

Final Posting: Monday, April 10, 2023 at 4:15 pm

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

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

**Tuesday, April 11, 2023**

**5:15 PM**

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

**AMPHITHEATER PUBLIC SCHOOLS**

**MISSION**

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

**We Believe**

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

**We Value**

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

**AGENDA\***

*As permitted by the Arizona Open Meeting Laws, Board members may participate in this meeting by telephone, video or internet conference.*

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

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

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

<sup>2</sup> Information items are for discussion only; no action will be taken.

<sup>3</sup> Details are available in the offices of the Associate Superintendents and Chief Financial Officer.

<sup>4</sup> Study session items are for discussion only; no action will be taken.

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

Ms. Deanna M. Day, M. Ed., President

2. **EXECUTIVE SESSION**

4

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

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

B. Discussion or Consultation with the Attorneys of the Public Body, Pursuant to A.R.S. § 38-431.03(A)(3), Concerning the Governing Board's "J Series" Policies Relating to Student Discipline, Interscholastics, and/or Extracurricular Activities.

3. **RECONVENE PUBLIC MEETING-** *at approximately 6:00 pm*

4. **PLEDGE OF ALLEGIANCE**

Innovation Academy Students

5. **RECOGNITION OF STUDENT ART**

Innovation Academy Students

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

Tuesday, April 25, 2023 at 5:30 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson AZ, 85705, in the Leadership and Professional Development Center, SE Entrance and Parking.

7. **RECOGNITIONS**

- |   |    |
|---|----|
| A. Recognition of Arizona Science and Engineering Fair (AzSEF) 2023 Elementary Division Computer Science First Place Award Winner | 5  |
| B. Recognition of 2023 Odyssey of the Mind World Teams  | 6  |
| C. Recognition of Ironwood Ridge High School Superintendent's Student Advisory Council  | 9  |
| D. Presentation of Distinguished Service Awards   | 10 |
| E. Recognition of Finalists for 2022 Arizona Athletics Amazing High School Teacher of the Year Award                              | 11 |

8. **INFORMATION<sup>2</sup>**

- |                                    |    |
|------------------------------------|----|
| A. Superintendent's Report         | 12 |
| B. Status of Construction Projects | 13 |
| C. Periodic Legislative Review     | 30 |

9. **PUBLIC COMMENT<sup>1</sup>** (30 Minutes Maximum)

10. **CONSENT AGENDA<sup>3</sup>**

- |   |    |
|---|----|
| A. Approval of Appointment of Administrative Personnel  | 71 |
| B. Approval of Appointment of Non-Administrative Personnel  | 78 |
| C. Approval of Personnel Changes  | 82 |
| D. Approval of Leave(s) of Absence  | 91 |
| E. Approval of Separation(s) and Termination(s)   | 93 |
| F. Approval of Stipend for Coaching Volunteers  |    |
| G. Approval of Renewing Employee Contract Forms for 2023-2024 Fiscal Year; Direction to Administration to Issue Appropriate Contracts to Renewing Contracted Staff; and |    |

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Modification of Previously Approved Retention Stipend Amounts for Returning Employees to be at least 5% in FY 2023-2024	
H. Approval of Vouchers Totaling and Not Exceeding Approximately \$1,485,707.36	139
I. Acceptance of Gifts	140
J. Receipt of February 2023 Report on School Auxiliary and Club Balances	142
K. Approval of Parent Support Organization(s) - 2022-2023	151
L. Approval of Disposal of Surplus Property via PublicSurplus.com	154
M. Acceptance of the Annual Comprehensive Financial Report, Single Audit Reporting Package and Uniform System of Financial Records Compliance Questionnaire for Fiscal Year Ended June 30, 2022	155
N. Approval of Revision to the 2022-2023 Governing Board Meeting Schedule	377
O. Approval Of Calendar for School Year 2024-2025	379
P. Approval of School Facilities Oversight Board (SFOB) Grant for Amphitheater High School Central Plant 3 Cooling Tower Water Treatment Equipment Repair	381
Q. Approval of School Facilities Oversight Board (SFOB) Grant for Nash Elementary School Cooling Tower Water Treatment Equipment Repair	391
R. Approval of School Facilities Oversight Board (SFOB) Grant for Prince Elementary School Cooling Tower Water Treatment Equipment Repair	401
S. Approval of School Facilities Oversight Board (SFOB) Grant for Walker Elementary School Cooling Tower Water Treatment Equipment Repair	411
T. Approval of Facility Rental Program Fees	421
U. Approval of Supplemental Text and Materials	425
V. Approval of Out of State Travel	427
11. <b><u>STUDY</u></b> <sup>4</sup>	
A. Study of Proposed 2023-2024 Code of Conduct	438
12. <b><u>STUDY/ACTION</u></b>	
A. Approval of Joint Recommendation from Meet and Confer Committee for an Employee Compensation and Fringe Benefits Package for Fiscal Year 2023-2024	474
13. <b><u>ACTION</u></b>	
A. Resolution Recognizing the Special Contributions of Educational Support Personnel	486
14. <b><u>PUBLIC COMMENT</u></b> <sup>1</sup> (30 Minutes Maximum)	
15. <b><u>BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS</u></b>	
16. <b><u>ADJOURNMENT</u></b>	

In addition to display at various locations, copies of each agenda are available 24 hours prior to the meeting at [www.amphi.com](http://www.amphi.com), and at the Wetmore Center, 701 West Wetmore Road, Tucson, AZ 85705. The public and the press are also welcome to examine in the Records Department all non-confidential supporting materials for the agenda. Requests for copies, at cost, of any of these supporting materials will be honored as timely as possible. If you need special accommodations, please call the Governing Board office: (520) 696-5158.

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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Executive Session

- 1. Motion to Recess Open Meeting and Hold an Executive Session for:**
  - A. Discussion and Consultation with Representatives of the Governing Board In Order to Consider its Position and Instruct Its Representatives in the Meet and Confer Process Pertaining to Policy, Compensation and Benefits for Certificated, Professional Non-Teaching, Support and Administrative Staff Pursuant to A.R.S. § 38-431.03(A)(5), and**
  - B. Discussion or Consultation with the Attorneys of the Public Body, Pursuant to A.R.S. § 38-431.03(A)(3), Concerning the Governing Board’s “J Series” Policies Relating to Student Discipline, Interscholastics, and/or Extracurricular Activities.**

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**BACKGROUND:**

The Board may wish to convene an executive session to discuss the items listed above pursuant to A.R.S. § 38-431.03(A)(3) and/or (5).

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**RECOMMENDATION:**

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

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**INITIATED BY:**

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

Date: April 4, 2023

Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Recognition of Arizona Science and Engineering Fair (AzSEF) 2023 Elementary Division Computer Science First Place Award Winner

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**BACKGROUND:**

All 5<sup>th</sup> through 12<sup>th</sup> grade Southern Arizona Research, Science and Engineering Foundation (SARSEF) projects from the Regional Science and Engineering Fair that earn a 1<sup>st</sup> place grand award are eligible for the Arizona Science and Engineering Fair (AzSEF).

Innovation Academy student **Griffin Ferris**' project "Mirror Mirror on the Wall, Who is the Smartest of them All?" was submitted, and he won first place in the Elementary Division in the category of Computer Science at the Arizona Science and Engineering Fair (AzSEF).

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**RECOMMENDATION:**

This is presented for the Board's information and recognition.

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**INITIATED BY:**

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Tassi Call, Associate Superintendent for Elementary Education K-5

Date: April 10, 2023

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Todd A. Jaeger, J.D., Superintendent



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

**DATE OF MEETING:** April 11, 2023

**TITLE:** Recognition of 2023 Odyssey of the Mind World Teams

**BACKGROUND:**

Odyssey of the Mind is an international competition that provides creative problem-solving opportunities for students from kindergarten through college. Amphitheater Public Schools continues to be the top district in participation and achievement in the Arizona Odyssey of the Mind program.

Team members apply their creativity to solve problems such as sailing a “ship” to reclaim stolen treasure, battling a sea monster and returning the treasure to their queen, creating a structure from pieces hidden in plain sight in the competition room and creating “the most dramatic” performance ever.

This year, 13 teams earned the right to compete during World Finals being held at Michigan State University May 24-27, 2023. The following students and their coaches are to be commended for their dedication and high level of accomplishment in this academic competition.

**Elementary Schools**

**Donaldson Elementary School Coordinator:**

Harriet Matiatos

**Donaldson Elementary Performance Team**

2nd Place, Division 1

**Coaches:** Harriet Matiatos and Jennifer Iadevaia

**Team:**

Bella Cedillo  
Brynn Good  
Vincent Iadevaia  
C'ayla McGrane  
Aurora Payne  
Oliver Reed  
Racquel Ware

**Harelson Elementary School Coordinator:**

Robyn Yewell

**Harelson Elementary Vehicle Team**

2nd Place, Division 1

**Coaches:** Sarah Nystedt and Robyn Yewell

**Team:**

Cooper Bulleigh-Wilson  
Ella Sieminski  
Daniela Campbell  
Emerson King  
Ezekiel Mellinger  
Owen George  
Joseph Herman

**Innovation Academy Coordinators:** Lori LaRussa and Mandi Cordell

**Innovation Academy Vehicle**

**Team:**

3rd Place, Division 1

**Coaches:** Pamela Barrett and

Andrea Pershing

**Team:**

Grayson Barrett  
Frankie Mendez  
Zophia Pershing  
Owen Wheatley  
Carmen Schlappi  
Tatum Shattuck  
Ella Taliaferro

**Innovation Academy**

**Technical Team**

1st Place, Division 1

**Coach:** Cris Gosz

**Team:**

Liam Gosz  
Avery Grembowski  
Ella Fendrick  
Abby Barrett  
Elliott Garcia Seminario  
River Stacy

**Innovation Academy Classics  
Team**

2nd Place, Division 1

**Coaches:** Patricia Patchin and

Cory Friezen

**Team:**

Natalie Jacobs  
Morgan Friezen  
Lily Poyas  
Aurelia Willard  
Luke Weede  
Amelia Weede  
Sora Kretzer

**Rio Vista Elementary School Coordinator:**  
Stephanie Quimby-Greene

**Rio Vista Elementary School Classics Team**  
3rd Place, Division 1

**Coach:** Stephanie Quimby-Greene

**Team:**

Malachai Martinez  
Rasheed Jose Hall  
Alma Eleanor Jernigan  
Ivan Hagen  
Alexander Wiechert  
Myra Fobes

**Walker Elementary School Coordinator:**  
Alexis Tuo

**Walker Elementary School Technical Team**  
2nd Place Division 1

**Coaches:** Sue Luciano and Cathy Williams

**Team:**

Aedon McGahan Rubio  
Adalynn Pfleiderer  
Quinn Ewald  
Jay Kalyani  
Abigail Feutes  
Sameen Abedi

**Middle and K-8 Schools**

**Coronado K-8 School Coordinator:**  
Stacey Sherman

**Coronado K-8 Structure Team**

1st Place, Division 1

**Coaches:** Stacey Sherman and Emily Sherman

**Team:**

Riley Bruce  
Rowan Hawkins  
Liam Littmann  
Abner Campos  
Elias Herrera-Cota

**Cross Middle School Coordinator:**  
Robyn Yewell

**Cross Classics Team**

2nd Place, Division 2

**Coaches:** Lori LaRussa, Mandi Cordell and Colin Cordell

**Team:**

Payton Walker  
Kacie Walker  
Owen Cordell  
Addison Garcia  
Vincent Poyas

**Cross Performance Team**

2nd Place, Division 2

**Coaches:** Marnie Miserendino and Michelle Schloss

**Team:**

Gillian Higgins  
Ari Laird  
Samuel McEuen  
Justin Miserendino  
Brennan Payne  
Scarlett Williams  
Luca Schloss

**High School**

**Canyon del Oro Coordinator:** Lisa DaDeppo

**Canyon del Oro High School**

**Classics Team**

1st Place Division 3

**Coach:** Amanda Campion

**Team:**

Seth Campion

Kaden Rogers

E.B. Barraza-Rocha

Caysea Cordell

Cadence Jones

Jessica Lassiter

**Canyon del Oro High School**

**Vehicle Team**

1st Place Division 3

**Coaches:** Leann Calvin

**Team:**

Lewis Calvin

Andrew Garza

Erica Schollmeyer

Taylor Rayl

Pennilyn Richards

Eli Mosher

Brandon Britt

**Canyon del Oro High School**

**Performance Team**

1st Place Division 3

**Coaches:**

Lisa DaDeppo

**Team:**

Liam DaDeppo

Carter DaDeppo

Angelina Piccininni

Keelynn Anderson

Bryana Castillo

Kyndel Smith

Emma Miserendino

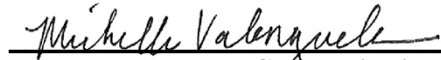
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**RECOMMENDATION:**

This is presented for the Board's information and recognition.

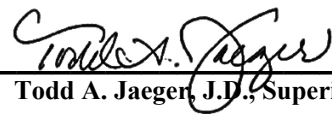
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**INITIATED BY:**



Michelle Valenzuela, Communications Director

Date: April 5, 2023



Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:**      **April 11, 2023**

**TITLE:**            **Recognition of Ironwood Ridge High School Superintendent's Student  
Advisory Council**

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**BACKGROUND:**

The students in Amphitheater School District are our most important assets. That is no more evident than when they step up to take leadership positions at their schools. The Governing Board would like to recognize the Ironwood Ridge High School Superintendent's Student Advisory Council and thank them for their service to their classmates and school.

The Advisory Council meetings provide the students and Superintendent with an opportunity to talk informally about student issues and concerns and provide a platform for the Council members to represent the interests and perspectives of their student peers. Given the school, work, and extra-curricular schedules of our students, their willingness to participate and contribute their time must be commended and recognized. The Board recognizes Ironwood Ridge High School's Superintendent's Student Advisory Council Members:

Rachel Barriga  
Kate Cherrington  
Alenzia Frederick  
Kylie Melonis

Kennedy Blanchard  
Damaris Zatarain  
Alli Sams  
Daymon Dumlao

Charlie Richards  
Ryan Sabel  
Mia Gutierrez  
Sidney Anderson

Selena Serrano  
Eden Hopkins  
Sierra Bitters  
Andrew Gutierrez

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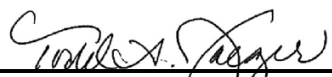
**RECOMMENDATION:**

This item is presented for the Board's information and recognition.

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**INITIATED BY:**

**Date: March 29, 2023**

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



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Presentation of Distinguished Service Awards

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**BACKGROUND:**

The Distinguished Service Award was established to recognize employees' initiative, collaboration, loyalty, and contribution to the Amphitheater Public School District. Employees are recognized on a monthly basis during the school year. All Amphitheater employees are eligible to be nominated by their colleagues for this recognition.

We would like to recognize the following individuals for the month of April:

- Zaelyn Bear, Administrative Assistant, Rillito Center
- Pam Vandivort, District STEM Coordinator

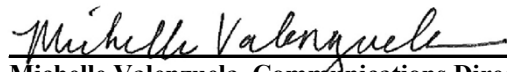
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**RECOMMENDATION:**

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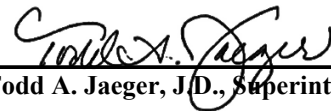
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**INITIATED BY:**



Michelle Valenzuela, Communications Director

Date: April 4, 2023



Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Recognition of Finalists for 2022 Arizona Athletics Amazing High School Teacher of the Year Award

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**BACKGROUND:**

Ms. Marian Johnson, Special Education teacher at Amphitheater High School and Mrs. Katie Anderson, English teacher from Ironwood Ridge High School, were named finalists for the prestigious Arizona Athletics Amazing High School Teacher of the Year Award.

The Arizona Athletics Amazing High School Teacher of the Year Award recipient is selected by a panel of representatives from districts throughout Southern Arizona. The decision is based on a variety of criteria including; excellence in teaching preparation and experience, leadership ability, participation in co-curricular or extracurricular activities involving students, innovation or unique teaching practices, evidence of successful teaching, recognition by colleagues, and community involvement.

The finalists are recognized throughout the UArizona Men's Basketball season during a halftime presentation and were featured on KGUN 9.

All of the finalists were honored at a banquet held on February 17<sup>th</sup> at the University of Arizona's Hall of Champions, where Ms. Johnson was announced as the Teacher of the Year. Ms. Johnson was recognized at the February 18<sup>th</sup> UArizona Mens' Basketball game.

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**RECOMMENDATION:**

This is presented for the Board's information and recognition.

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**INITIATED BY:**

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Matthew Munger,  
Associate Superintendent for Secondary Education

Date: April 4, 2023

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Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Superintendent's Report

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**BACKGROUND:**

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

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**RECOMMENDATION:**

This item is presented for the Board's information.

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**INITIATED BY:**

**Date:** March 29, 2023

A handwritten signature in cursive script that reads "Todd A. Jaeger".

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Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Status of Construction Projects

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**BACKGROUND:**

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

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**RECOMMENDATION:**

For information and discussion only.

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**INITIATED BY:**

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A handwritten signature in black ink, appearing to read "Richard C. La Nasa".

Richard C. La Nasa, Executive Manager, Operational Support

Date: April 3, 2023

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

Todd A. Jaeger, J.D., Superintendent

**Status of Construction Projects**  
**4/11/23 Governing Board Meeting**

President Day, Vice President Cox Golder, Board Members and Superintendent Jaeger, it is my pleasure to provide you with an update of the projects currently under construction with SFOB, Bond and ESSER funding.

**Highlights**

**ASH Central Plant # 1 Chilled Water Pump Replacement – Bond Funds**



## AHS West Campus Security Fencing Painting – Bond Funds



15

## Coronado Band Room Carpet Replacement - Bond Funds



**Harelson PA System & Clock Replacements – Bond Funds**



**Mesa Verde Campus Roof Replacement – Skylight Installation – SFB Funds**



## Rillito Security Fence Upgrades – Bond Funds



## Wilson Cooling Tower Replacement – ESSER Funds



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**Status of Construction Projects**  
**4/11/23 Governing Board Meeting**

President Day, Vice President Cox Golder, Board Members and Superintendent Jaeger, it is my pleasure to provide you with an update of the projects currently under construction with SFOB, Bond and ESSER funding.

**AHS:**

**Bond Projects**

CP # 1 Pump Replacement – Complete	\$30,079
100/200 Wing Classroom Lighting Improvements - Complete	\$149,991
West Campus Security Fence Improvements - Paint - 75% Complete	\$27,452
700 Wing HVAC Replacement – Complete	\$17,820
Campus Access Control Improvements - Installation in Progress	\$274,274
Back Up Generators for MDF Rooms – Design - 95% Complete	\$26,625
Main Entrance Security Upgrades – Summer '23 Project	\$93,188
Bldg D Handicap Access Improvements (Ramp) - PO Issued	\$86,512
South Campus Security Fencing Upgrades - PO Requested	\$129,945

**Adjacent Ways Projects**

Southwest Campus Fire Lane Paving – PO Requested \$38,381

**SFB Projects**

CP #3 Hot Water Line Replacement Design \$13,315  
- PO Issued

300 Wing – Structural Repairs Construction \$457,214  
- PO Issued – Summer '23 Project

Campus Roof Replacements

PH I, East Campus – Design Grant Submitted \$71,940

PH II, West Campus – Assessment PO Issued \$5,565

Bldg DN Evaporative Cooler to A/C Conversion \$896,784  
- Summer '23 Project

CP # 2 Hot Water Line Replacement Design – PO Issued \$14,195

CP # 3 Water Treatment Equipment Repair \$2,430  
- Grant Approved

**CDO:**

**Bond Projects**

Main Central Plant Renovation \$714,157  
-90% Complete

Building BN HVAC Controls Improvement \$10,358  
- Summer '23 Project

**ESSER Projects**

Building BN HVAC Improvements - Summer '23 Project \$281,183

**SFB Projects**

Campus Weatherization Assessment	
- PH I, W Campus – PO Issued	\$8,100
- PH II, E Campus – PO Issued	\$8,130
North Gym Evaporative Cooler to A/C Conversion	\$1,208,101
- Units ordered – Fall '23 Project	

**IRHS:**

**Bond Projects**

Irrigation Well Design - Complete	\$58,538
Main Gym Bleacher Repairs – PO Issued – Summer '23	\$59,983
Main Gym & Auditorium Painting – PO Issued - Summer '23	\$133,824
Main Gym Floor Re-Finish – Summer '23	\$46,314

**Adjacent Ways Projects**

Central Plant Fire Lane Pavement R&R – Summer '23	\$45,000
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**SFB Projects**

Weatherization Academic Buildings – Grant Submitted	\$417,263
Mold Remediation & Restoration – Summer '23 Project	\$95,090

**AMS:**

**Bond Projects**

Front Parking Lot Improvements – PO Issued	\$97,118
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**Adjacent Ways Projects**

Fire Lane Improvements – PO Requested	\$49,838
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**ESSER Projects**

Building 300 HVAC Improvements – Summer '23 Project \$149,647

**Copper Creek:**

**Bond Projects**

Central Plant Cooling Tower & Pump Upgrades Design \$20,450  
- PO Issued

**SFB Projects**

MPR Roof Replacement – Construction Start Mid April \$587,299

**Coronado:**

**Bond Projects**

Boys & Girls Locker Room HVAC Improvements \$114,238  
- Fall '23 Project

Band Room Carpet Replacement – Complete \$23,908

Exterior Site Improvements – PO Issued \$80,147

**Cross:**

**Bond Projects**

Parking Lot Improvements \$86,781  
- Partially Complete, Summer '23 Completion

**Adjacent Ways Projects**

Fire Lane and Bus Lane Improvements \$82,895  
- Partially Complete, Summer '23 Completion

**SFB Projects**

Campus Weatherization Assessment – Grant Submitted \$10,500

Campus Roof Replacement \$4,075,000

- Bldg 100 – Complete
- Bldg 200 – Complete
- Bldg 300 – Complete
- Bldg 400 – Complete
- Bldg 500 – 95% Complete
- Bldg 600 – Complete
- Bldg 700 – Complete
- Admin – 95% Complete
- MPR – 85% Complete

**Harelson:**

**Bond Projects**

PA System & Clocks – In Progress \$85,349

Building A Interior Painting – PO Issued \$7,208

**SFB Projects**

Campus Roof Assessment – Grant Submitted \$6,705

**Holaway:**

**Bond Projects**

Front Office Single Point of Entry – Summer '23 Project \$106,923

Admin Office Access Controls – Summer '23 Project \$13,907

**Innovation:**

**Bond Projects**

Fence Improvements – PO Issued \$7,807

Campus HVAC Evaluation – Report Received \$9,950

**Keeling:**

**Bond Projects**

Campus HVAC Controls – April '23 Project \$138,435

**La Cima:**

**Bond Projects**

Front Parking Lot/Student Drop Off Improvements \$129,769  
- PO Issued

**ESSER Projects**

Central Plant Chiller Replacement – January '24 Project \$425,983

**SFB Projects**

Campus Weatherization Assessment – Complete \$5,260

Campus Weatherization Design – Grant Submitted \$33,920

**Mesa Verde:**

**SFB Projects**

Campus Roof Replacement \$1,601,623

East Classrooms - 75% Complete

West Classrooms - 50% Complete

Admin – 50% Complete

MPR – 95% Complete

**Nash:**

**Bond Projects**

Kitchen HVAC Replacement – PO Issued \$32,835

**ESSER Projects**

Building I HVAC Improvements – Fall '23 Project \$156,101

**SFB Projects**

Campus Roof Assessment – Grant Submitted \$7,705

CP Water Treatment Equipment Repair \$1,047  
- Grant Approved

**Painted Sky:**

**ESSER Projects**

HVAC Replacement Classrooms 114,115 & 116 \$43,903  
- April '23 Install

**SFB Projects**

Fire Alarm Replacement Design – 50% Complete \$25,460

**Prince:**

**Bond Projects**

Building C Ductwork, Flooring & Lighting – PO Issued \$392,205  
- Asbestos Abatement – PO Issued \$18,527

**ESSER Projects**

Building CE HVAC Improvements Design – Complete \$51,550

**SFB Projects**

CP Water Treatment Equipment Repair \$1,047  
- Grant Approved

Campus Roof Replacement Assessment – Grant Submitted \$7,105

Camps Weatherization Assessment – Grant Submitted \$9,095

**Rillito:**

**Bond Projects**

Admin Office & Campus Access Controls – May '23 \$46,018

Security Fence Painting - Procurement

**Rio Vista:**

**ESSER Projects**

Building C Multizone AC Replacement – Bid Phase

**Adjacent Ways Projects**

Sidewalk Replacement – PO Issued \$1,012

**Walker:**

**Bond Projects**

Building F HVAC – Complete \$62,401

Building F Classroom Improvements – PO Issued \$88,100

**ESSER Projects**

Buildings B, C, D & E HVAC Improvements – Construction \$248,529

**SFB Projects**

CP Water Treatment Equipment Repair \$2,430

- Grant Request Approved

**Wilson:**

**Bond Projects**

South MPR & Locker Room HVAC - PO Issued \$183,609

Interior Improvement North MPR & Hallway Lighting \$199,980

- PO Issued

**ESSER Projects**

CP Cooling Tower Replacements – 95% Complete \$609,234

Campus HVAC Controls Upgrades – 85 % Complete \$255,229

**SFB Projects**

MPR Stage HVAC Replacement Design- PO Issued \$15,845

MPR Buildings Roof Replacement Design \$26,820  
- Grant Submitted

Campus Building Hot Water Line Replacement Design \$23,975  
- PO Issued

Campus Weatherization Assessment \$12,065  
- Grant Submitted

*SOMETHING NEW AT EVERY SCHOOL,  
EVERY YEAR!*



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Periodic Legislative Review

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**BACKGROUND:**

This agenda item permits the Governing Board to review and discuss the status of K-12 education-related legislation proposed in the Fifty-sixth Arizona Legislature Session this year. The attachment provided with this item identifies the currently proposed legislation. Information updated/added since the Board's March 28, 2023 review is noted in **BLUE**.

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**RECOMMENDATION:**

This item is presented for the Board's information only at this time. No action is required.

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**INITIATED BY:**

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

**Date: April 4, 2023**

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

## HOUSE OF REPRESENTATIVES

### **HR9566:**

#### **THE “AMERICAN TEACHER ACT”**

To provide grants to States to support State efforts to increase teacher salaries, and for other purposes.

#### **SEC. 2. GRANTS TO SUPPORT STATE EFFORTS TO INCREASE TEACHER SALARIES**

##### **(a) Teacher Salary Incentive Grant.—**

(1) **PURPOSE.**—The purpose of this section is to ensure that each teacher who is employed full-time at a qualifying school in a State earns an annual salary for any year of employment of not less than \$60,000 (adjusted for inflation).

##### **(2) GRANTS FOR MINIMUM SALARY THRESHOLD—**

(A) **IN GENERAL.**—From amounts made available to carry out this section, the Secretary of Education shall award 4-year grants to States. To be eligible to receive such a grant, the State educational agency shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may require.

*First sponsor:* Rep. F. Wilson (D – Florida, Dist. 24)

Status: 12/14 Introduced

## HOUSE BILLS

### **HB2008:**

#### **ASRS; CONTRIBUTION PREPAYMENT**

When an Arizona State Retirement System (ASRS) employer is prepaying the employer's 401 (a) pension contributions directly to ASRS, the earnings accrual rate may be a short-term investment rate of return available through ASRS, as requested by the employer and agreed to by ASRS. The requirement for the prepaying employer to elect an amortization schedule by written agreement with ASRS is deleted.

*First sponsor:* Rep. Livingston (R - Dist. 22)

Status: [4/6 Transmit to House](#); [4/6 Senate Third Read, passed 30-0](#); 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/6 Senate FIN Committee, do pass 6-0-1; 3/1 Senate Second Read; 2/28 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 57-3; 2/14 House majority and minority caucus, do pass; 1/18 House Second Read; 1/17 House First Read

### **HB2014:**

#### **STOs; SCHOLARSHIPS; CORPORATE TAX CREDITS**

Increases the aggregate dollar amount of the cap on corporate income tax credit for contributions to school tuition organizations in any fiscal year to \$10 million for FY2022-23, \$15 million for FY2023-24, and \$20 million for FY2024-25 and each fiscal year after, from \$6 million. Expands eligibility for STO scholarships to any student enrolls in a qualified school in kindergarten through 12th grade. Beginning in 2023, the maximum amount of an STO scholarship or tuition grant is increased to the amount of state aid that otherwise would be computed for the student, and the amount is no longer limited to the cost of tuition for the student to attend the qualified school. Expands the expenses that an STO scholarship or tuition grant may be used for to include textbooks, educational therapies or services from an educational aide for students with disabilities, tutoring, curricula and supplementary materials, fees for standardized tests, uniforms, public transportation services between the student's residence and the qualified school, "computer hardware and technological devices" (defined) primarily used for an educational purpose, and services provided by a public school, including individual classes and extracurricular programs.

*First sponsor:* Rep. Livingston (R - Dist. 22)

Status: 3/14 Senate Second Read; 3/13 Senate First Read; 3/13 Senate FIN Committee, do pass 4-3; 3/7 Transmit to Senate; 3/7 House Third Read, passed 31-29; 3/2 House COW, do pass amended; 2/21 House majority and minority caucus, do pass; 2/21 House RULES Committee,

constitutional and in proper form 8-0; 2/15 House WM Committee, do pass amended 6-4; 1/10 House Second Read; 1/9 House First Read

**HB2016:**

**FOOD HANDLER CERTIFICATES; TRAINING; EXEMPTION**

Counties are prohibited from requiring a person who volunteers at a school activity or function where food is being handled or served to obtain a food handler certificate or identification card or participate in a food handler certificate training course.

*First sponsor:* Rep. Cook (R - Dist. 8)

Status: 4/6 Transmit to House; 4/6 Senate Third Read, passed 29-1; 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/8 Senate ED Committee, do pass 7-0; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 60-0; 2/14 House majority and minority caucus, do pass; 1/17 House Second Read; 1/11 House First Read

**HB2054:**

**DROPOUT RECOVERY PROGRAMS; REPORT; POSTING**

The Arizona Department of Education (ADE) is required to post the annual report on the Dropout Recovery Program on the ADE website.

*First sponsor:* Rep. Bliss (R - Dist. 1)

Status: 1/18 House Second Read; 1/17 House First Read

**HB2057:**

**CLASSROOM-BASED PREPARATION PROGRAM; EMPLOYMENT**

School districts and charter schools are required to classify each candidate enrolled in a classroom based preparation program provided by the district or school as a paid employee.

*First sponsor:* Rep. Diaz (R - Dist. 14)

Status: 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/8 Senate ED Committee, do pass 7-0; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 60-0; 2/14 House majority and minority caucus, do pass; 1/18 House Second Read; 1/17 House First Read

**HB2060:**

**PUBLIC SCHOOLS; REQUIREMENTS; REVISIONS**

Charter schools are allowed to designate the uniform system of financial records as prescribed in statute for school districts as the accounting system that the charter school will use to comply with financial data submission requirements and are no longer required to use the uniform system of financial records.

*First sponsor:* Rep. Grantham (R - Dist. 12)

Status: 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/8 Senate ED Committee, do pass 7-0; 3/1 Senate Second Read; 2/28 Senate First Read; 2/23 Transmit to Senate; 2/22 House Third Read, passed 59-0-1; 2/22 House COW, do pass amended; 2/21 House majority and minority caucus, do pass; 2/21 House RULES Committee, constitutional and in proper form 8-0; 2/14 House ED Committee, do pass amended/strike-everything 10-0; 1/18 House Second Read; 1/17 House First Read

**HB2068:**

**TEAM DESIGNATIONS; BIOLOGICAL SEX; REPEAL**

Be it enacted by the Legislature of the State of Arizona:

Section 1. Repeal, Section 15-120.02, Arizona Revised Statutes, is repealed.

*First sponsor:* Rep. Gutierrez (D - Dist. 18)

Status: 1/18 House Second Read; 1/17 House First Read

**HB2071:****SCHOOLS; CORPORAL PUNISHMENT; PROHIBITION**

A teacher, principal or other school employee is prohibited from subjecting a student to "corporal punishment" (defined).

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 1/18 House Second Read; 1/17 House First Read

**HB2074:****INNOVATIVE ASSESSMENT PILOT PROGRAM; APPROPRIATIONS**

The State Board of Education is required to conduct a three-year Innovative Assessment Pilot Program during the 2023-2024, 2024-2025 and 2025-2026 school years. The Board is required to issue a request for proposals to contract with the provider of an innovative assessment, and requirements for the assessment are established. Any school operated by a school district or charter school may apply to the Board to participate in the Program, and the Board is required to select a representative sample of schools from among the applicants to participate. The Board is required to submit a report summarizing the results of the Program to the Governor and the Legislature by December 31, 2026. The Program self-repeals April 1, 2027. Appropriates \$750,000 in FY2023-24, \$1.5 million in FY2024-25, and \$1.75 million in FY2025-26 from the general fund to the Board for the Program.

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 1/18 House Second Read; 1/17 House First Read

**HB2075:****SCHOOL BLUEPRINTS; PUBLIC RECORDS; EXEMPTION**

School building blueprints are not public records and are exempt from public records laws

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 2/28 House AD COW, do pass amended; 2/21 House majority and minority caucus, do pass; 2/21 House RULES Committee, constitutional and in proper form 8-0; 2/15 House GOV Committee, do pass 9-0; 1/30 House Second Read; 1/26 House First Read

**HB2114:****APPROPRIATION; FINANCIAL AID TRUST FUND**

In addition to any other appropriation made in fiscal year 2023-2024, the sum of \$36,700,000 is appropriated from the state general fund in fiscal year 2023-2024 to the financial aid trust fund established pursuant to section 15-1642, Arizona Revised Statutes. The appropriation made in subsection A of this section is exempt from the provisions of section 35-190, Arizona Revised Statutes, relating to lapsing of appropriations.

*First sponsor:* Rep. Salman (D - Dist. 8)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2140:****SCHOOLS; FEMININE HYGIENE PRODUCTS; APPROPRIATION**

Section 1. Title 15, chapter 1, article 1, Arizona Revised Statutes, is amended by adding section 15-120.04, to read:

A. A school that is operated by a school district or charter school and that serves students in any of grades six through twelve shall make feminine hygiene products available in all women's and gender-neutral restrooms in the school. Notwithstanding any other law, a school that provides feminine hygiene products pursuant to this section may not charge a student or the family of a student for a feminine hygiene product.

B. For the purposes of this section, "feminine hygiene products" includes tampons and sanitary napkins.

Sec. 2. Appropriation; department of education; feminine hygiene products; The sum of \$800,000 is appropriated from the state general fund in fiscal year 2023-2024 to the department of education to distribute to school districts and charter schools to provide feminine hygiene products as prescribed in section 15-120.04, Arizona Revised Statutes, as added by this act.

*First sponsor:* Rep. Salman (D - Dist. 8)

Status: 1/19 House Second Read; 1/18 House First Read

**HB2146:**

**FULL-DAY KINDERGARTEN STUDENTS; ADM**

For the purpose of school funding, the definition of "full-time student" is modified to require a full-day kindergarten program to meet for at least 712 hours during the school year.

*First sponsor:* Rep. Pawlik (D - Dist. 13)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2147:**

**SCHOOL FUNDING; INFLATION ADJUSTMENT**

Beginning in FY2023-24, the Legislature is required to increase the amount of district additional assistance and charter additional assistance by at least two percent. For FY2024-25 and each fiscal year after, the Legislature is required to increase the amount of district additional assistance and charter additional assistance by a minimum growth rate of either two percent or the change in the GDP price deflator from the second preceding calendar year to the calendar year immediately preceding the budget year, whichever is less. The amount of district additional assistance and charter additional assistance cannot be reduced below the base level established for FY2023-24.

*First sponsor:* Rep. Pawlik (D - Dist. 13)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2148:**

**SCHOOL DISTRICTS; EXPENDITURE LIMITATION**

For the purpose of calculating the aggregate expenditure limitation for school districts, the "base limit" is changed to the total amount of expenditures of local revenues of all school districts in FY2022-23, instead of FY1979-80. Conditionally enacted on the state Constitution being amended by passage of an unspecified House Concurrent Resolution (blank in original) at the 2024 general election.

*First sponsor:* Rep. Pawlik (D - Dist. 13)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2149:**

**EXCHANGE PROGRAMS; STUDENT COUNT**

Beginning in the 2023-24 school year, school district governing boards may admit nonresident foreign students in exchange programs and are no longer limited to admitted the number of foreign students equal to the number of resident students enrolled in that local education agency who are currently participating in a foreign exchange program. A school district or charter school is authorized to include foreign exchange students in the district's or charter school's student count and obtain state funding for those students.

*First sponsor:* Rep. Pawlik (D - Dist. 13)

Status: 1/18 House Second Read; 1/17 House First Read

**HB2151:**

**LITERACY ENDORSEMENT; NONCERTIFICATED TEACHERS; REQUIREMENT**

Beginning August 1, 2025, the rules adopted by the State Board of Education (SBE) that establish a literacy endorsement for certificated teachers who provide literacy instruction in kindergarten programs or grades one through five must be expanded to include a literacy endorsement or the equivalent for noncertificated teachers who provide literacy instruction in kindergarten programs or grades one through five.

*First sponsor:* Rep. Pawlik (D - Dist. 13)  
Status: 1/18 House Second Read; 1/17 House First Read

**HB2155:**  
**MIDDLE SCHOOL STUDENTS; CIVICS; INSTRUCTION**

Establishes the Arizona Civics Education and Leadership Development Program within the Arizona Department of Education (ADE) to provide civics education and leadership development training to middle school students who are enrolled in a school district, charter school, or private school in Arizona. ADE is required to develop procedures for eligible nonprofit organizations to apply to be instructional service providers for the Program, and eligibility requirements are listed. By November 1 of each year, each service provider is required to report specified information on the Program to ADE, and ADE is required to compile the reports and submit them to the Governor and the Legislature. Appropriates \$300,000 from the general fund in FY2023-24 to the newly established Arizona Civics Education and Leadership Development Fund for the Program.

*First sponsor:* Rep. Livingston (R - Dist. 22)  
Status: 1/19 House Second Read; 1/18 House First Read

**HB2159:**  
**PROFESSIONAL DEVELOPMENT PERSONNEL; TEACHERS; APPROPRIATION**

Appropriates \$3 million from the general fund in FY2023-24 to the Arizona Department of Education (ADE) to distribute to school districts that have a low teacher experience index for the purpose of hiring professional development and support personnel. ADE is required to distribute 50 percent of the monies to school districts in counties with a population of less than 500,000 persons and 50 percent to school districts in counties with a population of 500,000 persons or more. Establishes reporting requirements for fund recipients.

*First sponsor:* Rep. Schwiebert (D - Dist. 2)  
Status: 1/24 House Second Read; 1/23 House First Read

**HB2160:**  
**SCHOOL MENTAL HEALTH PROFESSIONALS; ACADEMY**

Eligible postsecondary institutions are required to implement an Arizona School Mental Health Professionals Academy to incentivize students to enter the school psychology, school social work and school counseling professions and to commit to work as a school psychologist, school social worker or school counselor in public schools in Arizona. The Arizona Board of Regents (ABOR), in consultation with eligible postsecondary institutions, is required to develop and implement centralized administrative processes for the Academy. The Academy may include new or existing pathways to these professions and may include graduate programs but not doctoral programs. Eligible postsecondary institutions are required to provide to each student enrolled in the Academy an annual scholarship in an amount up to the actual cost of tuition and fees for a maximum of three academic years. Establishes scholarship requirements. By March 1, 2024, and each year after, ABOR is required to report specified information on the Academy to the Joint Legislative Budget Committee (JLBC) and the Governor's Office of Strategic Planning and Budgeting (OSPB). Appropriates an unspecified amount (blank in original) from the general fund in FY2023-24 to the newly established Arizona School Mental Health Professionals Academy Fund for the Academy.

*First sponsor:* Rep. Schwiebert (D - Dist. 2)  
Status: 1/24 House Second Read; 1/23 House First Read

**HB2238:**  
**APPROPRIATION; SCHOOL BREAKFASTS AND LUNCHES**

Appropriates \$106 million from the general fund in FY2023-24 to the Superintendent of Public Instruction to provide free breakfasts and lunches to students in kindergarten through 12th grade

in each charter school and school district.

*First sponsor:* Rep. Aguilar (D - Dist. 26)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2291:**

**SCHOOL DISTRICTS; SUPERINTENDENTS; CONTRACTS**

A school district governing board is authorized to rescind or terminate any employment contract between a superintendent and a school district if the board determines that the superintendent has violated a district policy prescribed by the board, or if one or more schools operated by the school district have been assigned a letter grade of D or F for at least three years. If a governing board terminates an employment contract under these circumstances, the superintendent is not entitled to recover damages for the early termination of the contract or compensation for the remainder of the term of employment under the contract. Applies to all new employment contracts entered into after the effective date of this legislation.

*First sponsor:* Rep. Cook (R - Dist. 7)

Status: 4/3 Senate RULES Committee, proper for consideration; 3/29 Senate ED Committee, do pass amended/strike-everything 7-0; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 35-25; 2/21 House COW, do pass amended; 2/14 House majority and minority caucus, do pass; 1/19 House Second Read; 1/18 House First Read

**HB2294:**

**EXPENDITURE LIMITATION; SCHOOL DISTRICTS; REPEAL**

Repeals statutes relating to the aggregate expenditure limitation for all school districts. Conditionally enacted on the state Constitution being amended by a vote of the people at the 2024 general election to repeal the expenditure limitation for school districts by passage of an unspecified House Concurrent Resolution (blank in original). If enacted, applies to FY2025-26 and after. Due to voter protection, this legislation requires the affirmative vote of at least 3/4 of the members of each house of the Legislature for passage.

*First sponsor:* Rep. Cook (R - Dist. 7)

Status: 1/23 House Second Read; 1/19 House First Read

**HB2295:**

**STO SCHOLARSHIPS; MEANS TESTING**

School tuition organizations are required to award at least 66 percent of educational scholarships or tuition grants from contributions for the purpose of income tax credits to students whose family income does not exceed 185 percent of the income limit required to qualify a child for reduced-price lunches under the federal National School Lunch and Child Nutrition Acts.

*First sponsor:* Rep. Cano (D - Dist. 20)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2311:**

**SCHOOL BOARD MEMBERS; QUALIFICATIONS; AGE**

Establishes a minimum age of 25 for a person to qualify to be a member of a school district governing board. Session law allows persons serving as members of a school district governing board on the effective date of this legislation to continue to serve until the expiration of their normal terms.

*First sponsor:* Rep. Jones (R - Dist. 17)

Status: 1/19 House Second Read; 1/18 House First Read

**HB2317:****SCHOOL COUNSELORS; PARENTAL CONSENT**

Amending section 15-154, Arizona revised statutes; amending title 15, chapter 5, article 1, Arizona revised statutes, by adding section 15-509; amending section 15-843, Arizona revised statutes; relating to school counseling.

(g) policies on providing parents with school counseling consent forms as required under section 15-509.

A. At the beginning of each school year, each public school that offers the services of a school counselor shall provide the parent of each student enrolled in the public school with a school counseling consent form. Each parent may indicate on the school counseling consent form any topic or topics that the school counselor is prohibited from discussing with the parent's child. Except as prescribed in subsection B of this section, a school counselor may not discuss any topic with a student that the student's parent has indicated on the school counselor consent form.

B. A parent may not prohibit a school counselor from discussing either of the following with the parent's child:

1. any matter that the school counselor would be required to report under section 13-3620.

2. student safety concerns.

*First sponsor:* Rep. Jones (R - Dist. 17)

Status: 1/19 House Second Read; 1/18 House First Read

**HB2345:****EXPENDITURE LIMITATION; SCHOOL DISTRICTS; REPEAL**

Repeals statutes relating to the aggregate expenditure limitation for all school districts. Conditionally enacted on the state Constitution being amended by a vote of the people at the 2024 general election to repeal the expenditure limitation for school districts by passage of an unspecified House Concurrent Resolution (blank in original). If enacted, applies to FY2025-26 and after. Due to voter protection, this legislation requires the affirmative vote of at least 3/4 of the members of each house of the Legislature for passage.

*First sponsor:* Rep. Shah (D - Dist. 5)

Status: 1/30 House Second Read; 1/26 Assigned to House RULES and ED Committees; House First Read

**HB2352:****LUNCH DEBT; GRANT PROGRAM; SCHOOLS**

Establishes the No Lunch Debt Grant Program, to be administered by the Arizona Department of Education (ADE), to relieve public school students of lunch debt. Each fiscal quarter, a school district or charter school that participates in the federal National School Lunch Program is allowed to apply to ADE for a grant for up to the aggregate amount of student lunch debt that has accrued at the time of the grant application. School districts and charter schools are required to credit grant monies to the meal account of students who incurred the lunch debt. Appropriates \$2 million from the general fund in FY2023-24 to the newly established No Lunch Debt Fund.

*First sponsor:* Rep. Contreras (D - Dist. 12)

Status: 1/26 House Second Read; 1/25 House First Read

**HB2353:****PUPILS; UNPAID SCHOOL MEAL FEES**

Public schools are required to ensure that a student whose parent or guardian has not paid the

student's school meal fees is not shamed, treated differently, or served a meal that differs from what a student with no unpaid fees would receive. School personnel and volunteers at a public school that serves meals to students during the instructional day are prohibited from taking disciplinary action against a student that results in the denial or delay of a meal.

*First sponsor:* Rep. Contreras (D - Dist. 12)

Status: 1/30 House Second Read; 1/26 House First Read

**HB2354:**

**LOCAL AGRICULTURE; PUBLIC SCHOOLS; PROGRAM**

Establishes the Farm to School Program within the Arizona Department of Agriculture (AZDA) to connect farmers in Arizona with schools in Arizona to provide locally grown agricultural products for inclusion in school meals and strengthen local farming economies. Establishes an 8-member Farm to School Task Force to provide recommendations to AZDA on the Program and related issues. By January 1, 2025 and each year after, the Task Force is required to submit a report of its findings and recommendations to the Governor and the Legislature.

*First sponsor:* Rep. Contreras (D - Dist. 12)

Status: 1/19 House Second Read; 1/18 House First Read

**HB2361:**

**SCHOOLS; ACADEMIC STANDARDS; SOCIAL STUDIES**

The competency requirements for high school graduation that the State Board of Education is required to prescribe for social studies must include the history and contributions of Asian Americans and Pacific Islanders in the U.S. and Arizona. Session law allows SBE to implement this legislation during the next update to the social studies standards.

*First sponsor:* Rep. Sun (D - Dist. 22)

Status: 1/30 House Second Read; 1/26 House First Read; 1/26 House First Read

**HB2396:**

**STUDENT ACTIVITY FEES; CONSCIENCE EXEMPTION**

The Arizona Board of Regents is required to provide an exemption from the requirements to pay student activity fees if the payment would violate the student's conscience or if the student meets any of a list of reasons for exemption, including objecting on religious or moral grounds, financial hardship, and part-time status.

*First sponsor:* Rep. Smith (R - Dist. 29)

Status: 1/19 House Second Read; 1/18 House First Read

**HB2403:**

**JROTC; PUBLIC SAFETY ACADEMY; GRANTS**

Establishes the Save Our Streets Grant Fund, to be administered by the Arizona Department of Education (ADE) and used to award grants of up to \$250,000 on a first-come, first-served basis to school districts and charter schools to establish a Junior Reserve Officers' Training Corps (JROTC) Program at a high school within the district or charter school, or to establish a Public Safety Teen Academy at any public high school in Arizona to provide students with an opportunity to learn about careers in public safety, which may include training on a number of law enforcement and emergency response skills. Appropriates \$5 million from the general fund in FY2023-24 to the Fund.

*First sponsor:* Rep. Gress (R - Dist. 4)

Status: 1/24 House Second Read; 1/23 House First Read

**HB2407:****PRESCHOOL PILOT PROGRAM; APPROPRIATION**

The Arizona Department of Education (ADE) is required to develop a Preschool Pilot Program for providing early childhood education in up to five school districts in Arizona during the 2024-25 through 2026-27 school years. ADE is required to establish application procedures and is required to prioritize school districts that are rural or that have at least 60 percent of enrolled students who are eligible for free or reduced-price lunches under the federal National School Lunch and Child Nutrition Acts. Appropriates \$3 million from the general fund in FY2023-24 to ADE for the Program.

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 1/26 House Second Read; 1/25 House First Read

**HB2410:****PUBLIC SCHOOLS; CONTRACTS; EARLY TERMINATION**

School district governing boards and charter school governing bodies are required to include in each "administrative contract" (defined) that has a term longer than one year a provision that allows the school district or charter school to rescind or terminate the contract if the charter school or one or more schools operated by the school district have been assigned a letter grade of D or F, and that stipulates that if a contract is terminated under these circumstances, the school district or charter school is not liable for damages for the early termination of the contract or for outstanding obligations under the contract. Applies to any new administrative contract executed after the effective date of this legislation.

*First sponsor:* Rep. Gress (R - Dist. 4)

Status: 1/23 House Second Read; 1/19 House First Read

**HB2413:****TEACHERS; WATER CONSERVATION INSTRUCTION; APPROPRIATION**

Establishes the Arizona Water Conservation Instruction Fund, to be administered by the Arizona Department of Education (ADE) to be used for grants for teachers to pay for the costs of attending a professional development training course on providing instruction in water conservation and drought management. The Fund self-repeals January 1, 2031. Appropriates \$100,000 from the general fund in FY2023-24 to the Fund.

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 1/23 House Second Read; 1/19 House First Read

**HB2428:****PRIVATE UNIVERSITIES; ARIZONA TEACHERS ACADEMY**

A degree-granting private postsecondary educational institution in Arizona that offers postbaccalaureate teacher preparation programs that lead to teacher certification is authorized to participate in the Arizona Teachers Academy (ATA) and receive monies from the ATA Fund. Reimbursement for an ATA scholarship provided by a degree-granting private postsecondary educational institution is prohibited from exceeding the remainder of the average in-state tuition and fees charged by universities under the jurisdiction of the Arizona Board of Regents, minus other gifts and aid awarded to the student.

*First sponsor:* Rep. Gress (R - Dist. 4)

Status: 4/3 Senate COW, do pass; 3/21 Senate majority and minority caucus, do pass; 3/20 Senate RULES Committee, proper for consideration; 3/15 Senate ED Committee, do pass 4-3; 3/7 Senate Second Read; 3/6 Senate First Read; 3/1 Transmit to Senate; 2/28 House Third Read, passed 31-28-1; 2/28 House COW, do pass; 2/14 House majority and minority caucus, do pass; 1/23 House

Second Read; 1/19 House First Read

**HB2436:**

**STUDY COMMITTEE; EDUCATOR HEALTH INSURANCE**

Establishes a 9-member Study Committee on Educator Health Insurance Costs to examine the costs to both school districts and district employees associated with providing health insurance to district employees and their dependents and recommend ways to provide high quality health insurance in an affordable manner. The Committee is required to submit a report of its findings and recommendations to the Governor and the Legislature by November 1, 2024, and self-repeals November 1, 2025.

*First sponsor:* Rep. Sandoval (D - Dist. 23)

Status: 2/8 House Second Read; 2/7 House First Read; 1/12 Introduced

**SB1305 FOR HB2458:**

**RACE; ETHNICITY; PROHIBITED INSTRUCTION**

A public school, school district, or "state agency" (defined), or an employee of a public school, school district, or state agency is prohibited from providing or allowing any person to provide instruction to students or employees that promotes or advocates for any of a list of concepts related to race and ethnicity, including that one race or ethnic group is inherently morally or intellectually superior to another race or ethnic group, that an individual, by virtue of the individual's race or ethnicity, is inherently racist or oppressive, that an individual, by virtue of the individual's race or ethnicity, bears responsibility or blame for actions committed by other members of the same race or ethnic group, and that academic achievement, meritocracy or traits such as a hard work ethic are racist or were created by members of a particular race or ethnic group to oppress members of another race or ethnic group. A student, employee, or parent of a student is authorized to file a complaint with an appropriate administrator alleging a violation or violations of this prohibition, to appeal an administrator's determination to the school board, and to file a complaint with the State Board of Education (SBE) or State Superintendent of Public Instruction (SSPI) for an alleged violation after the school or agency has had the opportunity to resolve the complaint. If SBE or the SSPI determines a school, district, or agency is in violation, SSE or the SSPI may impose a civil penalty of up to \$5,000 per violation. Employees may be subject to disciplinary action, including the suspension or revocation of the person's teacher certificate.

*First sponsor:* Rep. Pingerelli (R - Dist. 28)

Status: 3/9 Governor action, vetoed; 2/21 House COW, do pass; 2/14 House majority and minority caucus, do pass; 1/23 House Second Read; 1/19 House First Read

**HB2459:**

**SCHOOLS; GOVERNING BOARD MEMBERS; EMPLOYMENT**

A school district is prohibited from employing, including through a third-party contractor that provides services to the school district, any person who served as a member of the school district governing board during the preceding two years.

*First sponsor:* Rep. Pingerelli (R - Dist. 28)

Status: 4/5 [Transmit to House](#); 4/5 [Senate Third Read, passed 16-14](#); 4/3 [Senate COW, do pass amended](#); 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/8 Senate ED Committee, do pass 4-3; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 33-27; 2/14 House majority and minority caucus, do pass; 1/23 House Second Read; 1/19 House First Read

**HB2460:**

**SUSPENSION; REQUIREMENTS; K-4 STUDENTS**

Statutory requirements that must be met in order to suspend or expel a student in kindergarten through fourth grade do not apply to a suspension for two days or less or to an expulsion required due to a student bringing a firearm to school.

*First sponsor:* Rep. Pingerelli (R - Dist. 28)

Status: 3/13 Senate RULES Committee, proper for consideration; 3/8 Senate ED Committee, do pass 4-3; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 41-19; 2/14 House majority and minority caucus, do pass; 1/24 House Second Read; 1/23 House First Read

**HB2474:**

**SCHOOL IMMUNIZATIONS; EXCLUSIONS**

An immunization for which a U.S. Food and Drug Administration emergency use authorization has been issued is not required for school attendance.

*First sponsor:* Rep. Montenegro (R - Dist. 29)

Status: 3/14 Senate majority and minority caucus, do pass; 3/13 Senate RULES Committee, proper for consideration; 3/7 Senate HHS Committee, do pass 4-3; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 31-28-1; 2/14 House majority and minority caucus, do pass; 1/23 House Second Read; 1/19 House First Read

**HB2513:**

**SCHOOLS; INSTRUCTION; NATIVE AMERICAN EXPERIENCE**

Beginning in the 2025-2026 school year, the State Board of Education is required to include in the academic standards for students in kindergarten through grade 12 instruction relating to the Native American experience in Arizona that includes instruction on tribal history, sovereignty issues, culture, treaty rights, government, socioeconomic experiences, and current events, and that is historically accurate, culturally relevant, community based, contemporary and developmentally appropriate. The Board is required to provide professional development to teachers and administrators relating to the instruction, and to ensure that the federally recognized Indian tribes in Arizona have the opportunity to collaborate in developing the instruction. The Board is required to submit a report on implementing the instruction to the Governor and the Legislature by October 15 of 2024, 2025 and 2026.

*First sponsor:* Rep. Peshlakai (D - Dist. 6)

Status: 1/23 House Second Read; 1/19 House First Read

**HB2514:**

**DAILY ROUTE MILEAGE; CALCULATION**

If the daily route mileage of a school district is lower in FY2022-23 than it was in FY2018-19, the daily route mileage of the school district for FY2023-24 used to calculate the transportation support level in FY2023-24 is the daily route mileage from FY2018-19.

*First sponsor:* Rep. Peshlakai (D - Dist. 6)

Status: 1/23 House Second Read; 1/19 House First Read

**HB2523:**

**SCHOOLS; PLEDGE OF ALLEGIANCE; REQUIREMENT**

Every student in kindergarten through grade 12 is required to recite the Pledge of Allegiance to the United States flag during time set aside each day at all school districts and charter schools in Arizona. At the request of a student's parent or of a student who is at least 18 years of age, the student must be excused from this requirement.

*First sponsor:* Rep. Parker (R - Dist. 10)

Status: 3/22 Senate ED Committee, do pass 4-3; 2/28 Senate Second Read; 2/27 Senate First Read; 2/21 Transmit to Senate; 2/21 House Third Read, passed 31-29; 2/14 House majority and minority

caucus, do pass; 1/24 House Second Read; 1/23 House First Read

**HB2533:**

**CLASSROOM INSTRUCTION; POSTING REQUIREMENTS**

Amending section 15-102, Arizona revised statutes; amending title 15, chapter 1, article 8, Arizona revised statutes, by adding section 15-189.08; relating to classroom instruction.

Each school district (and charter school) shall post an electronic copy of all of the following on its website free of charge:

- (a) each educational course of study offered by each school in the school district.
- (b) a list of all learning materials, including the source of any supplemental educational materials, that are being used in each school in the school district.
- (c) each lesson plan that is being used or implemented in each school in the school district.

*First sponsor:* Rep. Gillette (R - Dist. 30)

Status: 3/29 Senate ED Committee, held; 3/14 Senate Second Read; 3/13 Senate First Read; 3/2 Transmit to Senate; 3/1 House Third Read, passed 31-28-1; 3/1 House COW, do pass; 2/27 House majority and minority caucus, do pass; 2/14 House ED Committee, do pass 6-3; 1/26 House Second Read; 1/25 House First Read

**HB2737:**

**APPROPRIATION; SCHOOLS; PREMIUM SUBSIDY; RETENTION**

Appropriates \$10,000,000 from the state General Fund (GF) to the Arizona Department of Education (ADE) for an Insurance Premium Subsidy Retention Grant Program (Program). Directs ADE to award grants to school districts and charter holders for employee health and dental insurance premium subsidies for eligible teachers and support staff members.

*First sponsor:* Rep. Shah (D - Dist. 5)

Status: 2/20 House APPROP Committee, do pass amended 12-3; 2/8 House Second Read; 2/7 House First Read

**HB2748:**

**PUBLIC SCHOOLS; STUDENT DISCIPLINE; ABSENTEEISM**

School districts and charter schools are prohibited from imposing suspension as a penalty for a student's unexcused absence or absences.

*First sponsor:* Rep. Terech (D - Dist. 4)

Status: 2/14 House ED Committee, do pass 6-3-0-1; 2/13 House Second Read; 2/9 House First Read

**HB2800:**

**APPROPRIATION; SCHOOLS; PREMIUM SUBSIDY; RETENTION**

Sec. 2. Title 15, chapter 2, article 2, Arizona revised statutes, is amended by adding section 15-248.01, to read:

15-248.01. TEACHERS; BASE SALARY INCREASES; PAY TEACHERS FIRST FUND; ANNUAL ESTIMATE; DEFINITIONS

A. Regardless of whether a school district or charter school receives monies from the fund established by subsection E of this section, each school district and charter school in this state shall revise its salary schedule or schedules to increase the base salary of all eligible teachers who are or will be employed by a school operated by the school district or charter school as follows:

1. In fiscal year 2023-2024, \$5,000 above the base salary of fiscal year 2022-2023.

2. In fiscal year 2024-2025, \$10,000 above the base salary of fiscal year 2022-2023.  
B. The base salary increases required under subsection A of this section must be the same amount for each eligible teacher without regard to teacher experience levels or teaching assignments.

...

*First sponsor:* Rep. Gress (R - Dist. 4)

Status: 3/27 House COW, do pass amended; 3/14 House majority and minority caucus, do pass; 3/13 House RULES Committee, constitutional and in proper form 7-0-0-1; 2/20 House APPROP Committee, do pass 10-5; 2/13 House Second Read; 2/9 House First Read

### **HB2808:**

#### **PUBLIC RECORDS; TIME FRAME**

A custodian of public records is required to furnish copies, printouts, or photographs within five business days after receiving a request for the records. Allows an entity to extend the time for a response for specified reasons. A public body in violation of public records request laws is subject to a civil penalty of \$500 for each day the request is unfulfilled, for up to a total of \$5,000.

*First sponsor:* Rep. Carbone (R - Dist. 25)

Status: 3/29 Senate GOV Committee, held; 3/21 Senate Second Read; 3/20 Senate First Read; 3/9 Transmit to Senate; 3/9 House Third Read, passed 57-0-3 amended; 3/9 House COW, do pass amended, amended by GOV, SUB Floor Amend to GOV - passed; 3/7 House majority and minority caucus, do pass; 2/15 House GOV Committee, do pass amended 9-0; 2/8 House Second Read; 2/7 House First Read

### **HCR2001 for SCR1009:**

#### **SCHOOL DISTRICT EXPENDITURES; AUTHORIZATION**

The Legislature authorizes school districts to spend local revenues in the amount of \$1,385,809,642 in excess of the expenditure limitation prescribed pursuant to the state Constitution in FY2022-23. This authorization is effective only on the approval of this resolution by at least 2/3 of the membership of each house of the Legislature by roll call vote on or before March 1, 2023.

*First sponsor:* Rep. Cook (R - Dist. 7)

Status: 2/9 Transmit to Secretary of State; 2/8 Transmit to House; 2/8 Senate Third Read, passed 23-7; 2/7 Transmit to Senate; 2/7 House Third Read, passed 46-14; 2/6 House majority caucus, do pass; 1/10 House Second Read; 1/9 House First Read

### **HCR2005:**

#### **SCHOOL DISTRICTS; EXPENDITURE LIMITATION; REPEAL**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to repeal the expenditure limitation for school districts. Applies to FY2025-26 and after.

*First sponsor:* Rep. Gutierrez (D - Dist. 18)

Status: 1/24 House Second Read; 1/23 House First Read

### **HCR2015:**

#### **SCHOOL DISTRICTS; EXPENDITURE LIMITATION; REPEAL**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to repeal the expenditure limitation for school districts. Applies to FY2025-26 and after.

*First sponsor:* Rep. Cook (R - Dist. 7)

Status: 1/23 House Second Read; 1/19 House First Read

**HCR2022:**

**SCHOOL DISTRICTS; EXPENDITURE LIMITATION; REPEAL**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to repeal the expenditure limitation for school districts. Applies to FY2025-26 and after.

*First sponsor:* Rep. Shah (D - Dist. 5)

Status: 1/30 House Second Read; 1/26 House First Read

**HCR2026:**

**SCHOOLS; ENGLISH LANGUAGE LEARNERS; REQUIREMENTS**

The 2024 general election ballot is to carry the question of whether to amend state statute to repeal and replace provisions related to English language learners. Public schools are required to ensure that all English language learners receive the highest quality education, master the English language and access high quality, innovative research-based language programs. School districts and charter schools are authorized to establish dual-language immersion programs for both native and nonnative English speakers. Directs Legislative Council to prepare conforming legislation.

*First sponsor:* Rep. Sandoval (D - Dist. 23)

Status: 1/30 House Second Read; 1/26 House First Read

## SENATE BILLS

### **SB1001:**

#### **PRONOUNS; BIOLOGICAL SEX; SCHOOL POLICIES**

An employee or independent contractor of a school district or charter school is prohibited from knowingly addressing or referring to a student who is under 18 years of age by a pronoun that differs from the student's biological sex without written permission from the student's parent. A school district or charter school is prohibiting from requiring an employee or independent contractor to address or refer to a person by a pronoun that differs from the person's biological sex if doing so is contrary to the employee's or contractor's religious or moral convictions. School boards are required to adopt policies to implement these requirements.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: [4/3 House APPROP Committee, do pass 9-6](#); [3/28 House ED Committee, withdrawn](#); 3/8 House Second Read; 3/7 House First Read; 3/2 Transmit to House; 3/1 Senate Third Read, passed 16-12-2; 3/1 COW action, do pass amended; 2/28 Senate majority and minority caucus, do pass; 2/27 Senate RULES Committee, proper for consideration 4-3; 1/18 Senate ED Committee, do pass amended 4-3; 1/11 Senate Second Read; 1/10 Senate First Read

### **SB1005:**

#### **UNJUSTIFIED ACTIONS; PARENTAL RIGHTS**

Except in "unjustified actions" (defined elsewhere in statute), the court is prohibited from granting attorney fees, expenses, or damages to a governmental entity or official for a claim or defense asserted in a suit brought by a parent based on a violation of statutory parental rights.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: [4/5 Transmit to Governor](#); [4/4 Transmit to Senate](#); [4/4 House Third Read, passed 31-28-1](#); 3/21 House majority and minority caucus, do pass; 3/20 House RULES Committee, constitutional and in proper form 8-0; 3/15 House JUD Committee, do pass 5-2-0-1; 2/28 House Second Read; 2/27 House First Read; 2/16 Transmit to House; 2/16 Senate Third Read, passed 16-12-2; 2/16 COW action; 2/7 Senate majority and minority caucus, do pass; 1/11 Senate Second Read; 1/10 Senate First Read

### **SB1040:**

#### **PUBLIC SCHOOLS; RESTROOMS; REASONABLE ACCOMMODATION**

A public school is required to provide a reasonable accommodation to any person who is unwilling or unable to use either a multi-occupancy restroom or changing facility designated for the person's "sex" (defined) and located in a public school building or multi-occupancy sleeping quarters while attending a public school-sponsored activity, and who requests in writing a reasonable accommodation from the public school. Any person whose written request for a reasonable accommodation is denied by the public school has a private cause of action against the public school unless the public school can demonstrate that the accommodation would cause an undue hardship. Any person who encounters a person of the opposite sex in a multi-occupancy restroom or changing facility designated for the person's sex and located in a public school building or who is required by a public school to share sleeping quarters with a person of the opposite sex has a private cause of action against the public school if the public school gave the person of the opposite sex permission to use the restroom, changing facility, or sleeping quarters.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: [4/4 House majority and minority caucus, do pass](#); [4/4 House RULES Committee, constitutional and in proper form 5-3](#); [3/28 House ED Committee, do pass 6-4](#); 3/6 House Second Read; 3/2 House First Read; 3/1 Transmit to House; 2/28 Senate Third Read, passed 16-14; 2/28 CO, do pass; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee,

proper for consideration 4-3; 2/15 Senate ED Committee, do pass 4-2-1; 2/1 Senate Second Read; 1/31 Senate First Read

**SB1042:**

**SCHOOL DISTRICTS; AGGREGATE EXPENDITURE LIMITATION**

For the purpose of calculating the aggregate expenditure limitation for school districts, the "base limit" is changed to the total amount of expenditures of local revenues of all school districts in FY2024-25, instead of FY1979-80. Conditionally enacted on the state Constitution being amended by passage of an unspecified Senate Concurrent Resolution (blank in original) at the 2024 general election. Applies to fiscal years beginning July 1, 2025, and after.

*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 1/11 Introduced

**SB1043:**

**EXPENDITURE LIMITATION; SCHOOL DISTRICTS; REPEAL**

Repeals statutes relating to the aggregate expenditure limitation for all school districts. Conditionally enacted on the state Constitution being amended by a vote of the people at the 2024 general election to repeal the expenditure limitation for school districts by passage of an unspecified Senate Concurrent Resolution (blank in original). If enacted, applies to FY2025-26 and after. Due to voter protection, this legislation requires the affirmative vote of at least 3/4 of the members of each house of the Legislature for passage.

*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 1/11 Introduced

**SB1044:**

**STUDENT DISCIPLINE; NONATTENDANCE; SUSPENSION; REQUIREMENTS**

If a student is suspended from school for nonattendance, including being truant or having an unexcused absence for less than one class period during the day, the person imposing the suspension is required to transfer the suspended student to a location on school premises that is isolated from other students and provide the suspended student with academic work during the suspension period.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: 2/28 House Second Read; 2/27 House First Read; 2/21 Transmit to House; 2/21 Senate Third Read, passed 16-13-1; 2/21 Senate COW, do pass amended; 2/7 Senate majority and minority caucus, do pass; 1/23 Senate Second Read; 1/19 Senate First Read

**SB1054:**

**MIDDLE SCHOOL STUDENTS; CIVICS; INSTRUCTION**

Establishes the Arizona Civics Education and Leadership Development Program within the Arizona Department of Education (ADE) to provide civics education and leadership development training to middle school students who are enrolled in a school district, charter school, or private school in Arizona. ADE is required to develop procedures for eligible nonprofit organizations to apply to be instructional service providers for the Program, and eligibility requirements are listed. By November 1 of each year, each service provider is required to report specified information on the Program to ADE, and ADE is required to compile the reports and submit them to the Governor and the Legislature. Appropriates \$300,000 from the general fund in FY2023-24 to the newly established Arizona Civics Education and Leadership Development Fund for the Program.

*First sponsor:* Sen. Gowan (R - Dist. 19)

Status: 3/28 House ED Committee, do pass 8-2; 3/21 House Second Read; 3/20 House First Read; 3/16 Transmit to House; 3/16 Senate Third Read, passed 16-12-2; 3/15 Senate COW, do pass

amended; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/14 Senate APPROP Committee, do pass amended 8-2; 2/2 Senate ED Committee, do pass amended 5-2; 1/23 Senate Second Read; 1/19 Senate First Read

**SB1146:**

**DIVESTMENT; K-12; ABORTION; EXPLICIT MATERIAL**

The State Board of Investment is required to adopt a policy, and submit a copy of the policy to the Legislature, regarding companies that donate to or invest in organizations that promote, facilitate or advocate for abortions for minors, and companies that donate to or invest in organizations that promote, facilitate or advocate for the inclusion of, or the referral of students to, "sexually explicit material" (defined) in kindergarten programs or any of grades 1 through 12. The policy must include the procedure to identify these companies and a process for divestment from the companies identified. The State Treasurer is required to divest from the companies identified.

*First sponsor:* Sen. Hoffman (R - Dist. 15)

Status: 3/21 House majority and minority caucus, do pass; 3/20 House RULES Committee, constitutional and in proper form 8-0; 3/15 House GOV Committee, do pass 5-4; 3/8 House Second Read; 3/7 House First Read; 3/2 Transmit to House; 3/1 Senate Third Read, passed 16-12-2; 2/28 Senate COW, do pass; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/13 Senate FIN Committee, do pass 4-3; 1/25 Senate Second Read; 1/24 Senate First Read

**SB1163:**

**BOND OR OVERRIDE; CONTRACTS; PROHIBITION**

Amending title 15, chapter 4, article 1, Arizona Revised Statutes, by adding section 15-408; relating to school elections.

Notwithstanding any other law, if a person makes a contribution to an entity promoting the passage of a bond or override as prescribed in article 4 or 5 of this chapter and the bond or override is approved by a vote of qualified electors, the person who makes the contribution may not bid on a contract that is funded as a result of the bond or override.

*First sponsor:* Sen. Kaiser (R - Dist. 2)

Status: 4/4 House majority and minority caucus, do pass; 4/4 House RULES Committee, constitutional and in proper form 8-0; 3/28 House COM Committee, do pass amended/strike-everything 7-3; 3/21 House Second Read; 3/20 House First Read; 2/23 Transmit to House; 2/22 Senate Third Read, passed 16-13-1; 2/22 Senate COW, do pass; 2/14 Senate majority and minority caucus, do pass; 1/26 Senate Second Read; 1/25 Senate First Read

**SB1174:**

**AVERAGE DAILY MEMBERSHIP; STUDENT WITHDRAWALS**

Amending section 15-901, Arizona Revised Statutes; relating to school district budgets.

A. In this title, unless the context otherwise requires:

1. "Average daily membership" means the total enrollment of fractional students and full-time students, minus withdrawals, of each school day through the first one hundred days or two hundred days in session, as applicable, for the current year. FOR THE PURPOSES OF THIS PARAGRAPH, "withdrawals" ~~include~~ MEANS students who are formally withdrawn from schools ~~and~~ OR students who are absent for ten consecutive school days, except for excused absences identified by the department of education.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: 3/21 House majority and minority caucus, do pass; 3/20 House RULES Committee, constitutional and in proper form 8-0; 3/14 House ED Committee, do pass 10-0; 2/28 House Second Read; 2/27 House First Read; 2/21 Transmit to House; 2/21 Senate Third Read, passed

amended 20-9-1; 2/21 Senate COW, do pass amended; 2/14 Senate majority and minority caucus, do pass; 1/31 Senate Second Read; 1/30 Senate First Read

**SB1205:**

**FOSTER CHILDREN; EDUCATION; BEST INTEREST**

Within five days after a child enters foster care or if a child's placement changes, the child's caseworker, primary caregiver, representatives from the child's school of origin, and representatives from the child's potential new educational institution are required to determine which educational placement is in the best interest of the child. The Department of Child Safety is required to ensure that a child receives transportation to the educational institution determined to be in the child's best interest, including a charter school or educational institution located outside of the child's current school district.

*First sponsor:* Sen. Kaiser (R - Dist. 2)

Status: 4/4 House majority and minority caucus, do pass; 4/4 House RULES Committee, constitutional and in proper form 8-0; 3/28 House ED Committee, do pass 9-0-0-1; 3/22 House Second Read; 3/21 House First Read; 3/15 Transmit to House; 3/15 Senate Third Read, passed 27-0-3; 3/14 Senate COW, do pass amended; 2/21 Senate majority and minority caucus, do pass; 2/14 Senate APPROP Committee, do pass amended 7-3; 2/2 Senate ED Committee, do pass amended 7-0; 1/31 Senate Second Read; 1/30 Senate First Read

**SB1253:**

**SEX OFFENDER REGISTRATION; SCHOOL NOTIFICATION**

Amending title 13, chapter 38, article 3, Arizona Revised Statutes, by adding section 13-3828; relating to the registration of sex offenders.

A person who is required to register pursuant to section 13-3821 and who is the legal guardian of a student at a public or private school shall annually provide a notice of the person's registration status to the public or private school.

*First sponsor:* Sen. Shamp (R - Dist. 29)

Status: 4/3 Transmit to Governor; 3/29 Transmit to Senate; 3/29 House Third Read, passed 31-26-3; 3/14 House majority and minority caucus, do pass; 3/13 House RULES Committee, constitutional and in proper form 7-0-0-1; 3/8 House JUD Committee, do pass 4-3-0-1; 3/1 House Second Read; 2/28 House First Read; 2/27 Transmit to House; 2/27 Senate Third Read, passed 16-13-1; 2/27 Senate COW, do pass amended; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/16 Senate JUD Committee, do pass amended 4-3; 1/31 Senate Second Read; 1/30 Senate First Read

**SB1270:**

**OPEN MEETINGS; CAPACITY**

Schools, school boards, executive boards, and municipalities are required to provide for an amount of seating sufficient to accommodate the reasonably anticipated attendance of all persons desiring to attend the deliberations and proceedings, when feasible. The agenda for a public meeting is required to include notice of the time that the public will have physical access to the meeting place.

*First sponsor:* Sen. Kavanagh (R - Dist. 3)

Status: 4/3 Transmit to Governor; 3/29 Transmit to Senate; 3/29 House Third Read, passed 57-0-3; 3/21 House majority and minority caucus, do pass; 3/20 House RULES Committee, constitutional and in proper form 8-0; 3/15 House GOV Committee, do pass 9-0; 3/8 House Second Read; 3/2 House First Read; 3/1 Transmit to House; 2/28 Senate Third Read, passed 16-14; 2/27 Senate COW, do pass amended; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/15 Senate GOV Committee, do pass 5-2-1; 1/31

Senate Second Read; 1/30 Senate First Read

**SB1305: FOR HB2458  
RACE; ETHNICITY; PROHIBITED INSTRUCTION**

A public school, school district, or "state agency" (defined), or an employee of a public school, school district, or state agency is prohibited from providing or allowing any person to provide instruction to students or employees that promotes or advocates for any of a list of concepts related to race and ethnicity, including that one race or ethnic group is inherently morally or intellectually superior to another race or ethnic group, that an individual, by virtue of the individual's race or ethnicity, is inherently racist or oppressive, that an individual, by virtue of the individual's race or ethnicity, bears responsibility or blame for actions committed by other members of the same race or ethnic group, and that academic achievement, meritocracy or traits such as a hard work ethic are racist or were created by members of a particular race or ethnic group to oppress members of another race or ethnic group. A student, employee, or parent of a student is authorized to file a complaint with an appropriate administrator alleging a violation or violations of this prohibition, to appeal an administrator's determination to the school board, and to file a complaint with the State Board of Education (SBE) or State Superintendent of Public Instruction (SSPI) for an alleged violation after the school or agency has had the opportunity to resolve the complaint. If SBE or the SSPI determines a school, district, or agency is in violation, SBE or the SSPI may impose a civil penalty of up to \$5,000 per violation. Employees may be subject to disciplinary action, including the suspension or revocation of the person's teacher certificate.

*First sponsor:* Sen. Mesnard (R - Dist. 13)

Status: 3/9 Governor vetoed; 3/6 Transmitted to Governor; 2/21 Transmit to Senate; 2/21 House Third Read, passed 31-29; 2/16 Transmit to House; 2/16 Senate Third Read, passed 16-12-2; 2/16 Senate COW, do pass; 2/14 Senate majority and minority caucus, do pass; 2/13 Senate RULES Committee, proper for consideration 4-3; 2/8 Senate ED Committee, do pass 4-3; 1/31 Senate Second Read; 1/30 Senate First Read

**SB1323:  
SCHOOLS; SEXUALLY EXPLICIT MATERIALS; CLASSIFICATION**

Amending section 15-120.03, Arizona Revised Statutes; relating to public schools.

C. An employee or independent contractor of a public school who violates this section is guilty of a class 5 felony.

*First sponsor:* Sen. Hoffman (R - Dist. 15)

Status: 4/4 House majority and minority caucus, do pass; 4/4 House RULES Committee, constitutional and in proper form 8-0; 3/29 House JUD Committee, do pass 5-3; 3/21 House Second Read; 3/20 House First Read; 3/9 Transmit to House; 3/9 Senate Third Read, passed 16-13-1; 3/9 COW action, do pass; 3/7 Senate majority and minority caucus, do pass; 3/6 Senate RULES Committee, proper for consideration 4-3; 2/16 Senate JUD Committee, do pass 4-3; 1/31 Senate Second Read; 1/30 Senate First Read

**SB1331:  
SCHOOLS; PARENTS; FIREARM POSSESSION**

The governing board of an educational institution is prohibited from adopting or enforcing any policy or rule that restricts or prohibits the parent of a student of the educational institution from carrying or transporting a firearm on the property of and in an educational institution if the parent possesses a valid concealed weapons permit.

*First sponsor:* Sen. Shamp (R - Dist. 29)

Status: 4/5 House COW, do pass; 3/14 House majority and minority caucus, do pass; 3/13 House RULES Committee, constitutional and in proper form 7-0-0-1; 3/8 House JUD Committee, do pass 5-3; 2/28 House Second Read; 2/27 House First Read; 2/21 Transmit to House; 2/21 Senate Third Read, passed 16-13-1; 2/21 Senate COW, do pass amended; 2/14 Senate majority and minority caucus, do pass; 2/13 Senate RULES Committee, proper for consideration 4-3; 2/8 Senate ED Committee, do pass 4-3; 2/1 Senate Second Read; 1/31 Senate First Read

**SB1350:**

**SCHOOLS; IMMUNIZATION RATE; WEBSITE POSTING**

Amending title 15, chapter 1, article 1, Arizona Revised Statutes, by adding section 15-120.04; relating to school information.

Each public school, including each charter school, that maintains a website shall post on the website the immunization rate of students who are enrolled at the school.

*First sponsor:* Sen. Mendez (D - Dist. 8)

Status: 2/9 Senate Second Read; 2/2 Senate First Read

**SB1410:**

**VIOLATIONS OF STATE LAW; SCHOOLS**

At the request of a member of the Legislature, the Attorney General is required to investigate any official action taken by a school district or charter school governing board that the member alleges violates state law or the state Constitution. If the Attorney General concludes that there is a violation, the Attorney General is required to notify the school district or charter school of the violation by certified mail. If the school district or charter school fails to resolve the violation within 30 days, the Attorney General is required to notify the Arizona Department of Education (ADE), and ADE must withhold 10 percent of the monthly Classroom Site Fund monies that the school district or charter school is eligible to receive, with some exceptions, for each month the violation continues. The Attorney General is required to continue to monitor the response of the school district or charter school, and when the violation is resolved, is required to notify the Governor and the Legislature, and to notify ADE to stop withholding monies to the school district or charter school. A school district or charter school that has Classroom Site Fund monies withheld is prohibited from reducing the pay or benefits of an employee who is a teacher, instructional staff or classified staff in any manner during the same fiscal year that the monies were withheld.

*First sponsor:* Sen. Wadsack (R - Dist. 17)

Status: 3/28 House ED Committee, do pass amended/strike-everything 6-4; 3/8 House Second Read; 3/7 House First Read; 3/7 Transmit to House; 3/6 Senate Third Read, passed 16-13-1; 3/6 Senate COW, do pass; 2/28 Senate COW, retained; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/15 Senate ED Committee, do pass 4-3; 2/9 Senate Second Read; 2/2 Senate First Read

**SB1417:**

**STUDENTS WITH DISABILITIES; DIAPER CHANGES**

Amending title 15, chapter 7, article 4, Arizona Revised Statutes, by adding section 15-763.02; relating to special education for exceptional children.

The policies and procedures developed pursuant to section 15-763, subsection A and the guidelines adopted pursuant to section 15-763, subsection B shall include the following provisions for situations in which a child with a disability wears a diaper and requires assistance to change the diaper:

1. The parent of the child with a disability may request that any individual who changes or assists in changing the diaper be a person of the same biological sex as the child with a

disability.

2. The parent of the child with a disability has a right to meet each individual who changes or assists in changing the diaper.

3. The parent of the child with a disability may review records or log entries related to diaper changes for the parent's child with a disability, including the name of the individual or individuals who change or assist in changing the diaper.

*First sponsor:* Sen. Wadsack (R - Dist. 17)

Status: 2/28 House Second Read; 2/27 House First Read; 2/23 Transmit to House; 2/22 Senate Third Read, passed 19-10-1; 2/22 Senate COW, do pass amended; 2/14 Senate majority and minority caucus, do pass; 2/2 Senate Second Read, 2/1 Senate First Read

#### **SB1425:**

#### **HIGH SCHOOLS; GRADUATION REQUIREMENTS**

Amending sections 15-701.01 and 15-718, Arizona Revised Statutes; relating to school curricula. Section 1. Section 15-701.01, Arizona Revised Statutes, is amended to read:

4. Include in the competency requirements for social studies prescribed in paragraph 2 of this subsection a requirement that, in order to graduate from high school or obtain a high school equivalency diploma, a pupil must successfully complete a course or courses that provide the instruction on both of the following:

(a) American government, including the civics education prescribed in sections 15-710 and 15-718.

(b) American history, including the Revolutionary War, the Civil War, World War I and World War II.

Sec. 2. Section 15-718, Arizona Revised Statutes, is amended to read:

(a) The original intent of the founding documents and principles of the United States as found in source documents, including the United States Constitution and amendments to the Constitution, with emphasis on each of the ten amendments that make up the Bill of Rights, and the arguments presented in the Federalist papers.

*First sponsor:* Sen. Wadsack (R - Dist. 17)

Status: 3/8 House Second Read; 3/7 House First Read; 3/3 Transmit to House; 3/2 Senate Third Read, passed 16-14; 3/1 Senate COW, do pass amended; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/15 Senate ED Committee, do pass 4-3; 2/2 Senate Second Read, 2/1 Senate First Read

#### **SB1496:**

#### **TEACHER SALARY INCREASES; BASE LEVEL.**

Amending Title 15, chapter 9, article 1, Arizona Revised Statutes, by adding section 15-901.04; relating to school finance.

A. In addition to any other base-level increase provided for fiscal year 2023-2024, the base level for fiscal year 2023-2024 prescribed in section 15-901, subsection b, paragraph 2 shall be increased by \_\_\_\_\_ to raise the average salary of teachers in this state to equal the median salary of public schoolteachers in the United States.

B. For the purposes of this section, "teacher" means any non-administrative personnel who instruct students or support student academic achievement as prescribed by the school district governing board or charter school governing body, including certified teachers, classroom teachers, early childhood teachers, mentor teachers, instructional coaches, and academic interventionists.

*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 2/9 Senate Second Read; 2/2 Senate First Read

**SB1551:  
SCHOOLS; CORPORAL PUNISHMENT; PROHIBITION.**

Sec. 2. Title 15, chapter 1, article 1, Arizona Revised Statutes, is amended by adding section 15-120.04, to read:

A. A teacher, principal or other person employed by a school district or charter school may not subject a student to corporal punishment. The prohibition on corporal punishment does not prevent the use of restraint or seclusion techniques that comply with section 15-105. In determining whether a person was complying with a restraint or seclusion technique, consideration shall be given to reasonable judgments that were made at the time of the event by a teacher, principal or other person employed by the school district or charter school.

B. For the purposes of this section, "corporal punishment":

1. Means inflicting, or causing the infliction of, physical pain on a student as a means of discipline.
2. Does not include physical pain, injury or discomfort caused by using incidental, minor, or reasonable physical contact or other actions designed to maintain order, control and safety in the school or classroom setting.

First sponsor: Sen. Alston (D - Dist. 5)

Status: 2/9 Senate Second Read; 2/2 Senate First Read

**SB1557:  
SCHOOLS; ACADEMIC STANDARDS; SOCIAL STUDIES**

The competency requirements for high school graduation that the State Board of Education is required to prescribe for social studies must include the history and contributions of Asian Americans and Pacific Islanders in the U.S. and Arizona.

*First sponsor:* Sen. Sundareshan (D - Dist. 18)

Status: 2/15 Senate ED Committee, do pass 6-1; 2/9 Senate Second Read; 2/2 Senate First Read

**SB1564:  
NONPUBLIC SCHOOL STUDENTS; INTERSCHOLASTIC ACTIVITIES**

Students who are educated using an empowerment scholarship account or at a private school with fewer than 100 enrolled students must be allowed to try out for interscholastic activities on behalf of a public school in the same manner as a student enrolled in that public school.

*First sponsor:* Sen. Kaiser (R - Dist. 2)

Status: 4/5 House COW, do pass amended; 3/14 House majority and minority caucus, do pass; 3/13 House RULES Committee, constitutional and in proper form 7-0-0-1; 3/7 House ED Committee, do pass amended/strike-everything 5-4-1; 2/28 House Second Read; 2/27 House First Read; 2/23 Transmit to House; 2/22 Senate Third Read, passed 16-13-1; 2/21 Senate COW, do pass amended; 2/14 Senate majority and minority caucus, do pass; 2/13 Senate RULES Committee, proper for consideration; 2/8 Senate ED Committee, do pass amended 4-3; 2/2 Senate Second Read; 2/1 Senate First Read

**SB1607:  
STUDENTS WITH DISABILITIES; BODY CAMERAS**

Section 1. Title 15, chapter 7, article 4, Arizona Revised Statutes, is amended by adding section 15-773.01, to read:

Notwithstanding any other law, the parent of a child with a disability may use a body camera that the parent harnesses to the chest of the child with a disability to ensure that the child with a disability is properly treated and is safe and healthy while at school.

*First sponsor:* Sen. Wadsack (R - Dist. 17)  
Status: 2/9 Senate Second Read; 2/2 Senate First Read

**SB1647:**

**PREGNANT EMPLOYEES; REASONABLE ACCOMMODATIONS**

Section 1. Title 23, chapter 2, article 1, Arizona Revised Statutes, is amended by adding section 23-207, to read:

A. An employer that employs fifteen or more employees shall provide a reasonable accommodation for pregnant employees unless that accommodation would impose an undue hardship on the business. The reasonable accommodation may include any of the following:

1. Acquisition or modification of equipment or devices.
2. More frequent break periods or additional restroom, food or water breaks.
3. Assistance with manual labor.
4. A private area for breastfeeding after childbirth.
5. Modification of work schedules or job assignments.
6. Scheduling flexibility to accommodate prenatal health care visits.

B. An employer may not require the employee to use annual, vacation or sick leave if a reasonable accommodation can be made.

C. An employer shall conspicuously post notice of the employer's requirement to provide a reasonable accommodation to a pregnant employee and include a copy of that information in the employee handbook.

D. An employer shall provide written notice to:

1. Newly hired employees at the time of hire.
2. Current employees within one hundred eighty days after the effective date of this section.
3. Pregnant employees within ten days after the employee informs the employee's employer of the pregnancy.

*First sponsor:* Sen. Burch (D - Dist. 9)  
Status: 2/9 Senate Second Read; 2/2 Senate First Read

**SB1649:**

**SCHOOL PERSONNEL; EMERGENCY GLUCAGON ADMINISTRATION**

Pursuant to a standing order issued by the chief medical officer of a county health department, a licensed physician, nurse practitioner, or a nurse who is under contract with or is an employee of a school district or charter school and who is trained in the administration of glucagon may administer or assist in the administration of glucagon to a student or an adult whom the employee believes in good faith to be exhibiting symptoms of hypoglycemia while at school or at a school-sponsored activity. Chief medical officers of county health departments, licensed physicians, licensed nurse practitioners, school districts, charter schools, and employees of school districts and charter schools are immune from civil liability with respect to all decisions made and actions taken that are based on good faith implementation of these requirements, except in cases of gross negligence, willful misconduct or intentional wrongdoing.

*First sponsor:* Sen. Burch (D - Dist. 9)

Status: 3/22 House Second Read; 3/21 House First Read; 3/20 Transmit to House; 3/20 Senate Third Read, passed 26-2-2; 3/14 Senate COW, do pass amended; 2/21 Senate majority and minority caucus, do pass; 2/20 Senate RULES Committee, proper for consideration; 2/15 Senate ED Committee, do pass 7-0; 2/9 Senate Second Read; 2/7 Senate First Read

**SB1675:****FEMININE HYGIENE PRODUCTS; SCHOOLS; APPROPRIATION**

Section 1. Title 15, chapter 1, article 1, Arizona Revised Statutes, is amended by adding section 15-120.04, to read:

A. A school that is operated by a school district or charter school and that serves students in any of grades six through twelve shall make feminine hygiene products available in all women's and gender-neutral restrooms in the school. Notwithstanding any other law, a school that provides feminine hygiene products pursuant to this section may not charge a student or the family of a student for a feminine hygiene product.

B. For the purposes of this section, "feminine hygiene products" includes tampons and sanitary napkins.

Sec. 2. Appropriation; department of education; feminine hygiene products

The sum of \$1,000,000 is appropriated from the state general fund in fiscal year 2023-2024 to the department of education to distribute to school districts and charter schools to provide feminine hygiene products as prescribed in section 15-120.04, Arizona Revised Statutes, as added by this act.

*First sponsor:* Sen. Epstein (D - Dist. 12)

Status: 2/15 Senate ED Committee, do pass 4-3; 2/9 Senate Second Read; 2/2 Senate First Read

**SB1700:****SCHOOLS; SCHOOL LIBRARIES; BOOKS; PROHIBITION**

A parent who objects to a book that is available to students in the school library or that will be used for classroom instruction may request that the public educational institution remove the book from the library or classroom. A parent who objects to a book because the parent finds the book to be lewd or sexual in nature, to promote gender fluidity or gender pronouns, or to groom children into normalizing pedophilia is required to submit the book and the basis for the finding to the Arizona Department of Education (ADE). ADE is required to establish rules and procedures for establishing and maintaining a list of books that public educational institutions in Arizona are prohibited from using or making available to students, including procedures for parents to submit books to be included on the list. ADE is required to review each submission made by a parent. Public schools are required to make a list of all books and materials purchased for a school library available online for 120 days before making them available to students, and parents must be allowed to object to a book or material during that time. Schools without a full-time media specialist are no longer exempt from school library record and review requirements.

*First sponsor:* Sen. Wadsack (R - Dist. 17)

Status: 3/22 House Second Read; 3/21 House First Read; 3/20 Transmit to House; 3/20 Senate Third Read, passed 16-12-2; 3/9 COW action, do pass; 3/7 Senate majority and minority caucus, do pass; 3/6 Senate RULES Committee, proper for consideration 4-3; 2/15 Senate ED Committee, do pass 4-3; 2/9 Senate Second Read; 2/2 Senate First Read

**SB1706:****ARIZONA EMPOWERMENT SCHOLARSHIPS; QUARTERLY REPORT**

Requires the Arizona Department of Education (ADE) to prepare an Arizona Empowerment Scholarship Account (ESA) Program quarterly report containing outlined information.

*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 2/15 Senate ED Committee, do pass 4-3; 2/9 Senate Second Read; 2/2 Senate First Read, ED Committee passed 4-3

**SCR1002:****CONSTITUTIONAL AMENDMENTS; SIXTY PERCENT APPROVAL**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to require approval by 60 percent of the votes cast on the measure for an initiative or referendum measure that amends the state Constitution to become law, instead of a majority of the votes cast.

*First sponsor:* Sen. Kern (R - Dist. 27)

Status: 3/29 House MOE Committee, do pass amended/strike-everything 6-4; 3/15 House GOV Committee, withdrawn; 3/1 House Second Read; 2/28 House First Read; 2/21 Transmit to House; 2/21 Senate Third Read, passed 16-13-1; 2/7 Senate majority and minority caucus, do pass; 1/23 Senate Elec. Committee, do pass 5-3; 1/11 Senate Second Read; 1/10 Senate First Read

**SCR1003:****SCHOOL DISTRICTS; EXPENDITURE LIMITATION; REPEAL**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to repeal the expenditure limitation for school districts. Applies to FY2025-26 and after.

*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 1/11 Introduced

**SCR1004:****AGGREGATE EXPENDITURE LIMITATION; SCHOOL DISTRICTS**

The 2024 general election ballot is to carry the question of whether to amend the state Constitution to change the aggregate expenditure limitation for all school districts by using FY2024-25 as the base year, instead of FY1979-80. Applies to FY2025-26 and after.

*First sponsor:* Sen. Marsh (D - Dist. 4)

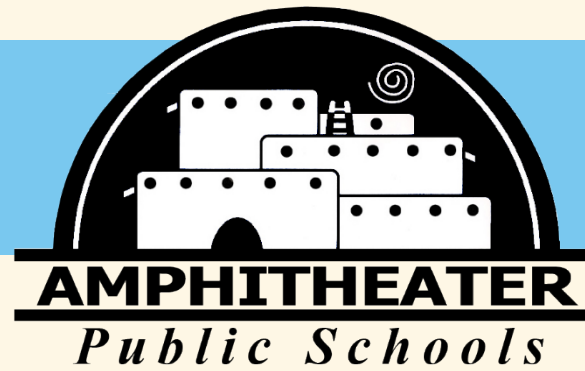
Status: 1/11 Introduced

**SCR1005:****SCHOOL DISTRICTS; EXPENDITURE LIMIT; AUTHORIZATION**

The Legislature authorizes the expenditure of local revenues by school districts in excess of the expenditure limitation prescribed in the state Constitution in FY2022-23. This authorization is effective only on the approval of this resolution by at least 2/3 of the members of each house of the Legislature by roll call vote by March 1, 2023.

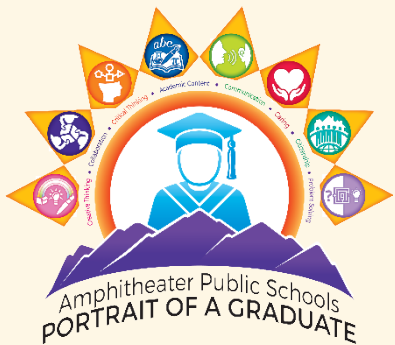
*First sponsor:* Sen. Marsh (D - Dist. 4)

Status: 1/11 Introduced



# April 11, 2023

# Legislative Update



Michelle H. Tong, J.D.

Associate to the Superintendent and General Counsel



# Arizona State Legislative Session Statistics\*

\*As of Monday, April 10, 2023



Bills Introduced:	1528
Bills Transmitted to Governor:	66
Bills Signed by Governor	28
Bills Vetoed by Governor:	38
Resolutions Introduced:	102
Resolutions Passed:	17
House:	13
Senate:	4

# Arizona State Legislative Deadlines



April 14:

Last day for consideration of bills in committees



April 18:

100th Day of Session



Sine Die adjournment unless leadership extends





# Education Bills Signed into Law



## SB 1270 OPEN MEETINGS; CAPACITY

Schools, school boards, executive boards, and municipalities are required to provide for an amount of seating sufficient to accommodate the reasonably anticipated attendance of all persons desiring to attend the deliberations and proceedings, when feasible. The agenda for a public meeting is required to include notice of the time that the public will have physical access to the meeting place.



# Education Bills Transmitted to Governor



## SB 1005

### UNJUSTIFIED ACTIONS; PARENTAL RIGHTS

Except in "unjustified actions" (defined elsewhere in statute), the court is prohibited from granting attorney fees, expenses, or damages to a governmental entity or official for a claim or defense asserted in a suit brought by a parent based on a violation of statutory parental rights.



# Education Bills with Recent Action

## SB 1040

### PUBLIC SCHOOLS; RESTROOMS; REASONABLE ACCOMMODATIONS

- Requires a public school to provide a reasonable accommodation to a person who, for any reason, is unwilling or unable to use a multi-occupancy restroom, changing room, or sleeping quarters and requests an accommodation from the public school in writing
- Reasonable accommodation may be:
  - Access to a single-occupancy restroom or changing facility; or
  - Employee restroom or changing facility
  - NOT: access to a restroom or changing facility designated for use by persons of the opposite sex while persons of the opposite sex are, or could be, present
- Grants a private cause of action, against the public school, if:
  - The request is denied without evidence of undue hardship to the school, or
  - A person encounters a person of the opposite sex while using the restroom, changing facility or sleeping quarters and the person of the opposite sex had permission to be there



## SB 1163

### **BOND OR OVERRIDE; CONTRACTS; PROHIBITION**

Notwithstanding any other law, if a person makes a contribution to an entity promoting the passage of a bond or override and the bond or override is approved by a vote of qualified electors, the person who makes the contribution may not bid on a contract that is funded as a result of the bond or override.

## SB 1323

### SCHOOLS; SEXUALLY EXPLICIT MATERIALS; CLASSIFICATION

- Last year, ARS 15-113 and 15-120.03 were signed into law to prohibit referrals to sexually explicit material and require parent consent under certain circumstances
- Definition of sexually explicit material was defined in those statutes
- This bill adds a provision to ARS 15-120.03 to make it a class 5 felony for a school employee or independent contractor to refer a student or to use any sexually explicit material



## SB 1331

### SCHOOLS; PARENTS; FIREARM POSSESSION

The governing board of an educational institution is prohibited from adopting or enforcing any policy or rule that restricts or prohibits the parent of a student of the educational institution from carrying or transporting a firearm on the property of and in an educational institution if the parent possesses a valid concealed weapons permit.



## SB 1410

### VIOLATIONS OF STATE LAW; SCHOOLS

- Requires a school district governing board to adopt a policy that permits parents to file a complaint against a school, school district or employee who violates the rights of the parent.
- Requires quarterly reporting to the school district governing board on the status of all such complaints and annual reporting about statistics concerning these parent complaints



## SB 1564

### NONPUBLIC SCHOOL STUDENTS; INTERSCHOLASTIC ACTIVITIES

Students who are educated using an empowerment scholarship account or at a private school with fewer than 100 enrolled students must be allowed to try out for interscholastic activities on behalf of a public school in the same manner as a student enrolled in that public school.





# No Budget News to Date



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

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**DATE OF MEETING:**     **April 11, 2023**

**TITLE:**   **Approval of Appointment of Administrative Personnel**

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**BACKGROUND:**

**1. Holaway Elementary School Principal**

Tassi Call, Matt Munger, Elizabeth Jacome, Julie Valenzuela, Angela Wichers, and Jason Weaver screened four files for the position. Two candidates were selected to interview with the committee. The individuals interviewed were: Trechel Gindt, and Michelle Poppen.

The interview committee consisted of:

- Tassi Call, Associate Superintendent for Elementary Education
- Rigel Escobar, Speech Pathologist, Holaway
- Stephanie Hamrick, Teacher at Holaway
- Jill Gibson-Sinclair, Teacher at Holaway
- Amanda Griffin, Parent of a Holaway student
- Jennifer Krim, Teacher at Holaway
- Annette Orelup, Principal of Keeling
- Laurie Sheber, Principal of Prince
- Mary Sierra, Parent of a Holaway student
- Kim Smith, Teacher at Holaway
- Kristi Williams, Campus Monitor at Holaway

Based on the ratings of the interview committee, a second interview occurred on April 10, 2023, with the following individuals serving as the interview panel:

- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Michelle Tong, Associate to the Superintendent and General Counsel
- Scott Little, Chief Financial Officer

Associate Superintendent for Elementary Education Tassi Call conducted a final interview later that same day.

Superintendent Todd Jaeger recommends **Trechel Gindt** for the position of Principal of Holaway Elementary School for FY 23-24.

**2. Nash Elementary School Principal**

The position of Nash Elementary School Principal was advertised as open for FY 23-24 and qualified applicants reviewed. Tassi Call, Matt Munger, Elizabeth Jacome, Julie Valenzuela, David Humphreys, and Mamie Spillane screened five files for the position. Two candidates were selected to interview with the committee (two candidates were selected but one cancelled the day of the interviews). The individual interviewed was Jessica Jarrett.



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

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The interview committee consisted of:

- Tassi Call, Associate Superintendent for Elementary Education
- Kristin Alvarez, Teacher at Nash
- Susan Campbell, Administrative Assistant at Nash
- Steve Ernsky, Teacher at Nash
- Shari Loussou-Lossavi, Teacher at Nash
- Lisa Makovich, Library Aide at Nash
- Timothy Ripp, Principal of Mesa Verde
- Mickella Taylor, Teacher at Nash
- Christopher Trimble, Principal of Walker

Based on the ratings of the interview committee, a second interview occurred on April 10, 2023, with the following individuals serving as the interview panel:

- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Michelle Tong, Associate to the Superintendent and General Counsel
- Scott Little, Chief Financial Officer

Associate Superintendent for Elementary Education Tassi Call conducted a final interview later that same day.

Superintendent Todd Jaeger recommends **Jessica Jarrett** for the position of Nash Elementary School Principal for FY 23-24.

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**RECOMMENDATION:**

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

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**INITIATED BY:**

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

Date: April 10, 2023

Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
APPOINTMENTS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXP CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Gindt	Trechel	Principal	CT-AD	Holaway Elementary	ESP	+4%	Promotion	Ms. Call	*
Jarrett	Jessica	Principal	CT-AD	Nash Elementary	ESP	+4%	Promotion	Ms. Call	*

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\* 2023-2024 School Year  
 Addendum Former employee or new hire receiving extra-curricular position  
 New New hire filling a newly created position  
 Rehire Former employee returning to a position in the district  
 Replacement New hire filling a vacated position  
 Rescind Declined position after appointment

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

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

# Trechel Gindt

Educator

## Professional Objective

I am devoted to demonstrating positive communication with parents, teaching staff, administrators and community members. Through general direction and professional judgement, I am committed to upholding educational advancement of our students by instilling the portrait of a graduate. I believe the most effective way to establish this outcome is to build and maintain individual relationships.

## Experience

### ASSISTANT PRINCIPAL

Coronado K-8 School / July 2020 – Current

- Observed, supported and evaluated 16 certified teachers
- Continually supervised classified staff members to serve students, assist teachers & ensure campus safety and cleanliness
- AVID Site Coordinator including recruiting incoming 6<sup>th</sup> grade students and current students to join
- Implemented new Social Emotional Learning Curriculum and support teachers with instruction
- Interviewed and hire numerous candidates within both certified and classified positions
- Supervised sporting events on campus all four quarters
- Addressed K-8 discipline, including parent teacher conferences, designing and implementing behavior plans and attending long term suspension hearings.
- Developed online learning procedures during the COVID-19 Pandemic
- Provided Crisis Prevention Intervention trainings for district employees
- Organized and implemented our first 6<sup>th</sup> grade orientation
- Organized and supervised 8<sup>th</sup> grade promotion and 8<sup>th</sup> grade end of year activities
- Coordinated Cougar Day- a 5<sup>th</sup> grade transition day preparing for middle school life
- Designed and developed a staff handbook for the campus
- Supervised and implemented all routine safety drills including distributing emergency procedures to all staff on campus
- Implemented and introduced an Advisory period to the Middle School instructional day.
- Attended AVID Summer Institute San Diego Summer 2022

### INSTRUCTIONAL SUPPORT ASSISTANT

Amphitheater High School/ August 2019-May 2020

- Observed, supported and evaluated 16 certified teachers
- Continually supervised 22 classified staff members to serve students, assist teachers & ensure campus safety
- Coordinated Civics testing for AHS students
- Facilitated honors nights by coordinating student volunteers, preparing appropriate achievement certificates and arranging physical location
- Interviewed and hired numerous candidates within the special education teaching assistant team, security team and special education certified staff
- Designed and provided professional development based on Danielson Evaluation system to AHS certified staff members
- Coordinated off site professional development to the Summit on Professional Learning Communities in Phoenix, AZ for nine staff members
- Supervised after school tutoring program and assisted students with coursework.
- Supervised bi-weekly after-school Mentor 2.0 meetings for AHS students run through a partnership with Big Brothers Big Sisters
- Addressed 9<sup>th</sup> and 10<sup>th</sup> grade discipline, including parent teacher conferences, designing and implementing behavior plans and attending long term suspension hearings
- Oversaw ASVAB testing
- Developed online learning procedures and coordinated technology distribution and collection during the COVID-19 Pandemic



## Certification

TEACHING CERTIFICATION  
State of Arizona

Principal, PreK-12

K-12 Cross Categorical  
Special Education

K-8 Elementary Education

CPR & First Aid

Article 9

SEI Endorsement

Crisis Prevention Intervention

## Education

BACHELOR OF SCIENCE  
Cross Categorical Special  
Education  
University of Arizona  
Tucson, Arizona  
May, 2012

MASTER OF EDUCATION  
Educational Leadership  
Northern Arizona University  
Flagstaff, Arizona  
May, 2017

## Experience (continued)

- Co-developed individualized graduation ceremonies for the 2020 graduating class that followed CDC and district guidelines for COVID-19
- Supervised the AHS Summer School program and transitioned it to remote, online learning
- Attending AVID Summer Institute online edition

### Core

SPECIAL EDUCATION FACILITATOR and 504 Coordinator  
Amphitheater Middle School/ August 2017-May 2019

- Conduct department meetings with special education team
- Conduct academic reevaluation testing using KTEA protocols
- Manage caseload of special education students in grades 6-8
- Develop and implement Individualized Education Plan(s), including holding annual IEP meetings
- Conduct manifestation determination reviews
- Developed Functional Behavioral Assessments and Behavior Intervention Plans
- Collaborate with related service providers and outside agencies including: speech pathologists, occupational therapists, physical therapists, school psychologists, social workers, transportation, ASDB, and DCS
- Instruct students with various disabilities, including differentiating instruction based on student ability and grade level
- Provide training in SEAS computerized program for IEP development to new Amphi staff
- Supervise instructional assistants
- Collaborate with feeder pattern schools regarding incoming middle school students
- Complete master scheduling for special education students
- Oversee and complete LRE process
- Assist in development of 504 plans
- Maintain IEP compliance of special education department
- Provide inclusion support to special education students within general education classroom
- Maintain compliance with IDEA and Section 504 laws
- Participated in the school leadership team meetings
- Attended AVID Summer Institute San Antonio

SELF CONTAINED CROSS CATEGORICAL CLASSROOM TEACHER- GRADES 6-8  
Amphitheater Middle School/ August 2016-May 2017

SELF CONTAINED EMOTIONAL/BEHAVIORAL CLASSROOM TEACHER- GRADES 6-8  
La Cima Middle School/ August 2014-May 2016

RESOURCE LANGUAGE ARTS TEACHER- GRADES 7-8  
Amphitheater Middle School/ August 2012-May 2014

## Additional Experience

Crisis Prevention Intervention District Trainer  
Amphitheater School District / March 2019-Present

- Provide Crisis Prevention Intervention trainings for district employees quarterly
- Provide feedback and CPI support to teachers and staff within district needing post training

21<sup>st</sup> Century ACHIEVE Co-Coordinator  
Amphitheater Middle School / August 2017 – May 2019

- Interview and hire teachers for after school tutoring and enrichment courses
- Create program schedule
- Evaluate program year at a glance for state of Arizona compliance report
- Arrange and schedule snack for students during program
- Manage time sheets and paperwork for Achieve staff
- Budget allotted funding based on program needs

Leadership

Communication

Relationship Building

Problem Solving

IEP Development

Student Involvement

Behavioral Interventions

Conflict Resolution

Differentiating Instruction

### References

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**JESSICA M. JARRETT**  
ASSISTANT PRINCIPAL,  
AMPHITHEATER MIDDLE SCHOOL

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### OBJECTIVE

To foster an educational setting centered on creating life-long learners through collaboration with staff, students, and community members to develop programs and experiences focused on Communication, Critical Thinking, Creative Thinking, Problem-Solving, Collaboration, Citizenship, and Caring while continuing to ensure academic content is being delivered with skill and fidelity.

### SKILLS & ABILITIES

Developing Partnerships;  
Identifying and Addressing Strengths and Needs; Problem Solving; Staff Development; Scheduling; Conflict Resolution; Analyzing School-Wide Data; Advocating; Building Relationships; Collaboration

## EXPERIENCE

### ASSISTANT PRINCIPAL, AMPHITHEATER MIDDLE SCHOOL

#### 2018-PRESENT

- Assisted Principal in daily management of faculty, students, and facilities
- Facilities, Custodial, Security, Special Education, and Athletics Supervisor
  - Trained staff members following District and State policies
  - Scheduled and Managed fire drill and lock down procedures
  - Created and managed staff schedules
- Recruited, hired, and maintained certified and classified staff
- Supervised and supported certified and classified staff members through the evaluation process, mentorships, and providing resources
- Supervised and facilitated State and District testing
- Supervised and trained special education facilitator in role and policies
- Facilitated Professional Development for staff including Curriculum, School-Wide Data, PCBL, AVID, Trauma Informed Practices, etc.
- Led school and team Professional Learning Communities
- Designed and executed student and school activities i.e. grade-level assemblies, athletic events, honor roll assemblies, field trips, etc.
- Collaborated on the development of Master Schedule and Bell Schedules
- Built collaborative relationships with families and community partners
- Organized and facilitated individual student support teams
- Collaborated on development of school pantry
- Trained Assistant Principals and staff on discipline process and school procedures
- Delivered progressive disciplinary action based on District Policy
- Principal Designee

### ADMINISTRATIVE DESIGNEE, HOLAWAY ELEMENTARY SCHOOL

#### 2013-2018

- Developed master schedule for the 2016-2017, 2017-2018 school years
- Developed and trained school-wide PBIS policies and procedures
- Active contributing member of school Leadership Team (2009-2018)
- Member of Family Involvement Team to foster community
- Active contributing member of the PTO supporting the school community

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JESSICA M. JARRETT  
ASSISTANT PRINCIPAL,  
AMPHITHEATER MIDDLE SCHOOL

**SPECIAL EDUCATION TEACHER, HOLAWAY  
ELEMENTARY SCHOOL  
2009-2018**

- Lead Teacher for Cross-Categorical 2009-2013
- Resource Teacher 2013-2018
- Collaborated with classroom teachers to modify and adapt curriculum
- Developed and facilitated staff-wide professional development training on the special education process

**CREDENTIALS**

**Master of Educational Leadership, Northern Arizona University - 2017**

**National Board Certified Teacher, Exceptional Needs Specialist - 2014**

**Cross-Categorical Endorsement, Pima Community College - 2011**

**Bachelors of Science in Education, Northern Arizona University - 2008**



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Appointment of Non-Administrative Personnel

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**BACKGROUND:**

Candidate(s) will be presented herein to fill vacancies created by leaves of absence, retirements, resignations, and new positions. Appointments are current as of April 3, 2023.

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**RECOMMENDATION:**

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

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**INITIATED BY:**

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

Date: April 3, 2023

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Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
APPOINTMENTS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Somerville	Trasea	Speech/Language Pathologist	CT-PR	Wetmore Center	SLP	2 years	Replacement	Ms. Gabor	*
Baca	Florence	Teacher - Technology	CT	Wilson K-8 School			Rehire		*
Baca	Florence	Teacher - Computer Programming	CT	Wilson K-8 School			Rehire		*
Ball	Kori	Teacher - Preschool Director	CT	Copper Creek Elementary			Rehire		*
Cervantez	Monica	Teacher - Pandemic Recovery	CT	Copper Creek Elementary			Rehire		*
Gonzalez	Marissa	Teacher - Kindergarten	CT	Prince Elementary			Replacement	Ms. Sheber	*
Lassers	Melissa	Teacher - Pandemic Intervention a	CT	Wilson K-8 School			Rehire		*
McQueen	Bradley	Teacher - Grade 5	CT	Painted Sky Elementary	CTT-MA	8 years	Replacement	Ms. Papajohn	*
McQueen-Bettell	Kelsey	Teacher - Special Education Reso	CT	Coronado K-8 School	CTT-BA	7 years	Replacement	Ms. Letts	*
Reddoch	Laura	Teacher - Writing Lab	CT	Wilson K-8 School			Rehire		*
Shermer	Courtney	Teacher - Special Education Reso	CT	Holaway Elementary	CTT-BA	0 years	Replacement	Mr. Frederiksen	*
Steiner	Emily	Teacher - General Science	CT	Wilson K-8 School	CTT-MA	0 years	Replacement	Ms. Sullivan	*
Stine	Laura	Teacher - Special Education Reso	CT	Mesa Verde Elementary	CTT-BA	0 years	Replacement	Mr. Ripp	*
Belisle	Jeanne	Campus Monitor	CL-RET	Wilson K-8 School			Rehire		*
Belisle	Jeanne	Crossing Guard	CL-RET	Wilson K-8 School			Rehire		*
Mele	James D.	Campus Monitor	CL-RET	Coronado K-8 School	1	0 years	Replacement	Ms. Letts	
Mele	James D.	Behavioral Intervention Monitor	CL-RET	Coronado K-8 School	2	0 years	Replacement	Ms. Letts	
Mele	James D.	Crossing Guard	CL-RET	Coronado K-8 School	1	0 years	Replacement	Ms. Letts	
Borja	Aubrianna	Classroom Aide/Caregiver	CL	Wilson K-8 School			Rehire		*
Briseno Cabrera	Rubi	Custodian I	CL	Rillito Center	2	0 years	Replacement	Ms. Gabor	*
Carner	Nicole	Classroom Aide/Caregiver	CL	Wilson K-8 School			Rehire		*
Diaz	Juan	Bus Driver Trainee	CL	Transportation	1	0 years	Replacement	Ms. Frye-George	*
Dodson	Haley	Classroom Aide/Caregiver	CL	Wilson K-8 School			Rehire		*

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*	2023-2024 School Year	HSP High School Principal	ADCT	Addendum Certified
Addendum	Former employee or new hire receiving extra-curricular position	MSP Middle School Principal	ADCL	Addendum Classified
New	New hire filling a newly created position	ESP Elementary School Principal	ADACS	Addendum Amphi Community Schools
Rehire	Former employee returning to a position in the district	HSA High School Assistant Principal	ADDM	Addendum Only
Replacement	New hire filling a vacated position	MSA Assistant Middle School Principal	CT-AD	Certified Administrative
Rescind	Declined position after appointment	ESA Elementary Assistant Principal	CT	Certified
		SAS Support Administrator	CL-AD	Classified Administrative
			CL	Classified
			PR	Professional
			ASW	Student Worker

# GOVERNING BOARD MEETING APPOINTMENTS

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Figuroa	Ricardo	Custodian I	CL	CDO High School	2	\$14.15	Replacement	Ms. Bulleigh	
Hernandez	Melissa	Food Service Attendant - Lead	CL	La Cima Middle School	6	5+ years	Replacement	Mr. Greeson	
Magallanes	Nancy	Classroom Aide/Caregiver	CL	Wilson K-8 School			Rehire		*
Nelson	Kerry	Classroom Aide/Caregiver	CL	Copper Creek Elementary	2	3 years	Replacement	Ms. Hillig	
Rehma	Lynette	Bus Driver	CL	Transportation	11	1 year	Appointment	Ms Frye-George	
Rios	Robert	Custodian I	CL	La Cima Middle School	2	5+ years	Replacement	Mr. Humphreys	
Rodriguez	Ann	Special Education Teaching Assis	CL	Wilson K-8 School			Rehire		*
Squibb	Holly	Bus Driver Trainee	CL	Transportation	1	0 years	Replacement	Ms. Frye-George	

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\* 2023-2024 School Year  
 Addendum Former employee or new hire receiving extra-curricular position  
 New New hire filling a newly created position  
 Rehire Former employee returning to a position in the district  
 Replacement New hire filling a vacated position  
 Rescind Declined position after appointment

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

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

04/11/2023  
 GOVERNING BOARD MEETING  
 APPOINTMENTS

SUBSTITUTES

LAST NAME	FIRST NAME	TITLE	CT / CL	LOCATION	EFFECTIVE DATE	COMMENT
Fatato	Louis		CT		03/23/2023	
Hatheway	Brian		CT		03/23/2023	
Pina	Lisa		CT		03/24/2023	
Posada	Crianna		CT		03/23/2023	
Sapien	Alize		CT		03/23/2023	
Snyder	Elizabeth		CT		03/23/2023	
Wied	Thomas		CT		03/22/2023	
Rahimi	Battol		CL		03/28/2023	
Rooney	Anastasia		CL		03/21/2023	
Warden-Dutton	Casey		CL		03/23/2023	

AD Administrative  
 PR Professional  
 CT Certified  
 CL Classified



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Personnel Changes

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**BACKGROUND:**

Changes in the employment status of employee(s) and/or job description(s) will be presented herein. Changes are current as of April 10, 2023.

This agenda item also proposes adjustments to the specific salary placement schedule for the psychologist, nurse, and graphics & printing manager classifications. The psychologist and nurse adjustments are recommended after a market analysis for each position was conducted when vacancies had to be filled this year with contracted workers due to hiring difficulties. The graphics & printing manager adjustment is necessary because subordinate positions have increased to pay levels that exceed the minimum through mandatory minimum wage adjustments.

In addition, administration recommends approving a stipend in the amount of \$8,000 for employees who hired to work in the new Curriculum, Instruction & Intervention Support Specialist position approved by the Governing Board on February 14, 2023. This will replace the prior CISS stipend and not in addition to it. The Curriculum, Instruction & Intervention Support Specialist also qualifies to participate in partial (.5 FTE) 301 performance pay through the intervention duties of the job.

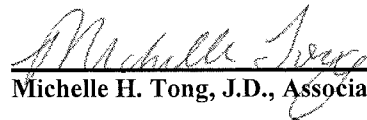
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**RECOMMENDATION:**

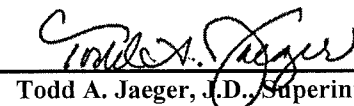
It is the recommendation of the Administration that the personnel changes be approved as presented.

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**INITIATED BY:**

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

Date: April 10, 2023

  
Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
PERSONNEL CHANGES**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	REASON	LEVEL	FINANCIAL CHANGE	COMMENT
Hooton	Rose	English Learner/Special Education Sp	CT-PR	Federal/State Programs	Transfer	PR EX	4 years	*
Campbell	Jennifer	Curriculum, Instruction, & Interv. Sup	CT	Prince Elementary	Reassignment			*
Carlson	Joanne	Curriculum, Instruction, & Interv. Sup	CT	Wilson K-8 School	Reassignment			*
Cook	Cheryl	Teacher - Grade 3	CT	Painted Sky Elementary	Transfer			*
Inglett	Lindsay	Curriculum, Instruction, & Interv. Sup	CT	Mesa Verde Elementary	Reassignment			*
Teager	Lisa	GEAR UP Assistant	CL-RE	Amphi High School	Increase FTE			+ 0.125FTE
Gurule	Jamie	Manager of Graphics/Printing	CL-PR	Graphics & Printing	Salary Level Change	PR EX		*\$56,019.83
Badr	Carolyn	Library Assistant	CL	Innovation Academy	Promotion	4	+\$0.15	
Burchwell	Craig	Security Officer	CL	La Cima Middle School	Wage Adjustment		+\$0.85	
Francisco	Diana	Bookkeeper II	CL	Food Service Admin	Reassignment	7	+\$0.85	
Franzen	Nicole	Special Education Records Specialist	CL	Wetmore Center	Promotion	7	+\$0.69	
Johnson	Kaylee	Cook	CL	CDO High School	Decrease FTE			<0.125 FTE>
Konishi	Kristin	Library Assistant	CL	Copper Creek Elementary	Transfer	4	N/A	
McFadden	William	Classroom Aide/Caregiver	CL	Copper Creek Elementary	Promotion	2	+\$0.61	
Ramirez	David	Bus Driver	CL	Transportation	Increase FTE	11		+0.0313 FTE
Wahlmeier	Ernestina	Budget Technician	CL	Food Service Admin	Reassignment	10	+\$1.95	
Waters	Daniel	Lead Journeyman Carpenter	CL	Facilities Support	Promotion	10	+\$1.10	
Watters	Jilaine	Custodian I	CL	Coronado K-8 School	Transfer	2		
Arredondo	Mateo	Coach - Track Head MS	ADCT	Amphi Middle School	Addendum			\$1,700.00
Berrigan	Morgan	ADDN - Summer School Teacher HS	ADCT	Amphi High School	Addendum			\$5,712.00
Blount	Denita	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum			\$25.00 per hour
Bomke Keating	Amy	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$600.00

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*	2023-2024 School Year					ADCT	Addendum Certified
Addendum	Employee receiving extra-curricular position or stipend					ADCL	Addendum Classified
Added Duty	Employee working additional hours or days					ADACS	Addendum Amphi Community Schools
Additional Position	Employee working an additional position					CT-AD	Certified Administrative
Correction	Correction to contract					CT	Certified
Decrease FTE	Decrease in hours					CL-AD	Classified Administrative
Extension	End date being extended					CL	Classified
Increase FTE	Increase in hours/contract					PR	Professional
Promotion	Employee receiving a promotion to another position					EL	Elementary
Reassignment	Employee moving to another position at the direction of the administration					MS	Middle School
Status Change	Employee changing status (i.e. short term to career)					HS	High School
Temporary	Employee working for a limited period of time						
Transfer	Employee moving from one position to another						

# GOVERNING BOARD MEETING PERSONNEL CHANGES

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	REASON	LEVEL	FINANCIAL CHANGE	COMMENT
Caputo	John	Coach - Track Assistant MS	ADCT	Amphi Middle School	Addendum		\$1,400.00	
Chavez	Justin	Coach - Baseball Assistant MS	ADCT	La Cima Middle School	Addendum		\$1,400.00	
Donahue	Brian	Coach - Volleyball Head Spring MS	ADCT	La Cima Middle School	Addendum		\$1,700.00	
Ettenger	Kerry	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$200.00	
Hantman	Harlan	Coach - 4th Q. Interscholastic Superv	ADCT	Amphi Middle School	Addendum		\$500.00	
Holst	Lydia	Coach - Track Assistant MS	ADCT	Amphi Middle School	Addendum		\$1,400.00	
Hooton	Rose	Coach - Track Assistant MS	ADCT	La Cima Middle School	Addendum		\$1,400.00	
Lackow	Seth	Coach - Baseball Head MS	ADCT	Cross Middle School	Addendum		\$1,700.00	
Loera	Adriana	ADDN - Homebound	ADCT	Walker Elementary	Addendum		\$42.00 per hour	
Marlatt	Lauren	ADDN - Vex Robotics	ADCT	Coronado K-8 School	Addendum		\$1,200.00	
Morabito	Rachel	ADDN - Essential Recruit Stipend	ADCT	Mesa Verde Elementary	Addendum		\$878.05	
Olea Rowe	Briana	Coach - Volleyball Assistant Spring M	ADCT	La Cima Middle School	Addendum		\$1,400.00	
Panneck	Jeffrey	ADDN - Interscholastic Supervisor	ADCT	La Cima Middle School	Addendum		\$500.00	
Ramstack	Katie	Teacher - Rillito Classroom	ADCT	Rillito Center	Added Duty		\$3,447.80	
Rose	Stileda	ADDN - Summer School Counselor	ADCT	Amphi High School	Addendum		\$5,712.00	
Sanchez	Tenaya	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$600.00	
Shepard	Shelley	ADDN - Essential Recruit Stipend	ADCT	Amphi High School	Addendum		\$682.93	
Sparlin	Erika	Coach - Track Assistant HS	ADCT	Coronado K-8 School	Addendum		\$1,400.00	
Street	Lee	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$200.00	
Thomure	Emry	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$200.00	
Todd	Cary	Coach - Baseball Head MS	ADCT	La Cima Middle School	Addendum		\$1,700.00	
Woodard	Nicholas	ADDN - Extra Curric. Activ. Director	ADCT	La Cima Middle School	Addendum		\$2,000.00	
Yeager	Elizabeth	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$600.00	
Berkej	Thomas	ADDN - Summer School Security Offi	ADCL	Amphi High School	Addendum		\$15.00 per hour	

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*	2023-2024 School Year					ADCT	Addendum Certified	
Addendum	Employee receiving extra-curricular position or stipend					ADCL	Addendum Classified	
Added Duty	Employee working additional hours or days					ADACS	Addendum Amphi Community Schools	
Additional Position	Employee working an additional position					CT-AD	Certified Administrative	
Correction	Correction to contract					CT	Certified	
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Reassignment	Employee moving to another position at the direction of the administration					MS	Middle School	
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Temporary	Employee working for a limited period of time							
Transfer	Employee moving from one position to another							

**GOVERNING BOARD MEETING  
PERSONNEL CHANGES**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	REASON	LEVEL	FINANCIAL CHANGE	COMMENT
Farmer	Savannah	ADDN - Extra Hours	ADCL	Walker Elementary	Added Duty			\$16.37 per hour
Frank	Thomas	ADDN - Summer School Computer R	ADCL	Amphi High School	Addendum			\$19.46 per hour
Strang	Alecia	Special Events Worker	ADCL	Ironwood Ridge High	Addendum			\$13.85 per hour

*	2023-2024 School Year					ADCT	Addendum Certified
Addendum	Employee receiving extra-curricular position or stipend					ADCL	Addendum Classified
Added Duty	Employee working additional hours or days					ADACS	Addendum Amphi Community Schools
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Reassignment	Employee moving to another position at the direction of the administration					MS	Middle School
Status Change	Employee changing status (i.e. short term to career)					HS	High School
Temporary	Employee working for a limited period of time						
Transfer	Employee moving from one position to another						



## MANAGER OF GRAPHICS & PRINTING

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### QUALIFICATIONS

#### A. REQUIRED

- A minimum of five (5) years of experience in the graphics and printing field, including three years managing or operating print shop or similar business.
- At least two years of supervisory experience including employee training, development, and evaluation.
- Knowledge of computer applications related to graphics and printing, including PhotoShop, Adobe products, and Acrobat Pro.
- Experience in utilizing and implementing business practices in pricing, inventory management, and customer service.
- Experience with purchasing large-scale equipment including copiers, binders, etc., through a competitive procurement process.
- Experience in developing business contacts with outside vendors.

#### B. DESIRED

- College training in supervision, management, and human relations, or equivalent
- Experience working with school district or other government-related procurement rules

### SUMMARY

This is professional and technical work involving supervising the functions of the Graphics and Printing Department, District courier, District internal and external mail, and shipping services, and provides graphics and printing services to 22 schools as well as District departments.

Reports to: Director of Communications

### ESSENTIAL FUNCTIONS

- Performs overall management duties including supervising and training all Graphics and Printing department personnel; setting and maintaining the department budget; maintaining accounting records; and managing purchasing process to secure inventory and enable schools and sites to secure printed materials in a timely manner.
- Determines priorities; sets production schedules and maintains quality standards including seeking feedback from schools and sites to ensure satisfaction with orders and processes.
- Establishes and maintains staffing; selects, trains, supervises and evaluates staff.
- Ensures proper and efficient use of staff, supplies, equipment, operation and storage areas; maintains a safe work area and disposes of all hazardous materials in a safe manner; and maintains Material Safety Data Sheets (MSDS) on chemicals.
- Assists principals, department heads, and administrative office staff with projects from conception to completion to ensure the end result meets expectations and needs of the department and makes best use of District resources.
- Maintains and monitors profit/loss records and implements practices to ensure department remains budget-neutral when possible.



## MANAGER OF GRAPHICS & PRINTING

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- Manages procurement processes when required for purchase and maintenance of all equipment.
- Supervises District courier, who provides mail and delivery services to all schools and departments, and directs regular and special delivery courier routes.
- Oversees postage and U.S. Mail service to all District sites.
- Serves as liaison between the District and third-party printing companies on projects requiring equipment or processes not available in District print shop.
- Acts as liaison between facility and clients, offering technical advice on all aspects of print production and scheduling. Meets with all salespeople as needed.
- Monitors projects with regard to progress and costs of materials. Plans projects and schedules tasks over short- and long-term periods.
- Inspects submitted projects to ensure adherence to District printing policies, including inclusion of updated leadership and disclaimer text.
- Inspects completed projects to ensure compliance with plans and specifications.
- Meets regularly with staff to discuss and refine changes in policy and procedures necessary for proper departmental operations.
- Actively participates in monthly District leadership meetings and carries necessary information back to Graphics & Printing team.
- Keeps records of equipment maintenance; directs service technicians.
- Develops specifications for purchase of graphics and printing equipment as needed.
- Assists District public relations activities by ensuring appropriate branding on all communication materials such as brochures, newsletters, posters, and other marketing or outreach materials.
- Promotes and supports district-wide educational advancement in 21<sup>st</sup> Century Skills.
- Integrates knowledge and skills that are relevant to the 21<sup>st</sup> Century.
- Exhibits patience, courtesy, and tact when dealing with others.
- Performs other related duties as required.

### MENTAL AND PHYSICAL REQUIREMENTS

- Ability to lift 60 lbs. as a regular part of the position.
- Ability to pull, grasp, bend, stoop, twist, reach, and kneel.
- Accurate vision for proofreading, with or without reasonable accommodations.
- Accurate hearing at close range and up to 75 feet, with or without reasonable accommodations.
- Ability to sequentially order and prioritize.
- Ability to remain calm when handling customer concerns.
- Ability to problem-solve.
- Ability to digitally manipulate personal computer and office machines.

**AMPHITHEATER PUBLIC SCHOOLS**

**FY24 PROFESSIONAL EXEMPT PLACEMENT SCHEDULE**

<u>Professional Position</u>	<u>Minimum</u>	<u>Maximum*</u>
Manager of Graphics & Printing	\$42,302.62	\$69,586.27
Additional compensation may be given for years of experience.		
Salary amounts include override retention funding previously itemized separately on the salary schedule and are subject to reduction if the override expires.		
*This amount represents maximum earning potential in this classification.		
		04/11/2023

**AMPHITHEATER PUBLIC SCHOOLS  
FY24 SCHOOL NURSE PLACEMENT SCHEDULE**

	BACHELORS	BA/BS + 15	MASTERS	MA/MS + 15	ED SPEC/NBCT	DOCTORATE
Minimum	\$44,500.00	\$45,135.00	\$46,405.00	\$47,039.00	\$48,309.00	\$49,578.00
Maximum*	\$67,705.72	\$68,772.64	\$70,906.48	\$71,973.40	\$74,107.24	\$76,240.06

Additional compensation may be given for years of experience.

Salary amounts include override retention funding previously itemized separately on the salary schedule and are subject to reduction if the override expires.

\*This amount represents maximum earning potential in this classification.

04/11/2023

**AMPHITHEATER PUBLIC SCHOOLS  
FY24 PROFESSIONAL PLACEMENT SCHEDULE**

	MINIMUM	MAXIMUM*
Psychologists	\$ 62,014.76	\$ 90,438.86
Psychologists w/doctorate	\$ 64,833.22	\$ 94,902.80

Additional compensation may be given for years of experience.

Salary amounts include override retention funding previously itemized separately on the salary schedule and are subject to reduction if the override expires.

\*This amount represents maximum earning potential in this classification.

04/11/2023



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

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**DATE OF MEETING:** April 11, 2023

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

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**BACKGROUND:**

Leave(s) of absence will be presented herein and are current as of April 3, 2023.

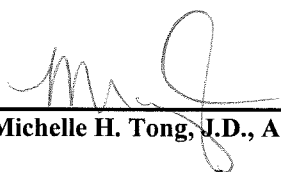
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**RECOMMENDATION:**

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

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**INITIATED BY:**



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

Date: April 3, 2023



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Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
LEAVES OF ABSENCE**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	DATES	COMMENT	
Aguilera	Ramirez	Maria	Teacher - ELL/SEI	CT	La Cima Middle School	03/23/2023	Start Date
Johnson	Bivens	Adria	Teacher - Rillito Classroom	CT	Rillito Center	03/21/2023	Extension Start Date
Cruce	Lynsday	Special Education Facilitator	CL	Amphi Middle School	03/24/2023	End Date	
Fogltance	Debra	Special Education Teaching Assist:	CL	Cross Middle School	03/27/2023	Extension Start Date	
Hernandez	Mary	Special Education Teaching Assist:	CL	CDO High School	03/10/2023	End Date	
Lama	Godinez	Marcela	Special Education Teaching Assist:	CL	Rillito Center	03/27/2023	Start Date
Montano	Eddie	Custodian II	CL	Rio Vista Elementary	02/01/2023	Start Date	
Ramirez	Aguilar	Juana	Custodian I	CL	Walker Elementary	03/21/2023	End Date
Ruiz	Rebecca	Human Resource Specialist	CL	Wetmore Center	05/30/2023	Start Date	
Siddapuram	Kalpana	Campus Monitor	CL	Wilson K-8 School	03/08/2023	End Date	
Simmons	William	Instructional Technology Specialist	CL	Walker Elementary	03/10/2023	End Date	

\* 2023-2024 School Year  
CT-AD Certified Administrative  
CT Certified  
CL-AD Classified Administrative  
CL Classified  
PR Professional



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

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**DATE OF MEETING:** April 11, 2023

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

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**BACKGROUND:**

Separation(s) and termination(s) will be presented herein. Separations are current as of April 3, 2023.

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**RECOMMENDATION:**

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

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**INITIATED BY:**

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

Date: April 3, 2023

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Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
SEPARATIONS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	EFFECTIVE DATE	REASON	COMMENT
Gabor	Cara	Assistant Director of Student	CT-AD	Rillito Center	06/30/2022	Resignation	
Ayers	Brenda	Teacher - Grade 2	CT	Donaldson Elementary	05/19/2023	Resignation	
Crosswhite	Joanne	Teacher - Special Education	CT	Rillito Center	05/19/2023	Retirement	
Fleckenstein	Emily	Teacher - Grade 4	CT	Keeling Elementary	05/19/2023	Resignation	
Larson	Lisa	Teacher - REACH	CT	Wilson K-8 School	05/19/2023	Resignation	
Lucarin	Vincent	Teacher - Special Education	CT	Coronado K-8 School	11/30/2022	Resignation	
Rivera	Mabel	Teacher - Grade 3	CT	Innovation Academy	05/19/2023	Resignation	
Seegmiller	Carrie	Teacher - Special Education	CT	Painted Sky Elementary	05/19/2023	Resignation	
Zelov	Marc	Teacher - Mathematics	CT	Amphi High School	05/19/2023	Resignation	
Beckwith	Michael	Custodian I	CL	La Cima Middle School	05/18/2023	Retirement	
Conahay	Jennifer	Food Service Attendant	CL	Amphi Middle School	03/22/2023	Resignation	
Enriquez	Vladimir	Attendance Clerk	CL	CDO High School	03/27/2023	Resignation	
Escalada-Westlan	Katrina	Occupational Therapist	CL	Wetmore Center	04/03/2023	Resignation	
Garcia Mendez	Janai	Campus Monitor	CL	Rio Vista Elementary	03/10/2023	Resignation	
Garcia Mendez	Janai	Crossing Guard	CL	Rio Vista Elementary	03/10/2023	Resignation	94
Meadmore	Rosalie	Food Service Attendant	CL	La Cima Middle School	02/09/2023	Resignation	
Neith	Martina	Security Officer	CL	Cross Middle School	05/18/2023	Retirement	
Olvera	Armando	Custodian I	CL	Coronado K-8 School	03/14/2023	Resignation	
Peterson	Matthew	Custodian I	CL	Ironwood Ridge High	04/05/2023	Resignation	
Pisciotta	Michaela	Preschool Instructional Spec	CL	Copper Creek Elementary	05/19/2023	Resignation	
Rhein	Kary	Special Education Teaching	CL	CDO High School	03/24/2023	Resignation	
Thornton	Susan	Campus Monitor	CL	CDO High School	03/31/2023	Resignation	

*	2023-2024 School Year	ADCT	Addendum Certified
Budget RIF	Reduction in force due to budget	ADCL	Addendum Classified
Abandonment	Employee abandoned position	ADDM	Addendum Only
Breach of Contract	Employee did not fulfill contract	CT-AD	Certified Administrative
Dismissal	Employee terminated by the District	CT	Certified
Resignation	Employee resigning from the District	CL-AD	Classified Administrative
Retirement	Employee retiring from the District	CL	Classified
		PR	Professional

04/11/2023  
 GOVERNING BOARD MEETING  
 SEPARATIONS

Substitutes

LAST NAME	FIRST NAME	TITLE	CT / CL	LOCATION	EFFECTIVE DATE	REASON
Kungli	Sonia		CT		03/24/2023	
Lau	Anna		CT		03/20/2023	

AD Administrative  
 PR Professional  
 CT Certified  
 CL Classified



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

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**DATE OF MEETING:** April 11, 2023

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

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**BACKGROUND:**

Coaching volunteer(s) and corresponding stipend(s) will be presented herein and are current as of April 3, 2023.

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**RECOMMENDATION:**

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

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**INITIATED BY:**

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

Date: April 3, 2023

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Todd A. Jaeger, J.D., Superintendent

4/11/2023

**GOVERNING BOARD MEETING  
COACHING VOLUNTEERS**

LAST NAME	FIRST NAME	POSITION	LOCATION	REASON	AMOUNT/COMMENTS
Avery	Summer	Coach - Volleyball Assistant HS	CDO High School	Stipend	\$2,400.00
Cardenas	Mario	Coach - Track Head MS	La Cima Middle School	Stipend	\$1,700.00
Godoy	Albino	Coach - Baseball Head MS	Amphi Middle School	Stipend	\$1,700.00
Golden	Timothy	Coach - Basketball Head - 3rd Se	Coronado K-8 School	Stipend	\$1,700.00
Madrid	Manuel	Coach - Baseball Head MS	Coronado K-8 School	Stipend	\$1,700.00
McCloyey	Nicholas	Coach - Baseball Head MS	Wilson K-8 School	Stipend	\$1,700.00
Pecoraro	Pilar	ADDN - Interscholastic Superviso	Coronado K-8 School	Stipend	\$500.00
Pereira	Ricardo	Coach - Track Assistant MS	La Cima Middle School	Stipend	\$700.00
Pfau	Leslie	Coach - Track Assistant MS	Wilson K-8 School	Stipend	\$1,400.00
Reynolds	Samantha	Coach - Volleyball Head MS	Amphi Middle School	Stipend	\$1,700.00
Roper	Ana	Associate Coach	Ironwood Ridge High	Stipend	\$1,000.00
Santiago	Roberto	Coach - Baseball Assistant MS	Wilson K-8 School	Stipend	\$1,400.00
Smith	Lizetta	Coach - Volleyball Assistant MS	Amphi Middle School	Stipend	\$1,400.00
Tizede	John	Coach - Baseball Assistant MS	Cross Middle School	Stipend	\$1,400.00

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\* 2023-2024 School Year



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

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**DATE OF MEETING:** April 11, 2023

**TITLE: Approval of Renewing Employee Contract Forms for 2023-2024 Fiscal Year; Direction to Administration to Issue Appropriate Contracts to Renewing Contracted Staff; and Modification of Previously Approved Retention Stipend Amounts for Returning Employees to be at least 5% in FY 2023-2024**

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**BACKGROUND:**

**General Information about Employee Contracts**

Amphitheater Public Schools typically issues employment contracts to returning certificated, professional and administrative personnel in April. The meet and confer process completed in March to enable the Governing Board to approve a compensation plan for the following fiscal year in April. Employment contracts generally issue after the April meeting. Employees prefer this timeline because it enables them to have the best known information about the compensation and fringe benefits being offered to them with the offer of contract.

Administration has generally honored this preference for employees, although there were some years when offers of contract issued before the Governing Board approved the compensation package for the following fiscal year. Those years, while few and far between, were necessitated by delays in the state's approval of an educational budget or extended meet and confer committee discussions. In those years, contracts had to be issued before the Governing Board had approved a compensation plan; otherwise, the school year would have ended and staff left without any written guarantee of employment in the following school year.

**Important Term Contained in All Employee Contracts**

For this reason, a term is included in all employee contracts that enables contracts to be issued with the agreement that the specific salary to be paid is actually the amount approved by the Governing Board at the completion of the meet and confer process. This permits the District to pay qualified employees a salary in excess of what is actually written into their employment contract if the final number approved by the Governing Board at the completion of the meet and confer actually exceeds the salary amount identified in the contract. This term has been included in employee contracts for several years now. Specifically, the relevant contract term says:

*District agrees to pay [EMPLOYEE] a salary of [AMOUNT] together with any salary increase approved for [EMPLOYEE] as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to [EMPLOYEE] to confirm [EMPLOYEE]'s appointment for the 2023-2024 school year. The parties intend, however, that the [EMPLOYEE] salary for this contract be the amount approved for [EMPLOYEE] by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for [EMPLOYEE]'s fulltime employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to [EMPLOYEE], then the amount approved by the Governing Board shall govern. [EMPLOYEE] will not be mandated to*

*file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to [EMPLOYEE] in accordance with this contract.*

This year, the meet and confer recommendation being considered by the Governing Board recommends increasing “base pay by 2% for eligible employees, and if the state budget increase for salaries exceeds that 2%, then the additional funding above 2% will also be passed through to eligible employees as an equal percentage increase.” If the Governing Board approves this compensation recommendation, then the above-identified contract term will permit qualified employee contracts to be issued with the currently known salary increase of 2% to base pay and then, if the state budget increase for salaries exceeds that 2%, then the qualified employee would receive an updated computation sheet before they start work in FY 2023-2024 that confirms their total salary for the fiscal year. This contract term has been employed successfully several times in the past to enable compensation increases for contracted employees because the term demonstrates a clear intent by the parties to the contract that the salary includes any compensation increases permitted through a subsequent Board-approved compensation package.

### **Retention Stipend Limited Solely to Returning Employees Who Complete FY 23-24**

As an incentive to accept their offer of contract, a term is also included in all returning employee contracts that authorizes a 5% retention stipend for FY 2023-2024. The term states:

*[EMPLOYEE] shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of [EMPLOYEE]’s projected annual pay, to be calculated on the basis of [EMPLOYEE]’s projected base daily rate of pay multiplied by [EMPLOYEE]’s projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.*

Current employees who accept their offer of contract and remain with the District in FY 2023-2024 will qualify to receive the 5% retention stipend.

Consistent with the retention stipends issued in FY 2020-2021 and in FY 2022-2023, this 5% retention stipend shall apply to all returning employees (contracted staff and hourly/support staff) who worked for the District in FY 2022-2023 and will continue to remain continuously employed with the District in FY 2023-2024.

In FY 2023-2024, the retention stipend will be issued as a single lump-sum payment before the end of September 2023 to meet the federal deadlines for ESSER allocations. However, the retention stipend is calculated based on the entirety of work days in FY 2023-2024. Therefore, the 5% retention stipend should include the caveat that employees who separate from the District without completing their scheduled number of work days for FY 2023-2024 are responsible to refund the prorated amount for any work days not completed when the employee separates from the District, and the District shall have the right of setoff to collect said funds from any amounts owed to the employee at the time of separation.

### **Proposed Forms of Contract Presented with This Agenda Item**

Administration is presenting forms of contract for returning employees with this agenda item. If approved, the appropriate version of the “Returning Employee” contract will be issued to qualified employees who worked for the District as a permanent employee in FY 2022-2023 and return to work for the District in a contract eligible position in FY 2023-2024. All versions of the “Returning Employee” aka “RE” contracts include the 5% retention stipend term quoted in the section above.

The proposed forms of contract for consideration by the Board are listed below.

- RE Administrator - 10 mos
- RE Administrator - 12 mos
- RE Administrator – ASRS Retiree Return to Work - 10mos
- RE Administrator - ASRS Retiree Return to Work - 12mos
- RE Cabinet
- RE Cabinet - ASRS Retiree Return to Work
- RE Multi-Position Officer
- RE Multi-Position Officer - ASRS Retiree Return to Work
- RE PENT - 10 mos
- RE PENT - 12 mos
- RE PENT - ASRS Retiree Return to Work - 10 mos
- RE PENT - ASRS Retiree Return to Work - 12 mos
- RE Teacher - Part Time
- RE Teacher - ASRS Retiree Return to Work
- RE Teacher - Short Term
- RE Teacher - Standard

These are the same forms of contract previously approved, with applicable dates changed as needed for FY 2023-2024 and the retention stipend set at 5% for returning employees, for all certificated, professional and administrative staff (including rehired ASRS retirees) who receive contracts.

### **Approval to Issue Contracts to Returning Employees**

Through this agenda item, Administration also requests authority to issue the appropriate “Returning Employee” contract to all qualified employees who will continue their employment with the District next fiscal year. These include all employees currently in an employment contract with the District except: (1) short-term contract employees (this includes ASRS Retiree Return to Work contract employees), and (2) employees who have been approved to, or provided notice of intent to, separate this year. There is a different process in place for issuance of short-term contracts, including ASRS Retiree Return to Work contracts, which occurs later in the spring after staffing plans are finalized, but employees currently on a short-term or ASRS Retiree Return to Work contract should be assured that any contract issued to them for next year will include the 5% retention stipend provision in it as long as employment is continuous.

Once approved, Administration will arrange for the appropriate contract offer to be issued electronically to qualified returning employees through the District’s enterprise resource planning (ERP) software named “Infinite Visions”. A.R.S. § 15-381.01(B) permits contracts to be issued electronically, rather than printed and delivered via interoffice mail. Administration has successfully issued offers of contract electronically through iVisions for more than a year.

Electronic contracts are more efficient both for Human Resources and the recipient employee. Qualified employees will receive an email from the Human Resources Department that contains a link to their specific contract. The employee can access their specific contract, review and accept it electronically by selecting the “accept” option in iVisions, and print a copy for themselves. Employees no longer need to travel to the District’s Administrative Offices to turn in a signed contract as in the past.

There is one caveat, which is that the iVisions contract template only provides a single signature line for the District. For this reason, the Governing Board delegated authority to the Governing Board President last year to sign approved employment contracts on behalf of the Board, as permitted by Arizona state law, so that iVisions could issue contracts electronically. It is recommended that the Board delegate that same authority to the Governing Board President again this year so that iVisions can be utilized again for efficiency purposes.

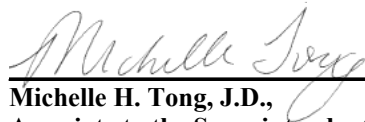
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**RECOMMENDATION:**

Administration recommends that the Governing Board take the following actions regarding this agenda item:

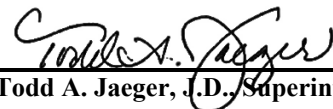
1. Approve the forms of contract as presented for use with certificated, professional, and administrative staff (including rehired ASRS retiree staff) for Fiscal Year 2023-2024.
2. Delegate signatory authority for these forms of contract to the Governing Board President for the electronic issuance of contracts.
3. Approve a retention stipend of at least 5% for FY 2023-2024, to be paid from the District's ESSER funds for returning employees in all positions (classified, certificated, professional, and administrative, as well as for returning substitutes) and direct that employees who separate from the District without completing their scheduled number of work days for FY 2023-2024 be responsible to refund the prorated retention stipend amount for any work days not completed when the employee separates from the District, with the District to have the right of setoff to collect said funds from any amounts owed to the employee at the time of premature separation.
4. Direct that the appropriate form of contract, together with any compensation package approved for Fiscal Year 2023-2024, be issued to renewing (not short-term) members of certificated, professional, and administrative staff for Fiscal Year 2023-2024.

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**INITIATED BY:**

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

**Date: April 7, 2023**



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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ADMINISTRATOR'S CONTRACT**  
**(Ten Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive performance pay if Administrator qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator’s supervisor. Failure to do so shall result in Administrator’s immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District’s central office, whenever Administrator or Administrator’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator’s certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Administrator’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator’s breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**12. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

\_\_\_\_\_  
**Administrator**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**PROFESSIONAL NON-TEACHING (INCLUDING EXEMPT) STAFF CONTRACT**  
**(Ten Month)**

This contract is entered into between \_\_\_\_\_ ("Professional") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Professional for fiscal year 2023-2024 ("the fiscal year"). The contract year for Professional shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Professional.

2. District agrees to pay Professional a salary of \_\_\_\_\_ together with any salary increase approved for Professional as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Professional to confirm Professional's appointment for the 2023-2024 school year. The parties intend, however, that the Professional salary for this contract be the amount approved for Professional by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Professional's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Professional, then the amount approved by the Governing Board shall govern. Professional will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Professional in accordance with this contract. Professional shall also receive performance pay if Professional qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Professional shall also receive such fringe benefits as the Governing Board has approved for this fiscal year.

3. Professional shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Professional's projected annual pay, to be calculated on the basis of Professional's projected base daily rate of pay multiplied by Professional's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Professional shall teach/serve in the school(s) or department(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract.

5. If a valid Arizona certificate, license or fingerprint card is required for Professional's employment, Professional's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Professional's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Professional acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Professional's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2021-2022 fiscal year. Professional shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Professional warrants the truth of all representations and statements made by Professional to District in connection with Professional's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Professional is arrested for or charged with any non-appealable offense listed in

A.R.S. § 41-1758.03(B), Professional shall immediately report the arrest or charge to Professional’s supervisor. Failure to do so shall result in Professional’s immediate dismissal in accordance with Arizona law.

9. Professional affirms and represents that Professional and Professional’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Professional affirms that Professional will disclose, in the records of the District’s central office, whenever Professional or Professional’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Professional understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Professional to disciplinary action before the State Board of Education, including revocation of Professional’s certificate. Professional therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Professional also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Professional does not fulfill the full term of this Contract. Professional and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Professional’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Professional’s breach of this contract in this respect. Professional and District specifically agree that the liquidated damages which may be assessed against Professional for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Professional agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Professional from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment or revision to this contract is subject to all applicable State and Federal statutes.

**12. Pursuant to Arizona law, Professional must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

\_\_\_\_\_  
**Professional**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ADMINISTRATOR'S CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive performance pay if Administrator qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Administrator's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void, and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator's supervisor. Failure to do so shall result in Administrator's immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District's central office, whenever Administrator or Administrator's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator's certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Administrator's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator's breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**12. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

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Administrator

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President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**PROFESSIONAL NON-TEACHING (INCLUDING EXEMPT) STAFF CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Professional") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Professional for fiscal year 2023-2024 ("the fiscal year"). The contract year for Professional shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Professional.

2. District agrees to pay Professional a salary of \_\_\_\_\_ together with any salary increase approved for Professional as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to confirm Professional's appointment for the 2023-2024 school year. The parties intend, however, that the Professional salary for this contract be the amount approved for Professional by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Professional's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Professional, then the amount approved by the Governing Board shall govern. Professional will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Professional in accordance with this contract. Professional shall also receive performance pay if Professional qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Professional shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Professional's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Professional may carry forward no more than forty (40) days of vacation from one fiscal year into the next.

3. Professional shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Professional's projected annual pay, to be calculated on the basis of Professional's projected base daily rate of pay multiplied by Professional's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Professional shall teach/serve in the school(s) or department(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract.

5. If a valid Arizona certificate, license or fingerprint card is required for Professional's employment, Professional's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Professional's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Professional acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Professional's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024. Professional shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Professional warrants the truth of all representations and statements made by Professional to District in connection with Professional's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Professional is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Professional shall immediately report the arrest or charge to Professional’s supervisor. Failure to do so shall result in Professional’s immediate dismissal in accordance with Arizona law.

9. Professional affirms and represents that Professional and Professional’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Professional affirms that Professional will disclose, in the records of the District’s central office, whenever Professional or Professional’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Professional understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Professional to disciplinary action before the State Board of Education, including revocation of Professional’s certificate. Professional therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Professional also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Professional does not fulfill the full term of this Contract. Professional and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Professional’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Professional’s breach of this contract in this respect. Professional and District specifically agree that the liquidated damages which may be assessed against Professional for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Professional agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Professional from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**12. Pursuant to Arizona law, Professional must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENED MEETING OF THE GOVERNING BOARD** on the    day of , 2023.

\_\_\_\_\_  
**Professional**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ADMINISTRATIVE EXEMPT CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next. Administrator may sell back ten (10) days of vacation within the fiscal year, to be paid at Administrator's daily rate of pay.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void, and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2021-2022 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator’s supervisor. Failure to do so shall result in Administrator’s immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District’s central office, whenever Administrator or Administrator’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator’s certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Administrator’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator’s breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

12. **Pursuant to Arizona law, Administrator must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

\_\_\_\_\_  
**Administrator**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ADMINISTRATIVE EXEMPT (MULTI-POSITION OFFICER) CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Administrator's benefits shall also include six (6) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next. Administrator may sell back twenty (20) days of vacation within the fiscal year, to be paid at Administrator's daily rate of pay.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

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6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in

connection with Administrator’s employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator’s supervisor. Failure to do so shall result in Administrator’s immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District’s central office, whenever Administrator or Administrator’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator’s certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Administrator’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator’s breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

11. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**12. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

\_\_\_\_\_  
**Administrator**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**CERTIFICATED TEACHER'S CONTRACT**  
**(Part-Time)**

This contract is entered into between \_\_\_\_\_ ("Teacher") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Teacher for fiscal year 2023-2024 ("the fiscal year"). The contract year for Teacher shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Teacher.

2. District agrees to pay Teacher a salary of \_\_\_\_\_ together with any salary increase approved for Teacher as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Teacher to confirm Teacher's appointment for the 2023-2024 school year. The parties intend, however, that the Teacher salary for this contract be the amount approved for Teacher by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Teacher's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Teacher, then the amount approved by the Governing Board shall govern. Teacher will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Teacher in accordance with this contract. Teacher shall also receive performance pay if Teacher qualifies for such pay in accordance with the District's performance pay plan(s), subject to any reduction in Classroom Site Funding as described below in section seven (7). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Teacher shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. The Teacher's compensation shall be payable in bi-weekly installments as Teacher directs.

3. Teacher shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Teacher's projected annual pay, to be calculated on the basis of Teacher's projected base daily rate of pay multiplied by Teacher's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Teacher shall teach such grade, grades or subjects in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Teacher shall teach in accordance with the academic standards established by the State of Arizona Board of Education.

5. This Contract is for the part-time employment of Teacher. Teacher understands that Teacher is not a full-time employee as determined by state law and the salary reflected above is a pro-rated amount based on Teacher's full-time equivalency. Teacher is advised that continuing teacher status, if previously obtained, is lost and terminates upon a reduction to part-time status of less than forty percent (40%).

6. Teacher's employment is conditioned upon the possession at all times of a valid Arizona Teacher's certificate for the position being offered and upon the possession at all times of a valid fingerprint clearance card, as well as the satisfactory completion of a background check and minimum requirements for the District's Teacher job description. Teacher agrees to be appropriately certified according to Arizona Department of Education standards and to hold all requisite endorsements appropriate to the position held by the commencement date and throughout the duration of this contract. This contract shall be null and void and Teacher's employment shall be terminated if these conditions are not satisfied.

7. District's budget incorporates assumptions about the amount of funding that will be available to the District. Teacher acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Teacher's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Teacher shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid

under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

8. Pursuant to A.R.S. § 15-977 and provisions of the Proposition 301 Classroom Site Fund, the District may or may not receive funds to support supplements to Teacher’s Base Salary. Teacher expressly acknowledges that total pay will depend upon allocation of the Classroom Site Funds, amount of Classroom Site Funds received, if any, and employee eligibility. Payments associated with the Classroom Site Fund may be paid only if the balance in the applicable Site Fund account is sufficient to support the payment.

9. Teacher warrants the truth of all representations and statements made by Teacher to District in connection with Teacher’s employment. Any breach of this warranty may be grounds for termination of employment.

10. Pursuant to A.R.S. § 15-550, if Teacher is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Teacher shall immediately report the arrest or charge to Teacher’s supervisor. Failure to do so shall result in Teacher’s immediate dismissal in accordance with Arizona law.

11. Teacher affirms and represents that Teacher and Teacher’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Teacher affirms that Teacher will disclose, in the records of the District’s central office, whenever Teacher or Teacher’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

12. Teacher understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Teacher to disciplinary action before the State Board of Education, including revocation of Teacher’s certificate. Teacher therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Teacher also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Teacher does not fulfill the full term of this Contract. Teacher and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Teacher’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Teacher’s breach of this contract in this respect. Teacher and District specifically agree that the liquidated damages which may be assessed against Teacher for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Teacher agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Teacher from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**14. Pursuant to Arizona law, Teacher must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of    , 2023.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**ADMINISTRATOR'S CONTRACT**  
**(Ten Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive performance pay if Administrator qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator's supervisor. Failure to do so shall result in Administrator's immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District's central office, whenever Administrator or Administrator's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Administrator acknowledges and represents that Administrator has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Administrator also acknowledges, desires and intends that District and Administrator will not make the contributions to ASRS for the salary paid to Administrator pursuant to this Contract or pursuant to any other aspect of Administrator's employment with District, but will comply with A.R.S. § 38-766.02. Administrator also acknowledges, desires and intends that Administrator will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Administrator therefore expressly agree that Administrator's employment under this Contract is for 2023-2024 school year only. Administrator is hereby notified that Administrator's employment is for the 2023-2024 school year only and Administrator's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party's part.

11. Administrator is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Administrator shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator's certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Administrator's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator's breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

14. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.

APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD on the    day of    , 2023.

\_\_\_\_\_  
Administrator

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**PROFESSIONAL NON-TEACHING (INCLUDING EXEMPT) STAFF CONTRACT**  
**(Ten Month)**

This contract is entered into between \_\_\_\_\_ ("Professional") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Professional for fiscal year 2023-2024 ("the fiscal year"). The contract year for Professional shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Professional.

2. District agrees to pay Professional a salary of \_\_\_\_\_ together with any salary increase approved for Professional as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Professional to confirm Professional's appointment for the 2023-2024 school year. The parties intend, however, that the Professional salary for this contract be the amount approved for Professional by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Professional's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Professional, then the amount approved by the Governing Board shall govern. Professional will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Professional in accordance with this contract. Professional shall also receive performance pay if Professional qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Professional shall also receive such fringe benefits as the Governing Board has approved for this fiscal year.

3. Professional shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Professional's projected annual pay, to be calculated on the basis of Professional's projected base daily rate of pay multiplied by Professional's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Professional shall teach/serve in the school(s) or department(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract.

5. If a valid Arizona certificate, license or fingerprint card is required for Professional's employment, Professional's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Professional's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Professional acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Professional's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Professional shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Professional warrants the truth of all representations and statements made by Professional to District in connection with Professional's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Professional is arrested for or charged with any non-appealable offense listed in

A.R.S. § 41-1758.03(B), Professional shall immediately report the arrest or charge to Professional's supervisor. Failure to do so shall result in Professional's immediate dismissal in accordance with Arizona law.

9. Professional affirms and represents that Professional and Professional's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Professional affirms that Professional will disclose, in the records of the District's central office, whenever Professional or Professional's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Professional hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Professional acknowledges and represents that Professional has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Professional also acknowledges, desires and intends that District and Professional will not make the contributions to ASRS for the salary paid to Professional pursuant to this Contract or pursuant to any other aspect of Professional's employment with District, but will comply with A.R.S. § 38-766.02. Professional also acknowledges, desires and intends that Professional will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Professional therefore expressly agree that Professional's employment under this Contract is for 2021-2022 school year only. Professional is hereby notified that Professional's employment is for the 2021-2022 school year only and Professional's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2021-2022 school year without any further notice or action on either party's part.

11. Professional is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Professional shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Professional understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Professional to disciplinary action before the State Board of Education, including revocation of Professional's certificate. Professional therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Professional also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Professional does not fulfill the full term of this Contract. Professional and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Professional's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Professional's breach of this contract in this respect. Professional and District specifically agree that the liquidated damages which may be assessed against Professional for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Professional agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Professional from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment or revision to this contract is subject to all applicable State and Federal statutes.

14. Pursuant to Arizona law, Professional must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.

APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD on the    day of    , 2023.

\_\_\_\_\_  
Professional

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**ADMINISTRATOR'S CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive performance pay if Administrator qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Administrator's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void, and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator's supervisor. Failure to do so shall result in Administrator's immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District's central office, whenever Administrator or Administrator's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Administrator acknowledges and represents that Administrator has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Administrator also acknowledges, desires and intends that District and Administrator will not make the contributions to ASRS for the salary paid to Administrator pursuant to this Contract or pursuant to any other aspect of Administrator's employment with District, but will comply with A.R.S. § 38-766.02. Administrator also acknowledges, desires and intends that Administrator will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Administrator therefore expressly agree that Administrator's employment under this Contract is for 2023-2024 school year only. Administrator is hereby notified that Administrator's employment is for the 2023-2024 school year only and Administrator's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party's part.

11. Administrator is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Administrator shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator's certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Administrator's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator's breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

14. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.

APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD on the     day of     , 2023.

\_\_\_\_\_  
Administrator

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**PROFESSIONAL NON-TEACHING (INCLUDING EXEMPT) STAFF CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Professional") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Professional for fiscal year 2023-2024 ("the fiscal year"). The contract year for Professional shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Professional.

2. District agrees to pay Professional a salary of \_\_\_\_\_ together with any salary increase approved for Professional as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Professional to confirm Professional's appointment for the 2023-2024 school year. The parties intend, however, that the Professional salary for this contract be the amount approved for Professional by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Professional's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Professional, then the amount approved by the Governing Board shall govern. Professional will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Professional in accordance with this contract. Professional shall also receive performance pay if Professional qualifies for such pay in accordance with the District's performance pay plan(s). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Professional shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Professional's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Professional may carry forward no more than forty (40) days of vacation from one fiscal year into the next.

3. Professional shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Professional's projected annual pay, to be calculated on the basis of Professional's projected base daily rate of pay multiplied by Professional's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Professional shall teach/serve in the school(s) or department(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract.

5. If a valid Arizona certificate, license or fingerprint card is required for Professional's employment, Professional's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void and Professional's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Professional acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Professional's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Professional shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Professional warrants the truth of all representations and statements made by Professional to District in connection with Professional's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Professional is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Professional shall immediately report the arrest or charge to Professional's supervisor. Failure to do so shall result in Professional's immediate dismissal in accordance with Arizona law.

9. Professional affirms and represents that Professional and Professional's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Professional affirms that Professional will disclose, in the records of the District's central office, whenever Professional or Professional's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Professional hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Professional acknowledges and represents that Professional has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Professional also acknowledges, desires and intends that District and Professional will not make the contributions to ASRS for the salary paid to Professional pursuant to this Contract or pursuant to any other aspect of Professional's employment with District, but will comply with A.R.S. § 38-766.02. Professional also acknowledges, desires and intends that Professional will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Professional therefore expressly agree that Professional's employment under this Contract is for 2023-2024 school year only. Professional is hereby notified that Professional's employment is for the 2023-2024 school year only and Professional's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party's part.

11. Professional is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Professional shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Professional understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Professional to disciplinary action before the State Board of Education, including revocation of Professional's certificate. Professional therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Professional also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Professional does not fulfill the full term of this Contract. Professional and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Professional's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Professional's breach of this contract in this respect. Professional and District specifically agree that the liquidated damages which may be assessed against Professional for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Professional agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Professional from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**14. Pursuant to Arizona law, Professional must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of   , 2023.

\_\_\_\_\_  
Professional

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**ADMINISTRATIVE EXEMPT CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator's benefits shall also include four (4) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next. Administrator may sell back ten (10) days of vacation within the fiscal year, to be paid at Administrator's daily rate of pay.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void, and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator's supervisor. Failure to do so shall result in Administrator's immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator’s dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District’s central office, whenever Administrator or Administrator’s dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System (“ASRS”) to return to work after retirement under certain conditions. Administrator acknowledges and represents that Administrator has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Administrator also acknowledges, desires and intends that District and Administrator will not make the contributions to ASRS for the salary paid to Administrator pursuant to this Contract or pursuant to any other aspect of Administrator’s employment with District, but will comply with A.R.S. § 38-766.02. Administrator also acknowledges, desires and intends that Administrator will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Administrator therefore expressly agree that Administrator’s employment under this Contract is for 2023-2024 school year only. Administrator is hereby notified that Administrator’s employment is for the 2023-2024 school year only and Administrator’s contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party’s part.

11. Administrator is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Administrator shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator’s certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District’s program and its students due to the premature loss of Administrator’s services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator’s breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**14. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENED MEETING OF THE GOVERNING BOARD** on the    day of    , 2023.

\_\_\_\_\_  
**Administrator**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**CERTIFICATED ASRS RETIREE RETURNING TO WORK**  
**TEACHER'S CONTRACT**

This contract is entered into between \_\_\_\_\_ ("Teacher") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Teacher for fiscal year 2023-2024 ("the fiscal year"). The contract year for Teacher shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Teacher.

2. District agrees to pay Teacher a salary of \_\_\_\_\_ together with any salary increase approved for Teacher as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Teacher to confirm Teacher's appointment for the 2023-2024 school year. The parties intend, however, that the Teacher salary for this contract be the amount approved for Teacher by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Teacher's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Teacher, then the amount approved by the Governing Board shall govern. Teacher will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Teacher in accordance with this contract. Teacher shall also receive performance pay if Teacher qualifies for such pay in accordance with the District's performance pay plan(s), subject to any reduction in Classroom Site Funding as described below in section six (6). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Teacher shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. The Teacher's compensation shall be payable in bi-weekly installments as Teacher directs.

3. Teacher shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Teacher's projected annual pay, to be calculated on the basis of Teacher's projected base daily rate of pay multiplied by Teacher's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Teacher shall teach such grade, grades or subjects in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Teacher shall teach in accordance with the academic standards established by the State of Arizona Board of Education.

5. Teacher's employment is conditioned upon the possession at all times of a valid Arizona Teacher's certificate for the position being offered and upon the possession at all times of a valid fingerprint clearance card, as well as the satisfactory completion of a background check and minimum requirements for the District's Teacher job description. Teacher agrees to be appropriately certified according to Arizona Department of Education standards, and to hold all requisite endorsements appropriate to the position held by the commencement date and throughout the duration of this contract. This contract shall be null and void and Teacher's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Teacher acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Teacher's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Teacher shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Pursuant to A.R.S. § 15-977 and provisions of the Proposition 301 Classroom Site Fund, the District may or may not receive funds to support supplements to Teacher's Base Salary. Teacher expressly acknowledges that total pay will depend upon allocation of the Classroom Site Funds, amount of Classroom Site Funds received, if any, and employee eligibility. Payments associated with the Classroom Site Fund may be paid only if the balance in the applicable Site Fund account is sufficient to support the payment.

8. Teacher warrants the truth of all representations and statements made by Teacher to District in connection with Teacher's employment. Any breach of this warranty may be grounds for termination of employment.

9. Pursuant to A.R.S. § 15-550, if Teacher is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Teacher shall immediately report the arrest or charge to Teacher's supervisor. Failure to do so shall result in Teacher's immediate dismissal in accordance with Arizona law.

10. Teacher affirms and represents that Teacher and Teacher's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Teacher affirms that Teacher will disclose, in the records of the District's central office, whenever Teacher or Teacher's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

11. Teacher hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Teacher acknowledges and represents that Teacher has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Teacher also acknowledges, desires and intends that District and Teacher will not make the contributions to ASRS for the salary paid to Teacher pursuant to this Contract or pursuant to any other aspect of Teacher's employment with District, but will comply with A.R.S. § 38-766.02. Teacher also acknowledges, desires and intends that Teacher will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. Finally, Teacher expressly acknowledges that Teacher is not subject to the requirements and conditions prescribed in Arizona Revised Statutes §§ 15-538, 15-538.01 and 15-539 through 15-543, including but not limited to, accrual of continuing status, preliminary notice of inadequacy of performance, or contract renewal. District and Teacher therefore expressly agree that Teacher's employment under this Contract is for 2023-2024 school year only. Teacher is hereby notified that Teacher's employment is for the 2023-2024 school year only and Teacher's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party's part.

12. Teacher is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Teacher shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

13. Teacher understands that, pursuant to A.R.S. § 15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Teacher to disciplinary action before the State Board of Education, including revocation of Teacher's certificate. Teacher therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Teacher also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Teacher does not fulfill the full term of this Contract. Teacher and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Teacher's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Teacher's breach of this contract in this respect. Teacher and District specifically agree that the liquidated damages which may be assessed against Teacher for resigning or leaving employment without advance Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Teacher agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Teacher from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

14. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

15. Pursuant to Arizona law, Teacher must sign this Contract and return it to the District’s Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District’s offer of employment shall be automatically revoked.

APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD on the    day of    , 2023.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**ASRS RETIREE RETURNING TO WORK**  
**ADMINISTRATIVE EXEMPT (MULTI-POSITION OFFICER) CONTRACT**  
**(Twelve Month)**

This contract is entered into between \_\_\_\_\_ ("Administrator") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Administrator for fiscal year 2023-2024 ("the fiscal year"). The contract year for Administrator shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Administrator.

2. District agrees to pay Administrator a salary of \_\_\_\_\_ together with any salary increase approved for Administrator as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Administrator to confirm Administrator's appointment for the 2023-2024 school year. The parties intend, however, that the Administrator salary for this contract be the amount approved for Administrator by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Administrator's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Administrator, then the amount approved by the Governing Board shall govern. Administrator will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Administrator in accordance with this contract. Administrator shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. Administrator's benefits shall also include six (6) full weeks of paid vacation per year. For the purposes of this section, "a year" means the period of time beginning July 1st of any calendar year and ending June 30th of the following calendar year. Administrator may carry forward no more than forty (40) days of vacation from one fiscal year into the next. Administrator may sell back twenty (20) days of vacation within the fiscal year, to be paid at Administrator's daily rate of pay.

3. Administrator shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Administrator's projected annual pay, to be calculated on the basis of Administrator's projected base daily rate of pay multiplied by Administrator's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Administrator shall serve in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Administrator certifies that if Administrator supervises classroom instruction, Administrator will ensure that such instruction will be in accordance with state academic standards as established by the State of Arizona Board of Education.

5. If a valid Arizona certificate, license or fingerprint card is required for Administrator's employment, Administrator's employment shall be conditioned upon the possession at all times of the same, as well as the satisfactory completion of a background check. This contract shall be null and void, and Administrator's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Administrator acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Administrator's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Administrator shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Administrator warrants the truth of all representations and statements made by Administrator to District in connection with Administrator's employment. Any breach of this warranty may be grounds for termination of employment.

8. Pursuant to A.R.S. § 15-550, if Administrator is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Administrator shall immediately report the arrest or charge to Administrator's supervisor. Failure to do so shall result in Administrator's immediate dismissal in accordance with Arizona law.

9. Administrator affirms and represents that Administrator and Administrator's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Administrator affirms that Administrator will disclose, in the records of the District's central office, whenever Administrator or Administrator's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

10. Administrator hereby acknowledges and agrees that his/her employment is pursuant to A.R.S. § 38-766.01 which allows retirees under the Arizona State Retirement System ("ASRS") to return to work after retirement under certain conditions. Administrator acknowledges and represents that Administrator has attained normal retirement age as set forth by the ASRS, has retired under the ASRS, has terminated employment with all ASRS participating employers for at least twelve months, i.e. three hundred sixty-five (365) calendar days, before returning to work, and has chosen to work without interrupting or terminating receipt of ASRS retirement benefits. Administrator also acknowledges, desires and intends that District and Administrator will not make the contributions to ASRS for the salary paid to Administrator pursuant to this Contract or pursuant to any other aspect of Administrator's employment with District, but will comply with A.R.S. § 38-766.02. Administrator also acknowledges, desires and intends that Administrator will not accrue credited service, retirement benefits or long-term disability program benefits through ASRS for the employment agreed to pursuant to this contract. District and Administrator therefore expressly agree that Administrator's employment under this Contract is for 2023-2024 school year only. Administrator is hereby notified that Administrator's employment is for the 2023-2024 school year only and Administrator's contract will not be renewed for the following school year. This contract will automatically terminate upon the conclusion of the 2023-2024 school year without any further notice or action on either party's part.

11. Administrator is entitled to have the same paid holidays as other certificated employees in which that position is normally assigned. Administrator shall also receive the same number of sick and personal days in which that position is normally assigned, but unused personal or sick days will not be paid out at the end of the year. Fringe benefits-eligibility for health insurance, life insurance and the Employee Assistance Program will be determined under existing District policy.

12. Administrator understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Administrator to disciplinary action before the State Board of Education, including revocation of Administrator's certificate. Administrator therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Administrator also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Administrator does not fulfill the full term of this Contract. Administrator and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Administrator's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Administrator's breach of this contract in this respect. Administrator and District specifically agree that the liquidated damages which may be assessed against Administrator for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Administrator agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Administrator from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

13. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

14. Pursuant to Arizona law, Administrator must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.

APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD on the    day of    , 2023.

\_\_\_\_\_  
Administrator

\_\_\_\_\_  
President of the Governing Board

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**CERTIFICATED TEACHER'S CONTRACT**  
**(Short Term)**

This contract is entered into between \_\_\_\_\_ ("Teacher") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Teacher for fiscal year 2023-2024 ("the fiscal year"). The contract year for Teacher shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Teacher. Board hereby notifies Teacher, and Teacher hereby acknowledges, that his/her employment is for the fiscal year only and that Teacher's contract will not be renewed for the following year. This contract will automatically terminate upon the conclusion of the fiscal year without need for any further notice or action on either party's part.

2. District agrees to pay Teacher a salary of \_\_\_\_\_ together with any salary increase approved for Teacher as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Teacher to confirm Teacher's appointment for the 2023-2024 school year. The parties intend, however, that the Teacher salary for this contract be the amount approved for Teacher by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Teacher's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Teacher, then the amount approved by the Governing Board shall govern. Teacher will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Teacher in accordance with this contract. Teacher shall also receive performance pay if Teacher qualifies for such pay in accordance with the District's performance pay plan(s), subject to any reduction in Classroom Site Funding as described below in section six (6). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Teacher shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. The Teacher's compensation shall be payable in bi-weekly installments as Teacher directs.

3. Teacher shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Teacher's projected annual pay, to be calculated on the basis of Teacher's projected base daily rate of pay multiplied by Teacher's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Teacher shall teach such grade, grades or subjects in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Teacher shall teach in accordance with the academic standards established by the State of Arizona Board of Education.

5. Teacher's employment is conditioned upon the possession at all times of a valid Arizona Teacher's certificate for the position being offered and upon the possession at all times of a valid fingerprint clearance card, as well as the satisfactory completion of a background check and minimum requirements for the District's Teacher job description. Teacher agrees to be appropriately certified according to Arizona Department of Education standards, and to hold all requisite endorsements appropriate to the position held by the commencement date and throughout the duration of this contract. This contract shall be null and void and Teacher's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Teacher acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Teacher's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Teacher shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Pursuant to A.R.S. § 15-977 and provisions of the Proposition 301 Classroom Site Fund, the District may or may not receive funds to support supplements to Teacher's Base Salary. Teacher expressly acknowledges that total pay will depend upon allocation of the Classroom Site Funds, amount of Classroom Site Funds received, if any, and employee eligibility. Payments associated with the Classroom Site Fund may be paid only if the balance in the applicable Site Fund account is sufficient to support the payment.

8. Teacher warrants the truth of all representations and statements made by Teacher to District in connection with Teacher's employment. Any breach of this warranty may be grounds for termination of employment.

9. Pursuant to A.R.S. § 15-550, if Teacher is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Teacher shall immediately report the arrest or charge to Teacher's supervisor. Failure to do so shall result in Teacher's immediate dismissal in accordance with Arizona law.

10. Teacher affirms and represents that Teacher and Teacher's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Teacher affirms that Teacher will disclose, in the records of the District's central office, whenever Teacher or Teacher's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

11. Teacher understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Teacher to disciplinary action before the State Board of Education, including revocation of Teacher's certificate. Teacher therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Teacher also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Teacher does not fulfill the full term of this Contract. Teacher and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Teacher's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Teacher's breach of this contract in this respect. Teacher and District specifically agree that the liquidated damages which may be assessed against Teacher for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Teacher agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Teacher from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

12. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

**13. Pursuant to Arizona law, Teacher must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENED MEETING OF THE GOVERNING BOARD** on the    day of    , 2023.

\_\_\_\_\_  
**Teacher**

\_\_\_\_\_  
**President of the Governing Board**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT**  
**CERTIFICATED TEACHER'S CONTRACT**  
**(Standard)**

This contract is entered into between \_\_\_\_\_ ("Teacher") and the Governing Board of Amphitheater Unified School District No. 10 of Pima County, Arizona ("District"). The parties agree as follows:

1. District agrees to employ Teacher for fiscal year 2023-2024 ("the fiscal year"). The contract year for Teacher shall be in accordance with the official calendar adopted by the Governing Board. If, however, an emergency or other circumstance as determined and declared by the Governing Board or its authorized designee delays the opening or requires the closing of the schools, the period of time covered by the employment contracts shall be extended so as to maintain open schools for the number of days required by state law without additional compensation to Teacher.

2. District agrees to pay Teacher a salary of \_\_\_\_\_ together with any salary increase approved for Teacher as part of the 2023-2024 compensation package approved by the Governing Board upon completion of the meet and confer process. District is providing this contract to Teacher to confirm Teacher's appointment for the 2023-2024 school year. The parties intend, however, that the Teacher salary for this contract be the amount approved for Teacher by the Governing Board as part of the 2023-2024 compensation package and that said amount shall not be less than the salary stated above for Teacher's full-time employment for the 2023-2024 fiscal year. In the event there is a difference between the salary amount stated here and the amount approved by the Governing Board to be paid as salary to Teacher, then the amount approved by the Governing Board shall govern. Teacher will not be mandated to file additional paperwork/amendment to receive the additional monies as these sums will be automatically directed to Teacher in accordance with this contract. Teacher shall also receive performance pay if Teacher qualifies for such pay in accordance with the District's performance pay plan(s), subject to any reduction in Classroom Site Funding as described below in section six (6). The amount of performance pay and the method and timing of payment of performance pay shall be as specified in the District's performance pay plan(s). Teacher shall also receive such fringe benefits as the Governing Board has approved for this fiscal year. The Teacher's compensation shall be payable in bi-weekly installments as Teacher directs.

3. Teacher shall also qualify for the additional 2023-2024 stipend approved by the Governing Board that is equivalent to at least 5% of Teacher's projected annual pay, to be calculated on the basis of Teacher's projected base daily rate of pay multiplied by Teacher's projected number of work days for the year. This stipend shall be over and above whatever base compensation terms are approved by the Governing Board for the 2023-2024 fiscal year.

4. Teacher shall teach such grade, grades or subjects in the school(s) of the District and at such location(s) as the Governing Board, Superintendent, Principal, or their designees, may direct for the fiscal year and will faithfully perform the duties as may be assigned according to law, rules, policies and regulations legally established for the governance of the District as are in effect or may be amended during the term of this contract. Teacher shall teach in accordance with the academic standards established by the State of Arizona Board of Education.

5. Teacher's employment is conditioned upon the possession at all times of a valid Arizona Teacher's certificate for the position being offered and upon the possession at all times of a valid fingerprint clearance card, as well as the satisfactory completion of a background check and minimum requirements for the District's Teacher job description. Teacher agrees to be appropriately certified, according to Arizona Department of Education standards and to hold all requisite endorsements appropriate to the position held by the commencement date and throughout the duration of this contract. This contract shall be null and void and Teacher's employment shall be terminated if these conditions are not satisfied.

6. District's budget incorporates assumptions about the amount of funding that will be available to the District. Teacher acknowledges and agrees that at any time after execution of this contract, the Base Salary specified above may be reduced by an amount not to exceed four percent (4%) of Teacher's salary or may be cancelled, if any of the following, individually or in conjunction, occurs: a) if the District's Base Support Level, the Revenue Control Limit, or the General Budget Limit authorized for the 2023-2024 fiscal year is less or becomes less than that authorized at the beginning of the 2023-2024 fiscal year; b) the District fails to receive, during the 2023-2024 fiscal year, funds in the amount initially budgeted for such year due to a transition to current year funding or for any other reason; or c) the District does not receive federal or state funds that, as of May 30, 2023, the District anticipates receiving for use in the 2023-2024 fiscal year. Teacher shall be given not fewer than ten (10) calendar days' notice of any reduction in Base Salary that occurs as a result of this paragraph. In addition, if the District receives new and undesignated state or federal funding after execution of this agreement, and such funding may be utilized for staff compensation, the compensation paid under this contract may increase following additional meet and confer proceedings and recommendations and Governing Board action.

7. Pursuant to A.R.S. § 15-977 and provisions of the Proposition 301 Classroom Site Fund, the District may or may not receive funds to support supplements to Teacher's Base Salary. Teacher expressly acknowledges that total pay will depend upon allocation of the Classroom Site Funds, amount of Classroom Site Funds received, if any, and employee eligibility. Payments associated with the Classroom Site Fund may be paid only if the balance in the applicable Site Fund account is sufficient to support the payment.

8. Teacher warrants the truth of all representations and statements made by Teacher to District in connection with Teacher's employment. Any breach of this warranty may be grounds for termination of employment.

9. Pursuant to A.R.S. § 15-550, if Teacher is arrested for or charged with any non-appealable offense listed in A.R.S. § 41-1758.03(B), Teacher shall immediately report the arrest or charge to Teacher's supervisor. Failure to do so shall result in Teacher's immediate dismissal in accordance with Arizona law.

10. Teacher affirms and represents that Teacher and Teacher's dependents will not have a financial interest in any product or service purchased or otherwise procured by the District during the fiscal year. Alternatively, Teacher affirms that Teacher will disclose, in the records of the District's central office, whenever Teacher or Teacher's dependents do have a financial interest in a school district procurement of any product or service. This Contract is subject to cancellation pursuant to A.R.S. § 38-511, regarding conflicts of interest.

11. Teacher understands that, pursuant to A.R.S. §15-545, resignation from employment during this contract without obtaining advance Governing Board approval is an unprofessional act which may subject Teacher to disciplinary action before the State Board of Education, including revocation of Teacher's certificate. Teacher therefore agrees not to resign from employment prior to the conclusion of the final duty day required by this Contract, unless the resignation has been approved in advance by the Governing Board. Teacher also recognizes that District will incur expenses of securing a replacement, including substitute costs, in the event that Teacher does not fulfill the full term of this Contract. Teacher and District agree that these expenses and the damage done to District's program and its students due to the premature loss of Teacher's services are difficult to determine, and therefore that it is appropriate to assess a certain amount as liquidated damages in the event of Teacher's breach of this contract in this respect. Teacher and District specifically agree that the liquidated damages which may be assessed against Teacher for resigning or leaving employment without advance Governing Board approval shall be the amount of two thousand five hundred dollars and no cents (\$2,500.00). Teacher agrees that District, in addition to any other remedies available to it by law, may deduct all or any portion of the amount of the liquidated damages from any earnings due to Teacher from any fiscal year, or from any other source. District will consider individual circumstances in the application of this provision.

12. This contract constitutes the entire agreement of the parties, and any prior or contemporaneous agreements, whether written or oral, are superseded by this contract except as provided or referenced herein. Any subsequent amendment or addendum to this contract shall be in writing and signed by both parties. This contract and any subsequent amendment, revision, or addendum to this contract is subject to all applicable State and Federal statutes.

13. **Pursuant to Arizona law, Teacher must sign this Contract and return it to the District's Human Resources Office within fifteen (15) days from the date it is issued, without any additions or deletions, or District's offer of employment shall be automatically revoked.**

**APPROVED AT A LEGALLY CONVENEED MEETING OF THE GOVERNING BOARD** on the    day of    , 2023.

\_\_\_\_\_  
Teacher

\_\_\_\_\_  
President of the Governing Board



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Vouchers Totaling and Not Exceeding Approximately \$1,485,707.36

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**BACKGROUND:**

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

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**RECOMMENDATION:**

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

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**INITIATED BY:**

A handwritten signature in cursive script that reads "Scott Little".

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Scott Little, Chief Financial Officer

Date: April 10, 2023

A handwritten signature in cursive script that reads "Todd A. Jaeger".

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Todd A. Jaeger, J.D., Superintendent



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Acceptance of Gifts

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**BACKGROUND:**

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

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**RECOMMENDATION:**

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

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**INITIATED BY:**

Scott Little, Chief Financial Officer

Date: April 4, 2023

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Todd A. Jaeger, J.D., Superintendent

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<b>Gift and Donation List</b>		
<b>Gifts and Donations</b>		<b>04/11/23</b>
Ck in the amount \$2,046.05	Raytheon Technologies Charity Custodial	Canyon del Oro High School
Ck in the amount \$500.00	Catalinas Community Chorus	Copper Creek Elementary School
Ck in the amount \$175.65	Ironwood Ridge High School Theater Booster	Ironwood Ridge High School
Ck in the amount \$100.00	SARSEF	Harelson Elementary School
Ck in the amount \$60.00	American Online Giving Foundation	Coronado K-8 School
Ck in the amount \$2,400.17	St. Phillips in the Hills Episcopal Church	Holaway Elementary School
Ck in the amount \$450.00	Tucson Desert Harmony	Amphitheater High School
Ck in the amount \$300.00	Tucson Desert Harmony	Amphitheater High School
Ck in the amount \$500.00	Catalinas Community Chorus	Donaldson Elementary School
Ck in the amount \$500.00	Catalinas Community Chorus	Painted Sky Elementary School
Ck in the amount \$500.00	SARSEF	Keeling Elementary School
Ck in the amount \$500.00	Catalinas Community Chorus	Walker Elementary School



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Receipt of February 2023 Report on School Auxiliary and Club Balances

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**BACKGROUND:**

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

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**RECOMMENDATION:**

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

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**INITIATED BY:**

Scott Little, Chief Financial Officer

Date: March 29, 2023

Todd A. Jaeger, J.D., Superintendent

**Amphitheater Public Schools  
Summary of Activity for All Schools  
Auxiliary Account  
For the Month Ending February 28, 2023**

Beginning Balance	\$ 3,452,647.35
Plus Deposits	151,473.38
Less Disbursements	<u>(235,530.79)</u>
Ending Book Balance For All Schools	<u><u>\$3,368,589.94</u></u>
Outstanding Deposits	(185,207.31)
Outstanding Checks	<u>96,057.52</u>
Ending Bank Balance For All Schools	<u><u>\$3,279,440.15</u></u>

**Amphitheater Public Schools  
 Summary of Activity for All Schools  
 Student Activity Accounts  
 For Month Ending February 28, 2023**

Beginning Balance	\$738,711.18
Plus Deposits	39,853.23
Less Disbursements	<u>(72,854.09)</u>
Ending Book Balance For All Schools	<u>\$705,710.32</u>
Outstanding Deposits	\$ (33,277.87)
Outstanding Checks	<u>19,342.59</u>
Ending Bank Balance For All Schools	<u><u>\$691,775.04</u></u>

**Amphitheater Public School District #10**

**Elementary/Middle Schools  
Student Activity Account Club Balances  
For Month Ending February 28, 2023**

**Amphi Middle School**

Student Gov't	5,733.92
AVID	154.58
Culture Exchange	146.07
MESA Club	148.06
NJHS	178.52
Odyssey of the Mind	752.17
Science Club	1,511.52
Sports Academy	30.00
Yearbook	2,402.16
<b>Amphi Middle School Total</b>	<b>\$ 11,057.00</b>

**Copper Creek Elementary**

Student Council	2,519.81
Accelerated Reader Club	845.33
Turquoise Times	32.28
<b>Copper Creek Total</b>	<b>\$ 3,397.42</b>

**Coronado K-8 Schools**

Elementary Student Council	4,858.12
Middle School Student Council	2,679.70
Astronomy/Space & Science	221.76
Band	3,951.05
C.H.O.I.C.E.S.	1,191.56
Chorus	1,319.41
Coronado FCA	42.00
Coronado Musicians Club	1,120.05
Indoor Percussion Club	755.00
Kids Helping Kids	339.13
NEHS	41.00
National Junior Honor Society	3,174.82
Odyssey of the Mind	1,577.35
Orchestra	930.57
Running Club	3,152.56
Wrestlers Club	871.70
<b>Coronado Total</b>	<b>\$ 26,225.78</b>

**Cross Middle School**

Student Council	6,169.85
6th Grade Club	282.15
Band Club	2,060.92
Choir Club	2,216.40
Future Problem Solvers	145.00
Guitar Club	2,088.46
Life Skills Exploratory Club	142.96
Math Counts	242.87
Musical Theater Club	1,315.32
NJHS	962.00
Orchestra Club	4,017.72
PE Club	3,162.13
Star Club	2,313.57
Tri-M Club	335.31
Web Club	1,783.38
<b>Cross Middle School Total</b>	<b>\$ 27,238.04</b>

**Amphitheater Public School District #10**

**Elementary/Middle Schools  
Student Activity Account Club Balances  
For Month Ending February 28, 2023**

<b><u>Donaldson Elementary</u></b>		
Student Council		1,131.66
<b>Donaldson Total</b>	\$	<b>1,131.66</b>
<b><u>Harelson Elementary</u></b>		
Student Council		613.60
5th Grade Activities		125.36
Track		307.65
<b>Harelson Total</b>	\$	<b>1,046.61</b>
<b><u>Holaway Elementary</u></b>		
Student Council		856.24
<b>Holaway Total</b>	\$	<b>856.24</b>
<b><u>Innovation Academy</u></b>		
Student Council		894.41
Algebra Club		936.09
Entrepreneur Club		43.90
Odyssey of the Mind		9,740.25
<b>Innovation Academy Total</b>	\$	<b>11,614.65</b>
<b><u>Keeling Elementary</u></b>		
Student Council		930.71
<b>Keeling Total</b>	\$	<b>930.71</b>
<b><u>La Cima Middle School</u></b>		
Student Council		6,329.75
NJHS		1,315.40
<b>La Cima Total</b>	\$	<b>7,645.15</b>
<b><u>Mesa Verde Elementary</u></b>		
Student Council		4,616.31
<b>Mesa Verde Total</b>	\$	<b>4,616.31</b>
<b><u>Nash Elementary</u></b>		
Student Council		1,634.36
<b>Nash Total</b>	\$	<b>1,634.36</b>
<b><u>Painted Sky Elementary</u></b>		
Student Council		2,851.11
Nature Shop		929.20
Orchestra		304.74
Band		344.45
Chorus		653.42
Milers		1,016.75
OM		951.79
Bagel & Books		-
Sign Language		126.00
Algebra		-
Yoga		-
NEHS		473.92
Garden Club		-
Math Club		23.00
Sewing Club		-
Art Club		209.84
Sports Club		120.01
<b>Painted Sky Total</b>	\$	<b>8,004.23</b>

**Amphitheater Public School District #10**

**Elementary/Middle Schools  
Student Activity Account Club Balances  
For Month Ending February 28, 2023**

**Prince Elementary**

Student Council	760.97
<b>Prince Total</b>	<b>\$ 760.97</b>

**Rio Vista Elementary**

Student Council	461.67
<b>Rio Vista Total</b>	<b>\$ 461.67</b>

**Walker**

Student Council	2,339.37
Fitness Fanatics	257.90
Odyssey of the Mind	223.72
<b>Walker Total</b>	<b>\$ 2,820.99</b>

**Wilson**

Student Council	9,466.70
Algebra Club	473.77
Archery Club	606.67
Art Club	2,906.76
Elementary Art	280.00
Elementary Choir	867.22
GameMakers	210.00
MS Choir	2,920.92
MS Theater Club	394.64
National Junior Honor Society (NJHS)	1,839.26
Odyssey of the Mind	566.83
Robotics Club	1,078.53
Science Club	60.00
Science Club K-2	1,392.61
STEM Club	1,865.06
Yearbook Club	2,319.03
<b>Wilson Total</b>	<b>\$ 27,248.00</b>

**Total K-8 Club Balances** **\$ 136,689.79**

Plus: Outstanding Checks	4,724.81
Less: Outstanding Deposits (Inc CC's)	(1,812.00)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-

**Bank Balance** **\$ 139,602.60**

Sweep Account \$ 139,602.60  
0.00

**Amphi High School  
Student Activity Account  
Schedule of Club Balances  
For the Month Ending February 28, 2023**

1001 Student Council	\$ 13,939.88	1470 Soccer -Girls	\$ 116.76
1035 Art Club	920.01	1480 Link Crew	-
1070 Band Club	674.18	1520 Media Club	1,223.37
1080 Baseball	2,106.59	1560 National Honor Society	247.61
1085 Golf -Boys	-	1590 Odyssey of the Mind	876.16
1110 Basketball -Girls	1,106.41	1600 Orchestra Club	1,006.17
1113 Drama Club	1,198.50	1630 Panther Popcorn	2,611.50
1115 Choir Club	3,239.43	1730 ASL Club	3,017.37
1120 AVID Club	871.49	1744 Auto Skills USA Amphi Chapter	2,303.71
1128 Mt. Bike Club	533.26	1745 Soccer -Boys	112.82
1145 AHS Chess Club-GOT	20.00	1770 Softball Club	1,360.08
1172 Dance Club	77.43	1780 Spanish Club	1,462.67
1180 Basketball -Boys	518.25	1785 AHS Spiritlines	439.98
1200 Panther Partners Club	2,585.99	1790 Cross Country Club -Girls	1,663.53
1227 Yearbook Club	1,308.03	1795 Cross Country Club -Boys	-
1234 FFA Club	2,797.87	1803 HOSA Club	733.28
1235 FFA - Fair Checks	14,095.21	1830 Swim Club	1,220.19
1240 Fut Comp Scientists of AHS	374.06	1835 Tennis -Girls	11.72
1245 French Club	2,478.99	1840 Tennis -Boys	5.58
1255 Photo Club	4,108.41	1850 Tech Theater Club	380.68
1241 The Game Club	51.00	1860 Trackers - Track & Field Club	13.38
1265 Equality Club	564.00	1900 Volleyball -Girls	4,289.32
1280 Greenhouse Club	62.70	1905 Beach Volleyball	4,141.10
1290 Wrestling	1,148.45	1950 Bookstore Over/Short	0.50
1300 Football Club	4,198.79		
1310 Inter Act Club	1,419.25		
1350 Volleyball -Boys	109.35		

**Amphi High School Total Clubs** \$ 87,745.01

Plus: Outstanding Checks	5,535.51
Less: Outstanding Deposits (Inc CC's)	(1,476.50)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-
<b>Bank Balance</b>	<u><u>\$ 91,804.02</u></u>

Sweep Account \$ 91,804.02

0.00

**Canyon Del Oro High School  
Student Activity Account  
Schedule of Club Balances  
For the Month Ending February 28, 2023**

1001 Student Council	\$ 61,151.01	1300 Football Club	\$ 2,273.52
1020 Academic Decathlon	9,906.49	1345 Take-A-Hike Club	133.18
1031 Black Excellence Student Union	231.50	1350 Volleyball -Boys	337.46
1033 Awareness	55.00	1400 HOSA-Bio Science	408.58
1034 AM Art Club	203.00	1420 IB Club	259.47
1050 Amphi All-Stars Club/Special Olympics	472.84	1470 Soccer -Girls	-
1060 Asian American Cultural Society	-	1472 Latino Student Union	-
1070 Band Club	1,375.00	1480 Link Crew	2,468.14
1081 Be Kind /Ben's Bell Club	465.64	1530 Model United Nations	208.84
1083 Biology Club	841.28	1560 National Honor Society	1,142.87
1084 Bowling Club	1,376.74	1575 United Native Nations	-
1085 Golf -Boys	18,477.35	1590 Odyssey of the Mind	8,164.36
1110 Basketball -Girls	16,650.17	1600 Orchestra Club	9.55
1111 Book Club	20.62	1640 Ping Pong	-
1113 Drama Club	6,344.20	1650 Psychology Club	28.00
1115 Choir	4,244.00	1710 Math Club	205.72
1118 Engineering Club	873.59	1740 Sign Language Club	1.47
1128 Mountain Bike	-	1742 Senior Spirit Squad	333.69
1140 Chemistry Club	398.13	1743 Skills USA Architecture	4,051.60
1145 Chess	606.00	1744 Skills USA Autos	6,123.30
1150 Culinary Arts/FCCLA	4,092.91	1745 Soccer -Boys	27.60
1155 Catering	11,807.16	1770 Softball Club	3,015.35
1172 Dance	7,773.99	1780 Spanish Club	754.58
1180 Basketball -Boys	2.66	1785 Spiritline/ Cheer	12,280.34
1200 Dream Team	5,762.13	1790 Cross Country	2,151.88
1220 Girls Who Code Club	-	1800 Sports Medicine- HOSA	3,894.58
1224 Entrepreneurship Club	1,277.00	1830 Swim Club	-
1225 Environmentalist Club	523.16	1835 Tennis -Girls	546.66
1226 Early Childhood	5,581.62	1840 Tennis -Boys	5,630.58
1227 Yearbook	7,888.18	1860 Track & Field Club	10,550.29
1230 FCA Club	-	1865 TRI-M Club	831.48
1245 French Club	126.76	1880 Unicycle	-
1250 FBLA	174.00	1905 Volleyball -Beach	7,156.42
1254 Fashion Photography	26.00	1950 Bookstore Over/Short	-
1255 Photography Club	5,449.17		
1267 LGBTQ+	266.62		
1270 German Club	756.36		
1280 Golf -Girls	-		
1290 Wrestling	9,785.19		

<b>CDO High School Total Clubs</b>	<b>\$ 257,974.98</b>
Plus: Outstanding Checks	5,425.31
Less: Outstanding Deposits (Inc CC's)	(1,908.00)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-
<b>Bank Balance</b>	<b>\$ 261,492.29</b>

Sweep Account \$ 261,492.29  
0.00

**Ironwood Ridge High School  
Student Activity Account  
Schedule of Club Balances  
For the Month Ending February 28, 2023**

1001 Student Council	\$ 43,319.97	1530 Model United Nations	11,209.61
1035 Art Club	2,054.43	1560 National Honor Society	2,085.10
1040 Photography/Skills USA	-	1590 Odyssey of the Mind	-
1070 Band Club	915.51	1595 Japanese	311.87
1075 Cares for Kids	212.37	1600 Orchestra Club	3.75
1080 Baseball	1,807.71	1630 Journalism	8,044.87
1085 Golf -Boys	3,011.16	1700 Club Green	1,694.49
1095 Ridge Audio	428.44	1720 Athletic Club	11.14
1110 Basketball -Girls	417.78	1740 Sign Language	399.00
1113 Drama	120.96	1745 Soccer -Boys	15,904.52
1115 Choir	3,628.31	1750 Robotics Club	2,289.45
1150 Culinary Arts	2,785.15	1770 Softball Club	230.01
1172 Pomline	7,923.00	1780 Spanish Club	-
1180 Basketball -Boys	1,448.86	1785 Spirit-Cheer Club	3,863.64
1203 Pop till you Drop	192.14	1790 Cross Country	906.13
1215 Animal Club	-	1800 Sports Medicine	1,424.16
1227 Yearbook	39,251.92	1830 Swim Club	7,005.32
1230 FCA-Fellowship Christian Ath	-	1835 Tennis -Girls	1,164.25
1245 French	1,325.40	1840 Tennis -Boys	5,475.79
1255 Film	1,301.93	1850 Tech Theater Club	1,209.94
1260 Gaming	114.95	1860 Track & Field Club	-
1265 Q Club	399.57	1900 Volleyball -Girls	2,853.79
1275 Golf -Girls	51.33	1905 Volleyball -Beach	9,458.07
1285 History/Travel	1,235.69	1910 So. AZ Veterans Heritage Club	2,423.88
1290 Wrestling	2,153.12	1940 Young Life	15.00
1300 Football	800.35	1950 Bookstore Over/Short	-
1350 Volleyball -Boys	7,424.33		
1400 HOSA-Bio Science Club	3,409.15		
1430 Key Club	477.54		
1470 Soccer -Girls	19,105.69		

<b>IRHS School Total Clubs</b>	<b>\$ 223,300.54</b>
Plus: Outstanding Checks	3,656.96
Less: Outstanding Deposits (Inc CC's)	(28,081.37)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-
<b>Bank Balance</b>	<b>\$ 198,876.13</b>

Sweep Account \$ 198,876.13  
0.00



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Parent Support Organization(s) – 2022-2023

---

**BACKGROUND:**

Approval of the following Parent Support Organization(s) pursuant to District Policy KBE-R:

Donaldson PTO  
Rillito Center PTO

---

**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approve this (these) organization(s).

---

**INITIATED BY:**

A handwritten signature in cursive script that reads "Scott Little".

Scott Little, Chief Financial Officer

Date: April 4, 2023

---

A handwritten signature in cursive script that reads "Todd A. Jaeger".

Todd A. Jaeger, J.D., Superintendent

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

School Year 2022-2023

Name of Organization Donaldson PTO

School Donaldson Elementary

Related Student Organization or Club \_\_\_\_\_

Taxpayer I.D. 86-0800096

OFFICERS:

Name: Erika Breitengross

Name: Jesse Nau

Office Held: President

Office Held: Treasurer

Address: \_\_\_\_\_

Address: \_\_\_\_\_

E-mail: \_\_\_\_\_

E-mail: \_\_\_\_\_

Phone(s): \_\_\_\_\_

Phone(s): \_\_\_\_\_

Date taking office: 08/14/21

Date taking office: 06/01/22

Name: Samuel Briggs

Name: \_\_\_\_\_

Office Held: Vice President

Office Held: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Phone(s): \_\_\_\_\_

Phone(s): \_\_\_\_\_

Date taking office: 09/01/21

Date taking office: \_\_\_\_\_

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

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

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

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

Member meetings held how often? once per month Executive meetings held how often? once per month

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

Erika Breitengross 1/26  
Signature Date

[Signature] 1/26  
Signature Date

[Signature] 1/26  
Signature Date

[Signature] 1/26/23  
Signature Date

Site Administrator's Approval:

[Signature]  
Signature

5.31.23  
Date

For district use:

Finance Department recommendation: approval

Governing Board Agenda date: 4/11/23

APR 4 '23 4:26

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

School Year 2022-2023

Name of Organization Rillito Center PTO School Rillito Center

Related Student Organization or Club \_\_\_\_\_ Taxpayer I.D. 92-2738544

OFFICERS:

Name: Anna Wilcox

Name: Mayra Taylor

Office Held: President

Office Held: Treasurer

Address: \_\_\_\_\_

Address: \_\_\_\_\_

E-mail: \_\_\_\_\_

E-mail: \_\_\_\_\_

Phone(s): \_\_\_\_\_

Phone(s): \_\_\_\_\_

Date taking office: 03/21/23

Date taking office: 03/21/23

Name: Monique Gamez

Name: \_\_\_\_\_

Office Held: Vice President

Office Held: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Phone(s): \_\_\_\_\_

Phone(s): \_\_\_\_\_

Date taking office: 03/21/23

Date taking office: \_\_\_\_\_

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

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

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

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

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

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

<u>Anna Wilcox</u>	<u>3/21/23</u>	<u>Monique Gamez</u>	<u>3/21/23</u>
Signature	Date	Signature	Date

<u>Anna Wilcox</u>	<u>3/21/2023</u>	_____	_____
Signature	Date	Signature	Date

Site Administrator's Approval: <u>[Signature]</u>	<u>3/21/23</u>
Signature	Date

MAR 28 '23 AMB:22

For district use: Finance Department recommendation: approval

Governing Board Agenda date: 4/11/23



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

---

**DATE OF MEETING:** April 11, 2023

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

---

**BACKGROUND:**

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

<u>Description</u>	<u>Quantity</u>
Portable Grill	1
Computer carts	5
Large Coffee Pot	1

---

**RECOMMENDATION:**

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

---

**INITIATED BY:**

*Scott Little*

Scott Little, Chief Financial Officer

Date: April 3, 2023

*Todd A. Jaeger*

Todd A. Jaeger, J.D., Superintendent



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Acceptance of the Annual Comprehensive Financial Report, Single Audit Reporting Package and Uniform System of Financial Records Compliance Questionnaire for Fiscal Year Ended June 30, 2022

---

**BACKGROUND:**

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

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

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

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

---

**RECOMMENDATION:**

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

---

**INITIATED BY:**

Scott Little, Chief Financial Officer

Date: April 4, 2023

---

Todd A. Jaeger, J.D., Superintendent

---

# AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

---

## Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022



**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

**TUCSON, ARIZONA**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Issued by:  
Finance Department

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

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## **INTRODUCTORY SECTION**

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# FINANCE & ACCOUNTING

Scott Little

Chief Financial Officer

(520) 696-5130 • Fax (520) 696-5065

701 W. Wetmore Road • Tucson, AZ 85705 • (520) 696-5000 • [www.amphi.com](http://www.amphi.com)

---

## GOVERNING BOARD MEMBERS

Vicki Cox Golder  
President

Deanna M. Day, M.Ed.  
Vice President

Scott K. Baker, Ph.D.

Matthew A. Kopec

Susan Zibrat

## SUPERINTENDENT

Todd A. Jaeger, J.D.

January 31, 2023

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

State law mandates that school districts are required to undergo an annual single audit and publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States by a certified public accounting firm licensed in the State of Arizona. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Amphitheater Unified School District No. 10 (District) for the fiscal year ended June 30, 2022.

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, 2022, are free of material misstatement.

---

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

Amphitheater Unified School District does not discriminate on the basis of race, color, religion/religious beliefs, gender, sex, age, national origin, sexual orientation, creed, citizenship status, marital status, political beliefs/affiliation, disability, home language, family, social or cultural background in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries regarding the District's non-discrimination policies are handled at 701 W.

Wetmore Road, Tucson, Arizona 85705 by Frances V. Gjo Lopez, Equity & Safety Compliance Officer  
and Title IX Coordinator, (520) 696-5164, [faraujlopez@amphi.com](mailto:faraujlopez@amphi.com), or Kristin McGraw, Executive Director of Student Services, (520) 696-5230,  
[kmcgraw@amphi.com](mailto:kmcgraw@amphi.com).

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

## **PROFILE OF THE DISTRICT**

The District is one of 18 public school districts located in Pima County, Arizona. It provides a program of public education from preschool through grade 12, with an average daily membership of 11,588. The projected average daily membership for fiscal year 2023 is 11,900.

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

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

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

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

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

The economy of the District is primarily based on light manufacturing, retail trade, automobile sales and tourism, and is supplemented by government, medical, and health services. During the 2021-22 school year, the District had a net limited property valuation of \$1,750,676,834, an increase of 5.6 percent over the previous year. The District expects the recent pattern of slight economic development and assessed valuations growth to continue in 2023. Arizona's property valuation system is based upon property valuations that are delayed approximately two years.

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

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

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

## **FACTORS AFFECTING FINANCIAL CONDITION**

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

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

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

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

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

**Long-term Financial Planning.** Amphitheater Unified School District continues to experience slight declines in student populations despite new home construction in the northern end of the District and in Pima County. The District expects new commercial property development to increase slightly during the 2022-23 fiscal year.

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

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

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

### **COVID-19.**

Amphitheater experienced a significant drop in enrollment during the 2020-21 school year. The average daily membership dropped from 12,776 in 2020 to 10,874 in 2021. The projected average daily membership in 2022-23 is expected to increase to 11,900.

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

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

Most of these funds will be used for staffing costs, technology, and modifications of air conditioning systems. The major issues facing the District for the 2022-23 school year are inflation, the ability to attract and retain staff, and disruptions to the supply chains for basic supplies and technology.

## **AWARDS AND ACKNOWLEDGMENTS**

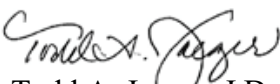
**Awards.** The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the twenty-fifth consecutive year that the District 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, 2021. 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, 2022 certificates.

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

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

Respectfully submitted,

  
Todd A. Jaeger, J.D.  
Superintendent

  
Scott Little  
Chief Financial Officer



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Amphitheater Unified School District 10

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2021.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter  
President

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

David J. Lewis  
Executive Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

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

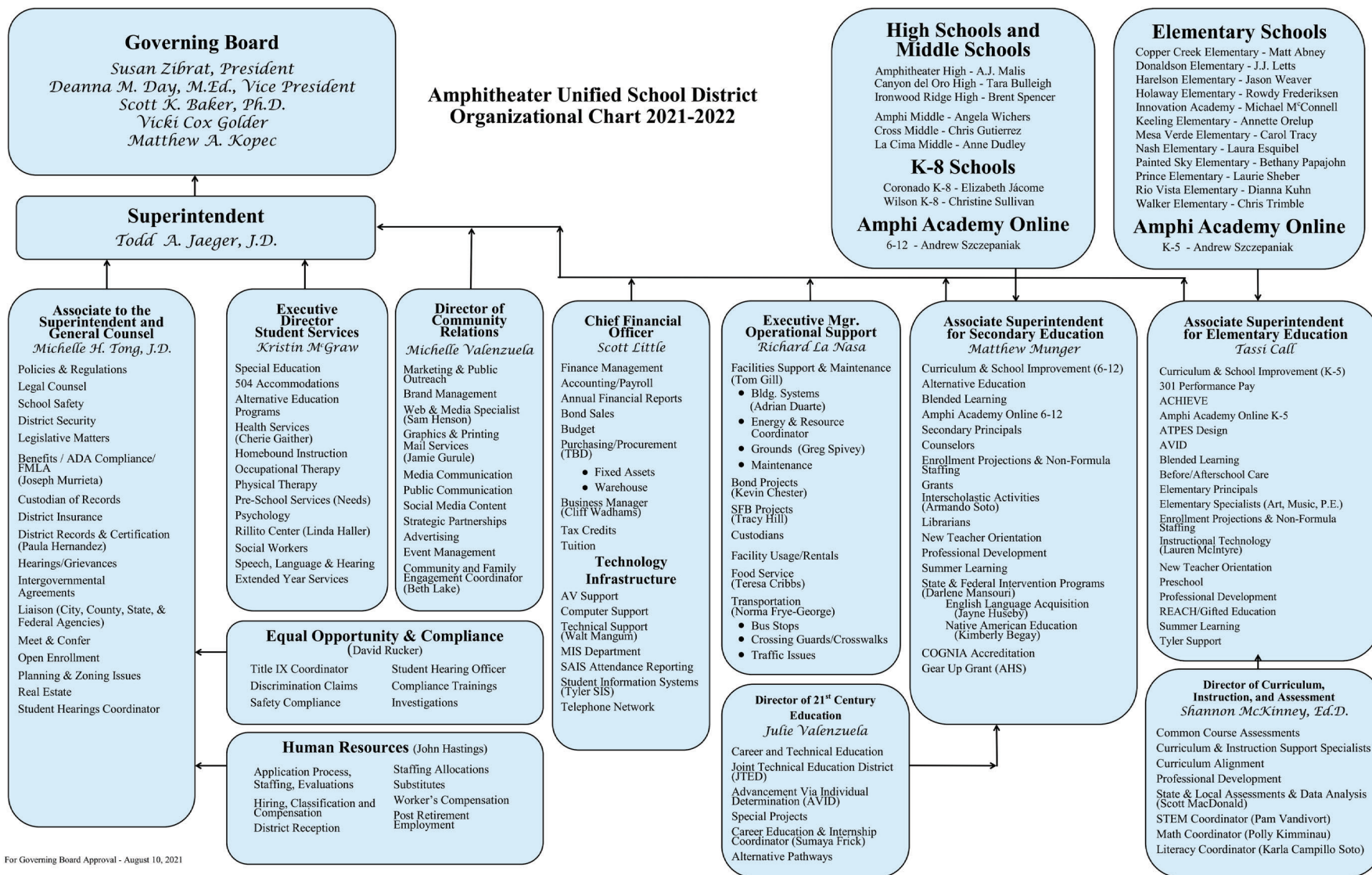
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

**Amphitheater Unified School District  
Organizational Chart 2021-2022**



For Governing Board Approval - August 10, 2021

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

**LIST OF PRINCIPAL OFFICIALS**

**GOVERNING BOARD**

Vickie Cox Golder, President

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

Scott K. Baker, Ph.D., Member

Matthew A. Kopec, Member

Susan Zibrat, Member

**ADMINISTRATIVE STAFF**

Todd A. Jaeger, J.D., Superintendent

Scott Little, Chief Financial Officer

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**FINANCIAL SECTION**

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## Independent Auditor's Report

Governing Board  
Amphitheater Unified School District No. 10

### **Report on Audit of Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Amphitheater Unified School District No. 10, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Change in Accounting Principle***

As described in Note 1, the District implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022, which represents a change in accounting principle. Our opinion is not modified with respect to this matter.

#### ***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 31, 2023, on our consideration of Amphitheater Unified School District No. 10's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Amphitheater Unified School District No. 10's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amphitheater Unified School District No. 10's internal control over financial reporting and compliance.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
January 31, 2023

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

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

As management of the Amphitheater Unified School District No. 10 (District), we offer readers of the District’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. 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 \$13.8 million which represents a 12 percent increase from the prior fiscal year as a result of an increase in unrestricted state aid.
- General revenues accounted for \$119.0 million in revenue, or 73 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for \$45.0 million or 27 percent of total current fiscal year revenues.
- The District had approximately \$150.1 million in expenses related to governmental activities, an increase of 11 percent from the prior fiscal year due to increases in expenses for COVID-19 grants and transportation costs.
- Among major funds, the General Fund had \$96.7 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and \$95.0 million in expenditures. The General Fund’s fund balance increase from \$26.3 million at the prior fiscal year end to \$29.5 million at the end of the current fiscal year was primarily due to an increase in unrestricted state aid.
- Net position for the Internal Service Funds decreased \$36,388 from the prior fiscal year. Operating expenses of \$396,742 exceeded operating revenues of \$358,525 at the end of the current fiscal year.

**OVERVIEW OF FINANCIAL STATEMENTS**

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$125.1 million at the current fiscal year end.

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2022 and June 30, 2021.

	As of June 30, 2022	As of June 30, 2021
Current assets	\$ 82,426,325	\$ 74,684,795
Capital assets, net	223,114,038	226,751,962
Total assets	<u>305,540,363</u>	<u>301,436,757</u>
Deferred outflows	<u>22,596,696</u>	<u>21,724,165</u>
Current liabilities	9,463,046	6,889,201
Long-term liabilities	163,766,924	203,736,735
Total liabilities	<u>173,229,970</u>	<u>210,625,936</u>
Deferred inflows	<u>29,841,276</u>	<u>1,294,671</u>
Net position:		
Net investment in capital assets	157,206,872	155,680,090
Restricted	30,145,324	25,318,773
Unrestricted	(62,286,383)	(69,758,548)
Total net position	<u>\$ 125,065,813</u>	<u>\$ 111,240,315</u>

At the end of the current fiscal year the District reported a negative unrestricted net position of \$62.3 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 \$9.7 million of bonds and \$677,093 of bond premium.
- The addition of \$11.9 million in capital assets through land and school improvements and purchases of vehicles, furniture, and equipment.
- The decrease of \$29.4 million in pension liabilities and increase of \$28.5 million in pension deferred inflows of resources.
- The disposal of \$9.9 million of school improvements and vehicles, furniture, and equipment, along with \$5.4 million in accumulated depreciation.
- An increase of \$11.0 million in accumulated depreciation as a result of current fiscal year depreciation expense.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

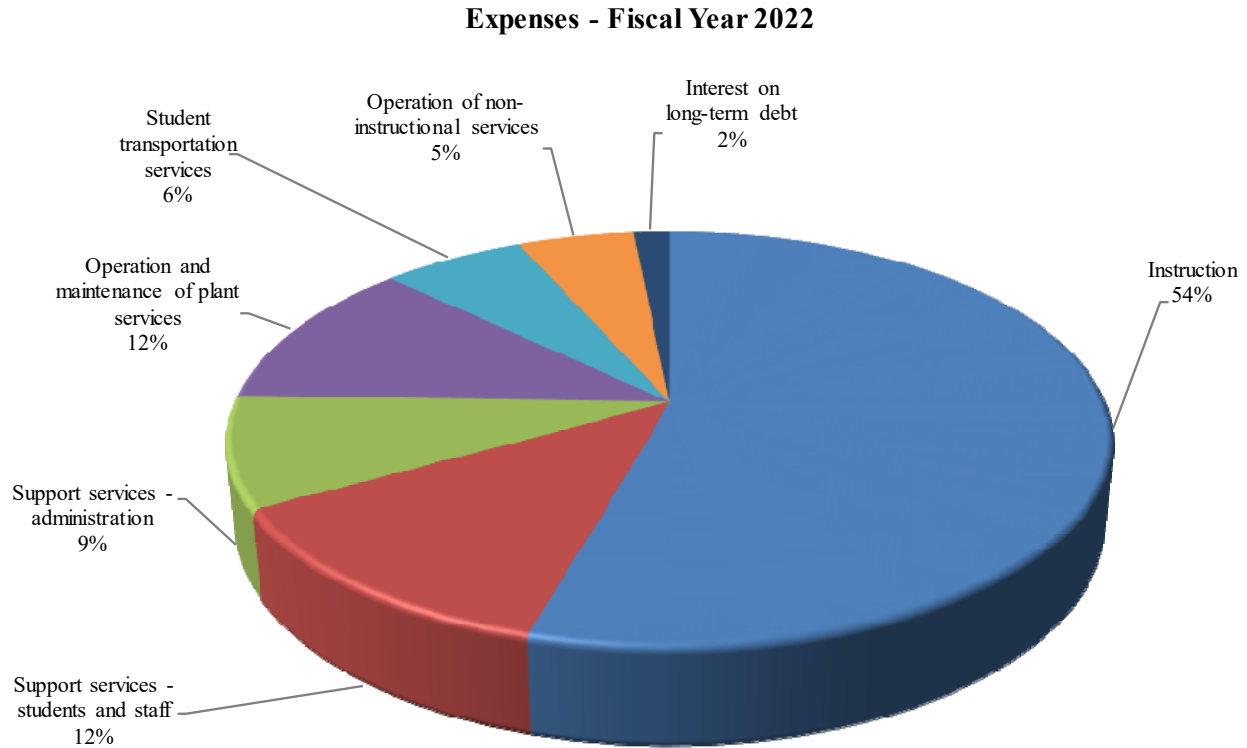
**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Changes in net position.** The District's total revenues for the current fiscal year were \$164.0 million. The total cost of all programs and services was \$150.1 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2022 and June 30, 2021.

	Fiscal Year Ended <u>June 30, 2022</u>	Fiscal Year Ended <u>June 30, 2021</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 7,968,361	\$ 4,609,038
Operating grants and contributions	28,628,647	25,862,114
Capital grants and contributions	8,382,377	6,759,006
General revenues:		
Property taxes	75,763,433	78,314,972
Investment income	148,545	197,604
Unrestricted county aid	1,432,542	1,832,458
Unrestricted state aid	40,343,873	33,713,426
Unrestricted federal aid	1,307,152	923,554
<b>Total revenues</b>	<u>163,974,930</u>	<u>152,212,172</u>
<b>Expenses:</b>		
Instruction	81,605,651	73,832,703
Support services - students and staff	18,833,498	18,214,607
Support services - administration	12,951,302	12,323,316
Operation and maintenance of plant services	17,445,219	17,308,549
Student transportation services	9,351,307	5,499,163
Operation of non-instructional services	7,596,464	6,076,142
Interest on long-term debt	2,365,991	2,582,378
<b>Total expenses</b>	<u>150,149,432</u>	<u>135,836,858</u>
<b>Changes in net position</b>	13,825,498	16,375,314
<b>Net position, beginning</b>	<u>111,240,315</u>	<u>94,865,001</u>
<b>Net position, ending</b>	<u>\$ 125,065,813</u>	<u>\$ 111,240,315</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**



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

- The \$3.4 million increase in charges for services was primarily due to the return of in-person instruction.
- The \$2.8 million increase in operating grants and contributions was primarily due to federal funding related to COVID-19 grants.
- Unrestricted state aid revenues increased \$6.6 million due to an increase in state equalization.
- Student transportation services expenses increased \$3.9 million as result of higher transportation costs as instruction returned to in-person.
- Instruction expenses increased \$7.8 million due to additional federal funding related to COVID-19 grants.

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

	Year Ended June 30, 2022		Year Ended June 30, 2021	
	Total	Net (Expense)/	Total	Net (Expense)/
	Expenses	Revenue	Expenses	Revenue
Instruction	\$ 81,605,651	\$ (59,092,780)	\$ 73,832,703	\$ (48,646,710)
Support services - students and staff	18,833,498	(11,865,227)	18,214,607	(14,316,617)
Support services - administration	12,951,302	(12,784,055)	12,323,316	(12,093,456)
Operation and maintenance of plant services	17,445,219	(12,335,381)	17,308,549	(16,277,611)
Student transportation services	9,351,307	(8,999,735)	5,499,163	(5,498,774)
Operation of non-instructional services	7,596,464	2,273,122	6,076,142	808,846
Interest on long-term debt	2,365,991	(2,365,991)	2,582,378	(2,582,378)
<b>Total</b>	<u>\$ 150,149,432</u>	<u>\$(105,170,047)</u>	<u>\$ 135,836,858</u>	<u>\$ (98,606,700)</u>

- The cost of all governmental activities this year was \$150.1 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$45.0 million.
- Net cost of governmental activities of \$105.2 million was financed by general revenues, which are made up of primarily property taxes of \$75.8 million and state and county aid of \$41.8 million.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

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

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$61.9 million, an increase of \$1.2 million due primarily to an increase in unrestricted state aid.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS**

The General Fund comprises 48 percent of the total fund balance. Almost the entire \$29.5 million of the General Fund’s fund balance is unassigned.

The General Fund is the principal operating fund of the District. The increase in fund balance of \$3.2 million to \$29.5 million as of fiscal year end was a result of increased unrestricted state aid. General Fund revenues increased \$6.8 million as a result of increased unrestricted state aid. General Fund expenditures increased \$8.8 million as a result of increased costs related to student transportation services and the return of other District programs post COVID-19 pandemic.

The Other Federal Projects fund balance decreased \$1.4 million to a deficit fund balance of \$4.6 million at fiscal year end due to utilization of ESSER – COVID grant funding awarded during the fiscal year. Other Federal Projects fund revenues and expenditures increased \$1.3 million primarily related to ESSER funding.

The Bond Building Fund’s fund balance decreased \$5.1 million to \$8.7 million at fiscal year end due to utilization of fund balance for capital projects. Bond Building Fund revenues decreased \$1,477 and expenditures decreased \$1.9 million due to fewer capital projects.

**Proprietary funds.** Net position of the Internal Service Funds at the end of the fiscal year amounted to \$604,953. The decrease of \$36,388 from the prior fiscal year was primarily due to the utilization of net position.

**BUDGETARY HIGHLIGHTS**

Over the course of the year, the District revised the General Fund annual expenditure budget primarily due to increased enrollment. The difference between the original budget and the final amended budget was a \$13.1 million increase, or 15 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 \$7.5 million in expenses was a result of decreased costs related to salaries and benefits covered by federal monies received related to COVID-19 grants.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** At year end, the District had invested \$354.3 million in capital assets, including school buildings, athletic facilities, buses and other vehicles, computers, and other equipment. This amount represents a net increase prior to depreciation of \$2.0 million from the prior fiscal year, primarily due to various building improvements and purchases of new buses. Total depreciation expense for the current fiscal year was \$11.0 million.

The following schedule presents a summary of capital asset balances for the fiscal years ended June 30, 2022 and June 30, 2021.

	As of June 30, 2022	As of June 30, 2021
Capital assets - non-depreciable	\$ 15,510,261	\$ 18,481,786
Capital assets - depreciable, net	207,603,777	208,270,176
Total	\$ 223,114,038	\$ 226,751,962

The estimated cost to complete current construction projects is \$2.2 million.

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

**Debt Administration.** At year end, the District had \$75.0 million in long-term debt outstanding, \$9.0 million due within one year. Long-term debt decreased by \$10.4 million.

The District's general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds (up to 30 percent of the total net full cash assessed valuation) and the statutory debt limit on Class B bonds (the greater of 20 percent of the net full cash assessed valuation or \$1,500 per student). The current total debt limitation for the District is \$579.7 million and the Class B debt limit is \$386.4 million, which are more than the District's total outstanding general obligation and Class B debt, respectively. Additional information on the District's long-term debt can be found in Notes 8 and 9.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
YEAR ENDED JUNE 30, 2022**

**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 2022-23 budget. Among them:

- District student population (estimated 11,794).
- Employee salaries.

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

Budgeted expenditures in the General Fund increased six percent to \$105.9 million in fiscal year 2022-23. Increases in the enrollment are the primary reason for the increase. State aid and property taxes are expected to be the primary funding sources. No new programs were added to the 2022-23 budget.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

## **BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Governmental Activities
<b><u>ASSETS</u></b>	
Current assets:	
Cash and investments	\$ 58,359,447
Property taxes receivable	4,671,923
Accounts receivable	208,819
Due from governmental entities	18,256,403
Deposit held by others	100,000
Inventory	58,041
Leases receivable	771,692
Total current assets	82,426,325
Noncurrent assets:	
Capital assets not being depreciated	15,510,261
Capital assets, net of accumulated depreciation	207,603,777
Total noncurrent assets	223,114,038
<b>Total assets</b>	<b>305,540,363</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Deferred charge on refunding	821,864
Pension plan items	21,774,832
<b>Total deferred outflows of resources</b>	<b>22,596,696</b>
<b><u>LIABILITIES</u></b>	
Current liabilities:	
Accounts payable	6,680,752
Accrued payroll and employee benefits	2,659,034
Compensated absences payable	1,807,259
Unearned revenues	123,260
Bonds payable	9,025,000
Total current liabilities	20,295,305
Noncurrent liabilities:	
Non-current portion of long-term obligations	152,934,665
Total noncurrent liabilities	152,934,665
<b>Total liabilities</b>	<b>173,229,970</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	
Deferred charge on refunding	358,522
Pension plan items	28,721,626
Leases	761,128
<b>Total deferred inflows of resources</b>	<b>29,841,276</b>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	157,206,872
Restricted for:	
Instruction	14,128,522
Food service	3,073,000
Non-instructional purposes	1,051,414
Debt service	7,414,992
Capital outlay	4,477,396
Unrestricted	(62,286,383)
<b>Total net position</b>	<b>\$ 125,065,813</b>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2022**

<b>Functions/Programs</b>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
Instruction	\$ 81,605,651	\$ 4,282,567	\$ 14,422,327	\$ 3,807,977	\$ (59,092,780)
Support services - students and staff	18,833,498	855,249	6,113,022		(11,865,227)
Support services - administration	12,951,302	141,940	25,307		(12,784,055)
Operation and maintenance of plant services	17,445,219	375,499	159,939	4,574,400	(12,335,381)
Student transportation services	9,351,307		351,572		(8,999,735)
Operation of non-instructional services	7,596,464	2,313,106	7,556,480		2,273,122
Interest on long-term debt	2,365,991				(2,365,991)
<b>Total governmental activities</b>	<u>\$ 150,149,432</u>	<u>\$ 7,968,361</u>	<u>\$ 28,628,647</u>	<u>\$ 8,382,377</u>	<u>(105,170,047)</u>

**General revenues:**

Taxes:

Property taxes, levied for general purposes 62,074,813

Property taxes, levied for debt service 13,688,620

Investment income 148,545

Unrestricted county aid 1,432,542

Unrestricted state aid 40,343,873

Unrestricted federal aid 1,307,152

**Total general revenues** 118,995,545

**Changes in net position** 13,825,498

**Net position, beginning of year** 111,240,315

**Net position, end of year** \$ 125,065,813

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

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**FUND FINANCIAL STATEMENTS**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**

	General	Other Federal Projects	Bond Building
<b><u>ASSETS</u></b>			
Cash and investments	\$ 19,102,055	\$	\$ 9,844,530
Property taxes receivable	3,836,444		
Accounts receivable		46,000	
Due from governmental entities	6,736,576	8,088,970	
Due from other funds	7,237,389		
Deposit held by others			
Inventory	58,041		
Leases receivable	771,692		
<b>Total assets</b>	<b>\$ 37,742,197</b>	<b>\$ 8,134,970</b>	<b>\$ 9,844,530</b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 1,886,396	\$ 1,380,267	\$ 1,184,924
Due to other funds		6,331,251	
Accrued payroll and employee benefits	2,039,441	394,348	
Unearned revenues			
<b>Total liabilities</b>	<b>3,925,837</b>	<b>8,105,866</b>	<b>1,184,924</b>
Deferred inflows of resources:			
Unavailable revenues - property taxes	3,513,852		
Unavailable revenues - intergovernmental		4,670,789	
Leases	761,128		
<b>Total deferred inflows of resources</b>	<b>4,274,980</b>	<b>4,670,789</b>	
Fund balances (deficits):			
Nonspendable	58,041		
Restricted			8,659,606
Unassigned	29,483,339	(4,641,685)	
<b>Total fund balances</b>	<b>29,541,380</b>	<b>(4,641,685)</b>	<b>8,659,606</b>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	 <b>\$ 37,742,197</b>	 <b>\$ 8,134,970</b>	 <b>\$ 9,844,530</b>

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

Non-Major Governmental Funds	Total Governmental Funds
\$ 28,955,747	\$ 57,902,332
835,479	4,671,923
162,819	208,819
3,430,857	18,256,403
	7,237,389
100,000	100,000
	58,041
	771,692
<u>\$ 33,484,902</u>	<u>\$ 89,206,599</u>

\$ 2,229,165	\$ 6,680,752
906,138	7,237,389
225,245	2,659,034
123,260	123,260
<u>3,483,808</u>	<u>16,700,435</u>

766,478	4,280,330
914,519	5,585,308
	761,128
<u>1,680,997</u>	<u>10,626,766</u>

	58,041
29,349,742	38,009,348
(1,029,645)	23,812,009
<u>28,320,097</u>	<u>61,879,398</u>

<u>\$ 33,484,902</u>	<u>\$ 89,206,599</u>
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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

**Total governmental fund balances** **\$ 61,879,398**

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	\$ 354,114,248	
Less accumulated depreciation	<u>(131,148,048)</u>	222,966,200

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

Property taxes	4,280,330	
Intergovernmental	<u>5,585,308</u>	9,865,638

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. 463,342

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	21,774,832	
Deferred inflows of resources related to pensions	<u>(28,721,626)</u>	(6,946,794)

The Internal Service Funds are used by management to charge the cost of the print shop and technology goods and services to the individual funds. The assets and liabilities of the Internal Service Funds are included in the Statement of Net Position. 604,953

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

Compensated absences payable	(2,760,753)	
Net pension liability	(85,976,057)	
Bonds payable	<u>(75,030,114)</u>	<u>(163,766,924)</u>

**Net position of governmental activities** **\$ 125,065,813**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	General	Other Federal Projects	Bond Building
<b>Revenues:</b>			
Other local	\$ 5,213,881	\$ 241,000	\$ 17,219
Property taxes	62,343,336		
State aid and grants	27,863,651		
Federal aid, grants and reimbursements	1,307,152	11,046,039	
<b>Total revenues</b>	96,728,020	11,287,039	17,219
<b>Expenditures:</b>			
Current -			
Instruction	47,544,385	5,845,781	
Support services - students and staff	12,296,683	2,761,626	
Support services - administration	10,780,644	288,249	
Operation and maintenance of plant services	16,556,864	213,576	
Student transportation services	7,036,831	96,971	
Operation of non-instructional services	574,400	319,715	
Capital outlay	173,295	3,172,399	5,121,068
Debt service -			
Principal retirement			
Interest and fiscal charges			
<b>Total expenditures</b>	94,963,102	12,698,317	5,121,068
<b>Excess (deficiency) of revenues over expenditures</b>	1,764,918	(1,411,278)	(5,103,849)
<b>Other financing sources (uses):</b>			
Insurance recoveries	255,259		
Transfers in	1,200,837		
Transfers out		(33,822)	(17,219)
<b>Total other financing sources (uses)</b>	1,456,096	(33,822)	(17,219)
<b>Changes in fund balances</b>	3,221,014	(1,445,100)	(5,121,068)
<b>Fund balances (deficits), beginning of year, as restated</b>	26,335,646	(3,196,585)	13,780,674
Increase (decrease) in reserve for inventory	(15,280)		
<b>Fund balances (deficits), end of year</b>	\$ 29,541,380	\$ (4,641,685)	\$ 8,659,606

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

Non-Major Governmental Funds	Total Governmental Funds
\$ 5,399,975	\$ 10,872,075
13,704,732	76,048,068
18,189,467	46,053,118
15,131,069	27,484,260
<u>52,425,243</u>	<u>160,457,521</u>
13,566,127	66,956,293
3,796,251	18,854,560
126,647	11,195,540
254,742	17,025,182
190,033	7,323,835
6,231,675	7,125,790
9,919,403	18,386,165
9,710,000	9,710,000
2,941,765	2,941,765
<u>46,736,643</u>	<u>159,519,130</u>
<u>5,688,600</u>	<u>938,391</u>
	255,259
17,219	1,218,056
<u>(1,167,015)</u>	<u>(1,218,056)</u>
<u>(1,149,796)</u>	<u>255,259</u>
<u>4,538,804</u>	<u>1,193,650</u>
23,781,293	60,701,028
	(15,280)
<u>\$ 28,320,097</u>	<u>\$ 61,879,398</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

**Changes in fund balances - total governmental funds** **\$ 1,193,650**

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 expense.

Expenditures for capitalized assets	\$ 11,866,794	
Less current year depreciation	<u>(10,986,984)</u>	879,810

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

Property taxes	(284,635)	
Intergovernmental	<u>3,544,956</u>	3,260,321

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. 9,710,000

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 contributions	9,273,735	
Pension expense	<u>(6,694,518)</u>	2,579,217

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.

Inventory	(15,280)	
Loss on disposal of assets	(4,513,480)	
Amortization of deferred bond items	575,774	
Compensated absences	<u>191,874</u>	(3,761,112)

The Internal Service Funds are used by management to charge the cost of the print shop and technology goods and services to the individual funds. The changes in net position of the Internal Service Funds are reported with governmental activities in the Statement of Activities. (36,388)

**Changes in net position in governmental activities** **\$ 13,825,498**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2022**

	Governmental Activities: Internal Service Funds
<b><u>ASSETS</u></b>	
Current assets:	
Cash and investments	\$ 457,115
Total current assets	457,115
Noncurrent assets:	
Capital assets, net of accumulated depreciation	147,838
Total noncurrent assets	147,838
<b>Total assets</b>	<b>604,953</b>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	147,838
Unrestricted	457,115
<b>Total net position</b>	<b>\$ 604,953</b>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Governmental Activities: Internal Service Funds
<b>Operating revenues:</b>	
Charges for services	\$ 358,525
<b>Total operating revenues</b>	<u>358,525</u>
<b>Operating expenses:</b>	
Cost of services	369,384
Depreciation	27,358
<b>Total operating expenses</b>	<u>396,742</u>
<b>Operating income (loss)</b>	<u>(38,217)</u>
<b>Nonoperating revenues (expenses):</b>	
Investment income	1,829
<b>Total nonoperating revenues (expenses)</b>	<u>1,829</u>
<b>Changes in net position</b>	<u>(36,388)</u>
<b>Total net position, beginning of year</b>	641,341
<b>Total net position, end of year</b>	<u>\$ 604,953</u>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2022**

	<u>Governmental Activities: Internal Service Funds</u>
<b><u>Increase/Decrease in Cash and Cash Equivalents</u></b>	
<b>Cash flows from operating activities:</b>	
Cash received for services	\$ 358,525
Cash payments to employees for services	(171,664)
Cash payments to suppliers for goods and services	<u>(201,243)</u>
<b>Net cash provided by/used for operating activities</b>	<u>(14,382)</u>
<b>Cash flows from investing activities:</b>	
Investment income	<u>1,829</u>
<b>Net cash provided by investing activities</b>	<u>1,829</u>
<b>Cash flows from capital and related financing activities:</b>	
Acquisition of capital assets	<u>(38,489)</u>
<b>Net cash used for capital and related financing activities</b>	<u>(38,489)</u>
<b>Net increase/decrease in cash and cash equivalents</b>	<u>(51,042)</u>
<b>Cash and cash equivalents, beginning of year</b>	<u>508,157</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 457,115</u></u>
<b><u>Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities</u></b>	
<b>Operating income/loss</b>	\$ (38,217)
Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities:	
Depreciation expense	27,358
Loss on disposal of capital assets	15,385
Changes in assets and liabilities:	
Decrease in accounts payable	<u>(18,908)</u>
<b>Total adjustments</b>	<u>23,835</u>
<b>Net cash provided by/used for operating activities</b>	<u><u>\$ (14,382)</u></u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

During the year ended June 30, 2022, the District implemented the provisions of GASB Statement No. 87, *Leases*. This Statement increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. The statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Beginning balances of leases receivable and deferred inflows of resources reported in governmental funds have been restated by \$812,760.

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.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**B. Government-Wide and Fund Financial Statements**

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

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

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

The District reports the following major governmental funds:

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Additionally, the District reports the following fund type:

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

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

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

**D. Cash and Investments**

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 and in nonoperating revenues in the proprietary fund financial statements.

**F. Receivables and Payable**

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**I. Prepaid Items**

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

**J. Capital Assets**

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**K. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net 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.

**L. Compensated Absences**

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

**M. Pensions**

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**N. Long-term Obligations**

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

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

**O. Interfund Activity**

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

**P. Net Position Flow Assumption**

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

**Q. Estimates**

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2 – FUND BALANCE CLASSIFICATIONS**

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

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

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

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

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 2 – FUND BALANCE CLASSIFICATIONS**

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

	<u>General Fund</u>	<u>Other Federal Projects Fund</u>	<u>Bond Building Fund</u>	<u>Non-Major Governmental Funds</u>
Fund Balances:				
Nonspendable:				
Inventory	\$ 58,041	\$	\$	\$
Restricted:				
Debt service				6,691,245
Capital projects				4,434,665
Bond building projects			8,659,606	
Voter approved initiatives				9,032,521
Federal and state projects				660,708
Food service				3,073,000
Civic center				742,570
Community school				219,878
Extracurricular activities				1,658,107
Gifts and donations				2,009,611
Student activities				670,487
Other purposes				156,950
Unassigned	<u>29,483,339</u>	<u>(4,641,685)</u>		<u>(1,029,645)</u>
Total fund balances	<u>\$ 29,541,380</u>	<u>\$ (4,641,685)</u>	<u>\$ 8,659,606</u>	<u>\$ 28,320,097</u>

**NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

	<u>Deficit</u>
Major Fund:	
Other Federal Projects	\$ (4,641,685)
Non-Major Governmental Funds:	
Title I Grants	(232,392)
Professional Development and Technology Grants	(33,636)
Title IV Grants	(11,865)
Limited English and Immigrant Students	(4,882)
Special Education Grants	(527,934)
Johnson O'Malley	(485)
Vocational Education	(16,569)
Other State Projects	(86,756)
Career Technical Education	(115,126)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The deficits arose because of operations during the year and because of pending grant reimbursements. Additional revenues received in fiscal year 2022-23 are expected to eliminate the deficits.

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

**NOTE 4 – CASH AND INVESTMENTS**

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of bank failure the District’s deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. At year end, the carrying amount of the District’s deposits was \$9.1 million and the bank balance was \$13.5 million. At year end, \$8.6 million of the District’s deposits were covered by collateral held by the pledging financial institution’s trust department or agent but not in the District’s name.

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

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 4 – CASH AND INVESTMENTS**

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

	<u>Average Maturities</u>	<u>Fair Value</u>
County Treasurer’s investment pool	166 days	\$ 37,905,074
State Treasurer’s investment pool 7	33 days	11,385,092
Total		<u>\$ 49,290,166</u>

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

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

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

**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:

	<u>General Fund</u>	<u>Other Federal Projects Fund</u>	<u>Non-Major Governmental Funds</u>
Due from other governmental entities:			
Due from federal government	\$ 136,949	\$ 8,088,970	\$ 1,475,134
Due from state government	6,487,868		1,948,399
Due from county government	111,759		7,324
Net due from governmental entities	<u>\$ 6,736,576</u>	<u>\$ 8,088,970</u>	<u>\$ 3,430,857</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 – LEASES RECEIVABLE**

The District leases land and property under the provisions of contracts classified as leases. The related receivables under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Lease revenue of \$51,632 and interest revenue of \$1,816 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:		
	2023	\$ 44,249
	2024	44,919
	2025	45,611
	2026	46,322
	2027	49,792
	2028-32	240,390
	2033-37	159,458
	2038-42	158,473
Total		<u>\$ 789,214</u>

**NOTE 7 – CAPITAL ASSETS**

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

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 12,166,997	\$	\$	\$ 12,166,997
Construction in progress	6,314,789	3,124,556	6,096,081	3,343,264
Total capital assets, not being depreciated	<u>18,481,786</u>	<u>3,124,556</u>	<u>6,096,081</u>	<u>15,510,261</u>
Capital assets, being depreciated:				
Land improvements	29,526,185	188,595	99,557	29,615,223
Buildings and improvements	267,133,391	11,315,091	8,712,629	269,735,853
Vehicles, furniture and equipment	37,178,381	3,373,122	1,089,950	39,461,553
Total capital assets being depreciated	<u>333,837,957</u>	<u>14,876,808</u>	<u>9,902,136</u>	<u>338,812,629</u>
Less accumulated depreciation for:				
Land improvements	(18,247,659)	(487,583)	(99,557)	(18,635,685)
Buildings and improvements	(90,643,006)	(9,528,308)	(4,183,764)	(95,987,550)
Vehicles, furniture and equipment	(16,677,116)	(998,451)	(1,089,950)	(16,585,617)
Total accumulated depreciation	<u>(125,567,781)</u>	<u>(11,014,342)</u>	<u>(5,373,271)</u>	<u>(131,208,852)</u>
Total capital assets, being depreciated, net	<u>208,270,176</u>	<u>3,862,466</u>	<u>4,528,865</u>	<u>207,603,777</u>
Governmental activities capital assets, net	<u>\$ 226,751,962</u>	<u>\$ 6,987,022</u>	<u>\$ 10,624,946</u>	<u>\$ 223,114,038</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 7 – CAPITAL ASSETS**

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 8,680,559
Support services – students and staff	215,352
Support services – administration	720,718
Operation and maintenance of plant services	196,511
Student transportation services	892,005
Operation of non-instructional services	309,197
Total depreciation expense – governmental activities	<u>\$11,014,342</u>

**Construction Commitments** – At year end, the District had contractual commitments related to various capital projects related to building and improvement projects. At year end, the District had spent \$3.3 million on the projects and had estimated remaining contractual commitments of \$2.2 million. These projects are being funded by the Arizona School Facilities Board and bond proceeds.

**NOTE 8 – GENERAL OBLIGATION BONDS PAYABLE**

Bonds payable at year end consisted of the following outstanding general obligation bonds. Of the total amount originally authorized, \$12.6 million remained unissued. The bonds are both callable and noncallable with interest payable semiannually. Property taxes from the Debt Service Fund are used to pay bonded debt. The District’s legal debt limit is \$579.7 million and the available margin is \$506.7 million.

<u>Purpose</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Remaining Maturities</u>	<u>Outstanding Principal June 30, 2022</u>	<u>Due Within One Year</u>
<b>Governmental activities:</b>					
General obligation bonds:					
School Improvement Bonds,					
Project of 2007, Series D	\$ 41,000,000	4.25-5.00%	7/1/23-27	\$ 14,300,000	\$ 2,575,000
School Improvement Bonds,					
Project of 2016, Series A	14,300,000	3.50-5.00%	7/1/29-36	4,670,000	
Refunding Bonds, Series 2017	27,290,000	5.00%	7/1/23-27	19,025,000	3,155,000
School Improvement Bonds,					
Project of 2016, Series B	13,370,000	4.00-5.00%	7/1/29-37	9,410,000	
Private placement general obligation bonds:					
School Improvement Bonds,					
Project of 2016, Series C	14,500,000	2.32%	7/1/23-36	11,200,000	600,000
Refunding Bonds, Series 2021	15,440,000	1.08%	7/1/23-27	12,195,000	2,695,000
Total				<u>\$ 70,800,000</u>	<u>\$ 9,025,000</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 8 – GENERAL OBLIGATION BONDS PAYABLE**

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

Year ending June 30:	Governmental Activities			
	General Obligation Bonds		Private Placement General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 5,730,000	\$ 2,241,752	\$ 3,295,000	\$ 391,434
2024	6,180,000	1,955,252	2,565,000	348,414
2025	6,815,000	1,646,252	2,265,000	320,712
2026	7,030,000	1,305,502	2,415,000	296,250
2027	7,570,000	954,002	2,255,000	270,168
2028-32	5,345,000	2,574,880	6,500,000	897,453
2033-37	8,735,000	1,010,214	4,100,000	234,219
Total	<u>\$ 47,405,000</u>	<u>\$ 11,687,854</u>	<u>\$ 23,395,000</u>	<u>\$ 2,758,650</u>

**NOTE 9 – CHANGES IN LONG-TERM LIABILITIES**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 52,645,000	\$	\$ 5,240,000	\$ 47,405,000	\$ 5,730,000
Private placement general obligation bonds	27,865,000		4,470,000	23,395,000	3,295,000
Premium	4,907,207		677,093	4,230,114	
Total bonds payable	<u>85,417,207</u>		<u>10,387,093</u>	<u>75,030,114</u>	<u>9,025,000</u>
Net pension liability	115,366,901		29,390,844	85,976,057	
Compensated absences payable	2,952,627	1,880,604	2,072,478	2,760,753	1,807,259
Governmental activity long-term liabilities	<u>\$ 203,736,735</u>	<u>\$ 1,880,604</u>	<u>\$ 41,850,415</u>	<u>\$ 163,766,924</u>	<u>\$10,832,259</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 10 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

At year end, interfund balances were as follows:

**Due to/from other funds** – At year end, the Other Federal Projects Fund and several non-major governmental funds had negative cash balances of \$6.3 million and \$906,138, respectively, in the Treasurer’s pooled cash accounts. Negative cash on deposit with the County Treasurer was reduced by interfund borrowing with the General Fund. All interfund balances are expected to be paid within one year.

**Interfund transfers** – Transfers between funds were used to (1) move investment income of \$17,219 earned in the Bond Building Fund that is required by statute to be expended in the Debt Service Fund, a non-major governmental fund, and (2) to move federal grant funds of \$1.2 million restricted for indirect costs.

**NOTE 11 – CONTINGENT LIABILITIES**

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 12 – PRIOR PERIOD ADJUSTMENT**

The July 1, 2021, fund balance of the General and Other Federal Projects Funds do not agree to the prior year financial statements due to a reclassification of expenditures.

	Governmental Activities	
	General Fund	Other Federal Projects Fund
Fund balance, June 30, 2021, as previously reported	\$ 24,670,801	\$ (1,531,740)
Reclassification of expenditures	1,664,845	(1,664,845)
Fund balance, July 1, 2021, as restated	\$ 26,335,646	\$ (3,196,585)

**NOTE 13 – RISK MANAGEMENT**

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

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 13 – RISK MANAGEMENT**

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

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

**NOTE 14 – PENSIONS**

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – PENSIONS**

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

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 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 12.41 percent (12.22 percent for retirement and 0.19 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 12.41 percent (12.01 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.19 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, 2022 were \$9.3 million.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – PENSIONS**

Employers are also required to pay an Alternate Contribution Rate (ACR), for retired members who return to work in positions that would typically be filled by an employee who contributes to ASRS. The District was required by statute to contribute at the actuarially determined rate of 10.22 percent (10.13 for retirement and 0.09 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, 2021. 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, 2020, to the measurement date of June 30, 2021. 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, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7-7.2 percent to 2.9-8.4 percent.

At June 30, 2022, the District reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2021, the District’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2020 was:

Net Liability	District % Proportion	Increase (Decrease)
\$ 85,976,057	0.654	(0.012)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – PENSIONS**

**Pension Expense and Deferred Outflows/Inflows of Resources.** The District has deferred outflows and inflows of resources related to the net pension liability. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The District’s pension expense for the year ended June 30, 2022 was \$6.7 million.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,310,626	\$
Changes of assumptions or other inputs	11,190,471	
Net difference between projected and actual earnings on pension investments		27,240,239
Changes in proportion and differences between contributions and proportionate share of contributions		1,481,387
Contributions subsequent to the measurement date	9,273,735	
Total	\$ 21,774,832	\$ 28,721,626

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, 2023. 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:		
2023	\$	(579,901)
2024		(248,360)
2025		(6,005,077)
2026		(9,387,191)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – PENSIONS**

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

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Inflation	2.3%
Projected salary increases	2.9-8.4%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

The actuarial assumptions used in the June 30, 2020 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Equity	50%	4.90%
Credit	20	5.20
Interest rate sensitive bonds	10	0.70
Real estate	20	5.70
Total	<u>100%</u>	

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 14 – PENSIONS**

**Discount Rate.** The discount rate used to measure the total pension liability was 7.0 percent. The discount rate was lowered in the roll forward for the year June 30, 2021 from 7.5 percent, which was used for the actuarial assumptions at the valuation date. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.0%	7.0%	8.0%
Net liability	\$ 135,233,136	\$ 85,976,057	\$ 44,909,281

**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).

**REQUIRED SUPPLEMENTARY INFORMATION**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL**  
**YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Non-GAAP Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other local	\$	\$	\$ 3,443,040	\$ 3,443,040
Property taxes			62,343,336	62,343,336
State aid and grants			27,863,651	27,863,651
<b>Total revenues</b>			<u>93,650,027</u>	<u>93,650,027</u>
<b>Expenditures:</b>				
Current -				
Instruction	41,312,068	50,234,405	45,569,918	4,664,487
Support services - students and staff	13,303,962	12,700,941	12,171,748	529,193
Support services - administration	11,571,045	11,797,250	11,511,736	285,514
Operation and maintenance of plant services	15,500,504	17,796,293	15,679,168	2,117,125
Student transportation services	4,872,504	6,877,869	6,954,498	(76,629)
Operation of non-instructional services	271,593	512,417	525,191	(12,774)
<b>Total expenditures</b>	<u>86,831,676</u>	<u>99,919,175</u>	<u>92,412,259</u>	<u>7,506,916</u>
<b>Changes in fund balances</b>	<u>(86,831,676)</u>	<u>(99,919,175)</u>	<u>1,237,768</u>	<u>101,156,943</u>
<b>Fund balances, beginning of year, as restated</b>			13,071,970	13,071,970
Increase (decrease) in reserve for prepaid items			1,285,637	1,285,637
Increase (decrease) in reserve for inventory			(15,280)	(15,280)
<b>Fund balances (deficits), end of year</b>	<u>\$ (86,831,676)</u>	<u>\$ (99,919,175)</u>	<u>\$ 15,580,095</u>	<u>\$ 115,499,270</u>

See accompanying notes to this schedule.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**OTHER FEDERAL PROJECTS**  
**YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other local	\$	\$	\$ 241,000	\$ 241,000
Federal aid, grants and reimbursements			11,046,039	11,046,039
<b>Total revenues</b>			<u>11,287,039</u>	<u>11,287,039</u>
<b>Expenditures:</b>				
Current -				
Instruction	33,503,873	47,276,421	5,845,781	41,430,640
Support services - students and staff			2,761,626	(2,761,626)
Support services - administration			288,249	(288,249)
Operation and maintenance of plant services			213,576	(213,576)
Student transportation services			96,971	(96,971)
Operation of non-instructional services			319,715	(319,715)
Capital outlay			3,172,399	(3,172,399)
<b>Total expenditures</b>	<u>33,503,873</u>	<u>47,276,421</u>	<u>12,698,317</u>	<u>34,578,104</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(33,503,873)</u>	<u>(47,276,421)</u>	<u>(1,411,278)</u>	<u>45,865,143</u>
<b>Other financing sources (uses):</b>				
Transfers out			(33,822)	(33,822)
<b>Total other financing sources (uses)</b>			<u>(33,822)</u>	<u>(33,822)</u>
<b>Changes in fund balances</b>	<u>(33,503,873)</u>	<u>(47,276,421)</u>	<u>(1,445,100)</u>	<u>45,831,321</u>
<b>Fund balances (deficits), beginning of year, as restated</b>			(3,196,585)	(3,196,585)
<b>Fund balances (deficits), end of year</b>	<u>\$ (33,503,873)</u>	<u>\$ (47,276,421)</u>	<u>\$ (4,641,685)</u>	<u>\$ 42,634,736</u>

See accompanying notes to this schedule.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**ARIZONA STATE RETIREMENT SYSTEM**  
**LAST EIGHT FISCAL YEARS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Measurement date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
District's proportion of the net pension (assets) liability	0.65%	0.67%	0.67%	0.68%
District's proportionate share of the net pension (assets) liability	\$ 85,976,057	\$ 115,366,901	\$ 97,812,921	\$ 94,402,334
District's covered payroll	\$ 73,461,888	\$ 72,636,314	\$ 68,703,694	\$ 67,324,422
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	117.03%	158.83%	142.37%	140.22%
Plan fiduciary net position as a percentage of the total pension liability	78.58%	69.33%	73.24%	73.40%

**SCHEDULE OF PENSION CONTRIBUTIONS**  
**ARIZONA STATE RETIREMENT SYSTEM**  
**LAST EIGHT FISCAL YEARS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 9,273,735	\$ 8,558,310	\$ 8,316,858	\$ 7,681,073
Contributions in relation to the actuarially determined contribution	<u>9,273,735</u>	<u>8,558,310</u>	<u>8,316,858</u>	<u>7,681,073</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 77,216,778	\$ 73,461,888	\$ 72,636,314	\$ 68,703,694
Contributions as a percentage of covered payroll	12.01%	11.65%	11.45%	11.18%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

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See accompanying notes to this schedule.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
0.69%	0.69%	0.73%	0.75%
\$ 107,387,293	\$ 111,732,876	\$ 113,705,493	\$ 110,471,045
\$ 67,330,519	\$ 64,789,198	\$ 67,115,060	\$ 67,168,533
159.49%	172.46%	169.42%	164.47%
69.92%	67.06%	68.35%	69.49%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 7,338,362	\$ 7,258,230	\$ 7,029,628	\$ 7,308,830
<u>7,338,362</u>	<u>7,258,230</u>	<u>7,029,628</u>	<u>7,308,830</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 67,324,422	\$ 67,330,519	\$ 64,789,198	\$ 67,115,060
10.90%	10.78%	10.85%	10.89%

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

**NOTE 1 – BUDGETARY BASIS OF ACCOUNTING**

The District budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, except for the following items.

- Certain activities reported in the General Fund are budgeted in separate funds in accordance with Arizona Revised Statutes.
- Prepaid items are budgeted in the year prepaid.
- Employee insurance expenditures are budgeted in the year the employee insurance account is funded.

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

	<u>Total Expenditures</u>	<u>Fund Balances End of Year</u>
Statement of Revenues, Expenditures and Changes in		
Fund Balances – Governmental Funds	\$94,963,102	\$29,541,380
Activity budgeted as special revenue funds	(2,522,963)	(7,204,338)
Activity budgeted as capital projects funds		(4,297)
Current-year prepaid items	1,285,637	
Prior-year prepaid items	(2,066,730)	
Employee insurance account	<u>753,213</u>	<u>(6,752,650)</u>
Schedule of Revenues, Expenditures and Changes in Fund		
Balances – Budget and Actual – General Fund	<u>\$92,412,259</u>	<u>\$15,580,095</u>

**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, 2020, 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 total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7-7.2 percent to 2.9-8.4 percent.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS  
AND SCHEDULES**

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**GOVERNMENTAL FUNDS**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING BALANCE SHEET - ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**JUNE 30, 2022**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 17,874,886	\$ 6,622,294	\$ 4,458,567
Property taxes receivable		792,698	42,781
Accounts receivable	162,819		
Due from governmental entities	1,829,014		1,601,843
Deposit held by others	100,000		
<b>Total assets</b>	<u>\$ 19,966,719</u>	<u>\$ 7,414,992</u>	<u>\$ 6,103,191</u>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES</u></b>			
<b><u>AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 603,370	\$	\$ 1,625,795
Due to other funds	906,138		
Accrued payroll and employee benefits	225,245		
Unearned revenues	123,260		
<b>Total liabilities</b>	<u>1,858,013</u>		<u>1,625,795</u>
Deferred inflows of resources:			
Unavailable revenues - property taxes		723,747	42,731
Unavailable revenues - intergovernmental	914,519		
<b>Total deferred inflows of resources</b>	<u>914,519</u>	<u>723,747</u>	<u>42,731</u>
Fund balances (deficits):			
Restricted	18,223,832	6,691,245	4,434,665
Unassigned	(1,029,645)		
<b>Total fund balances</b>	<u>17,194,187</u>	<u>6,691,245</u>	<u>4,434,665</u>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	 <u>\$ 19,966,719</u>	 <u>\$ 7,414,992</u>	 <u>\$ 6,103,191</u>

Total Non-Major  
Governmental  
Funds

\$ 28,955,747  
835,479  
162,819  
3,430,857  
100,000  
\$ 33,484,902

\$ 2,229,165  
906,138  
225,245  
123,260  
3,483,808

766,478  
914,519  
1,680,997

29,349,742  
(1,029,645)  
28,320,097

\$ 33,484,902

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**  
**YEAR ENDED JUNE 30, 2022**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b>Revenues:</b>			
Other local	\$ 5,008,233	\$ 190,013	\$ 201,729
Property taxes		13,704,419	313
State aid and grants	11,854,742		6,334,725
Federal aid, grants and reimbursements	15,131,069		
<b>Total revenues</b>	<u>31,994,044</u>	<u>13,894,432</u>	<u>6,536,767</u>
<b>Expenditures:</b>			
Current -			
Instruction	13,566,127		
Support services - students and staff	3,796,251		
Support services - administration	126,647		
Operation and maintenance of plant services	254,742		
Student transportation services	190,033		
Operation of non-instructional services	6,231,675		
Capital outlay	1,411,701		8,507,702
Debt service -			
Principal retirement		9,710,000	
Interest and fiscal charges		2,941,765	
<b>Total expenditures</b>	<u>25,577,176</u>	<u>12,651,765</u>	<u>8,507,702</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>6,416,868</u>	<u>1,242,667</u>	<u>(1,970,935)</u>
<b>Other financing sources (uses):</b>			
Transfers in		17,219	
Transfers out	(1,167,015)		
<b>Total other financing sources (uses)</b>	<u>(1,167,015)</u>	<u>17,219</u>	
<b>Changes in fund balances</b>	<u>5,249,853</u>	<u>1,259,886</u>	<u>(1,970,935)</u>
<b>Fund balances, beginning of year</b>	11,944,334	5,431,359	6,405,600
<b>Fund balances, end of year</b>	<u>\$ 17,194,187</u>	<u>\$ 6,691,245</u>	<u>\$ 4,434,665</u>

Total Non-Major  
Governmental  
Funds

\$ 5,399,975  
13,704,732  
18,189,467  
15,131,069  
52,425,243

13,566,127  
3,796,251  
126,647  
254,742  
190,033  
6,231,675  
9,919,403  
  
9,710,000  
2,941,765  
46,736,643  
  
5,688,600

17,219  
(1,167,015)  
(1,149,796)  
  
4,538,804  
  
23,781,293  
  
\$ 28,320,097

## SPECIAL REVENUE FUNDS

**Classroom Site** - to account for the financial activity for the portion of state sales tax collections and permanent state school fund earnings as approved by the voters in 2000.

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

**Title I Grants** - to account for financial assistance received for the purpose of improving the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards.

**Professional Development and Technology Grants** - to account for financial assistance received to increase student academic achievement through improving teacher quality.

**Title IV Grants** - to account for financial assistance received for chemical abuse awareness programs and expanding projects that benefit educational and health needs of the communities.

**Limited English and Immigrant Students** - to account for financial assistance received for educational services and costs for limited English and immigrant children.

**Indian Education** - to account for financial assistance received for Indian education at preschool, elementary, secondary and adult levels.

**Special Education Grants** - to account for supplemental financial assistance received to provide a free, appropriate public education to disabled children.

**Johnson O'Malley** - to account for financial assistance received to meet the unique educational needs of eligible Indian children.

**Vocational Education** - to account for financial assistance received for preparation of individuals for employment or advancement in a career not requiring a baccalaureate or advanced degree.

**Medicaid Reimbursement** - to account for reimbursements related to specific health services provided to eligible students.

**E-Rate** - to account for financial assistance received for broadband internet and telecommunication costs.

**State Vocational Education** - to account for financial assistance received for the preparation of individuals for employment.

**College Credit Exam Incentives** - to account for financial assistance received for college credit exams.

## SPECIAL REVENUE FUNDS

**Results-based Funding** - to account for financial assistance received for academic performance results in accordance with A.R.S. §15-249.08.

**Other State Projects** - to account for financial assistance received for other State projects.

**School Plant** - to account for proceeds from the sale or lease of school property.

**Food Service** - to account for the financial activity of school activities that have as their purpose the preparation and serving of regular and incidental meals and snacks in connection with school functions.

**Civic Center** - to account for monies received from the rental of school facilities for civic activities.

**Community School** - to account for activity related to academic and skill development for all citizens.

**Auxiliary Operations** - to account for activity arising from bookstore, athletic, and miscellaneous District related operations.

**Extracurricular Activities Fees Tax Credit** - to account for activity related to monies collected in support of extracurricular activities to be taken as a tax credit by the tax payer in accordance with A.R.S. §43-1089.01.

**Gifts and Donations** - to account for activity related to gifts, donations, bequests and private grants made to the District.

**Career and Technical Education Projects** - to account for activity related to the production and subsequent sale of items produced in an instructional program by career and technical education pupils.

**Fingerprint** - to account for activity of fingerprinting employees as mandated by the State.

**Insurance Proceeds** - to account for the monies received from insurance claims.

**Textbooks** - to account for monies received from students to replace or repair lost or damaged textbooks.

**Litigation Recovery** - to account for monies received for and derived from litigation.

**Indirect Costs** - to account for monies received from federal projects for administrative costs.

## SPECIAL REVENUE FUNDS

**Insurance Refund** - to account for insurance premium payments that are refunded to the District.

**Career Technical Education** - to account for monies received from Career Technical Education Districts for vocational education programs.

**Arizona Industry Credentials Incentive** - to account for incentive monies for career technical education courses or programs that provide a certification, credential, or license.

**Student Activities** - to account for monies raised by students to finance student clubs and organizations.

**Intergovernmental Agreements** - to account for the financial activities relating to agreements with other governments not required to be accounted for elsewhere.

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022**

	Classroom Site	Instructional Improvement	Title I Grants
<b><u>ASSETS</u></b>			
Cash and investments	\$ 8,680,396	\$ 134,134	\$
Accounts receivable			
Due from governmental entities		230,979	530,261
Deposit held by others			
<b>Total assets</b>	<b>\$ 8,680,396</b>	<b>\$ 365,113</b>	<b>\$ 530,261</b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$	\$	\$ 306,697
Due to other funds			161,618
Accrued payroll and employee benefits		12,988	61,946
Unearned revenues			
<b>Total liabilities</b>	<b>\$</b>	<b>12,988</b>	<b>530,261</b>
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			232,392
Fund balances (deficits):			
Restricted	8,680,396	352,125	
Unassigned			(232,392)
<b>Total fund balances</b>	<b>8,680,396</b>	<b>352,125</b>	<b>(232,392)</b>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,680,396</b>	<b>\$ 365,113</b>	<b>\$ 530,261</b>

<u>Professional Development and Technology Grants</u>	<u>Title IV Grants</u>	<u>Limited English and Immigrant Students</u>	<u>Special Education Grants</u>	<u>Johnson O'Malley</u>	<u>Vocational Education</u>
\$	\$	\$	\$	\$	\$
120,898	56,489	67,790	527,934	3,586	104,299
<u>\$ 120,898</u>	<u>\$ 56,489</u>	<u>\$ 67,790</u>	<u>\$ 527,934</u>	<u>\$ 3,586</u>	<u>\$ 104,299</u>
\$ 37,910	\$ 40,783	\$ 45,381	\$ 13,834	\$	\$ 13,485
82,988	15,706	22,409	439,953	3,586	90,814
			74,147		
<u>120,898</u>	<u>56,489</u>	<u>67,790</u>	<u>527,934</u>	<u>3,586</u>	<u>104,299</u>
<u>33,636</u>	<u>11,865</u>	<u>4,882</u>	<u>527,934</u>	<u>485</u>	<u>16,569</u>
<u>(33,636)</u>	<u>(11,865)</u>	<u>(4,882)</u>	<u>(527,934)</u>	<u>(485)</u>	<u>(16,569)</u>
<u>(33,636)</u>	<u>(11,865)</u>	<u>(4,882)</u>	<u>(527,934)</u>	<u>(485)</u>	<u>(16,569)</u>
<u>\$ 120,898</u>	<u>\$ 56,489</u>	<u>\$ 67,790</u>	<u>\$ 527,934</u>	<u>\$ 3,586</u>	<u>\$ 104,299</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022**

	E-Rate	State Vocational Education	College Credit Exam Incentives
<b><u>ASSETS</u></b>			
Cash and investments	\$ 95,809	\$ 3	\$ 128,618
Accounts receivable			
Due from governmental entities			
Deposit held by others			
<b>Total assets</b>	<b>\$ 95,809</b>	<b>\$ 3</b>	<b>\$ 128,618</b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$	\$	\$
Due to other funds			
Accrued payroll and employee benefits			
Unearned revenues		3	
<b>Total liabilities</b>		<b>3</b>	
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			
Fund balances (deficits):			
Restricted	95,809		128,618
Unassigned			
<b>Total fund balances</b>	<b>95,809</b>		<b>128,618</b>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 95,809</b>	<b>\$ 3</b>	<b>\$ 128,618</b>

<u>Results-based Funding</u>	<u>Other State Projects</u>	<u>Food Service</u>	<u>Civic Center</u>	<u>Community School</u>	<u>Extracurricular Activities Fees Tax Credit</u>
\$ 436,281	\$ 35,675	\$ 2,967,531	\$ 710,203	\$ 262,508	\$ 1,658,107
	122,901	63,877	32,367	13,683	
		100,000			
<u>\$ 436,281</u>	<u>\$ 158,576</u>	<u>\$ 3,131,408</u>	<u>\$ 742,570</u>	<u>\$ 276,191</u>	<u>\$ 1,658,107</u>
\$	\$ 35,319	\$ 33,999	\$	\$ 43,352	\$
		24,409		12,961	
	<u>123,257</u>				
	<u>158,576</u>	<u>58,408</u>		<u>56,313</u>	
	<u>86,756</u>				
436,281		3,073,000	742,570	219,878	1,658,107
	<u>(86,756)</u>				
<u>436,281</u>	<u>(86,756)</u>	<u>3,073,000</u>	<u>742,570</u>	<u>219,878</u>	<u>1,658,107</u>
<u>\$ 436,281</u>	<u>\$ 158,576</u>	<u>\$ 3,131,408</u>	<u>\$ 742,570</u>	<u>\$ 276,191</u>	<u>\$ 1,658,107</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022**

	<u>Gifts and Donations</u>	<u>Fingerprint</u>	<u>Textbooks</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 1,964,154	\$ 1,031	\$ 67,984
Accounts receivable	73,133		
Due from governmental entities			
Deposit held by others			
<b>Total assets</b>	<u>\$ 2,037,287</u>	<u>\$ 1,031</u>	<u>\$ 67,984</u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 16,073	\$	\$
Due to other funds			
Accrued payroll and employee benefits	11,603		
Unearned revenues			
<b>Total liabilities</b>	<u>27,676</u>		
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			
Fund balances (deficits):			
Restricted	2,009,611	1,031	67,984
Unassigned			
<b>Total fund balances</b>	<u>2,009,611</u>	<u>1,031</u>	<u>67,984</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 2,037,287</u>	<u>\$ 1,031</u>	<u>\$ 67,984</u>

<u>Insurance Refund</u>	<u>Career Technical Education</u>	<u>Arizona Industry Credentials Incentive</u>	<u>Student Activities</u>	<u>Intergovernmental Agreements</u>	<u>Totals</u>
\$ 24,181	\$	\$ 6,884	\$ 670,487	\$ 37,784 36,752	\$ 17,874,886 162,819 1,829,014 100,000
<u>\$ 24,181</u>	<u>\$</u>	<u>\$ 6,884</u>	<u>\$ 670,487</u>	<u>\$ 74,536</u>	<u>\$ 19,966,719</u>
\$	\$ 16,537 82,180 16,409	\$ 6,884	\$	\$ 10,782	\$ 603,370 906,138 225,245 123,260
	<u>115,126</u>	<u>6,884</u>		<u>10,782</u>	<u>1,858,013</u>
					<u>914,519</u>
24,181	(115,126)		670,487	63,754	18,223,832 (1,029,645)
<u>24,181</u>	<u>(115,126)</u>		<u>670,487</u>	<u>63,754</u>	<u>17,194,187</u>
<u>\$ 24,181</u>	<u>\$</u>	<u>\$ 6,884</u>	<u>\$ 670,487</u>	<u>\$ 74,536</u>	<u>\$ 19,966,719</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Classroom Site	Instructional Improvement	Title I Grants
<b>Revenues:</b>			
Other local	\$ 20,704	\$ 269	\$
State aid and grants	10,040,369	679,528	
Federal aid, grants and reimbursements			3,760,591
<b>Total revenues</b>	<b>10,061,073</b>	<b>679,797</b>	<b>3,760,591</b>
<b>Expenditures:</b>			
Current -			
Instruction	5,991,597	161,525	1,963,737
Support services - students and staff	139,429	352,048	1,218,769
Support services - administration			13,407
Operation and maintenance of plant services			134
Student transportation services			5,273
Operation of non-instructional services			
Capital outlay			269,699
<b>Total expenditures</b>	<b>6,131,026</b>	<b>513,573</b>	<b>3,471,019</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,930,047</b>	<b>166,224</b>	<b>289,572</b>
<b>Other financing sources (uses):</b>			
Transfers out			(179,108)
<b>Total other financing sources (uses)</b>	<b></b>	<b></b>	<b>(179,108)</b>
<b>Changes in fund balances</b>	<b>3,930,047</b>	<b>166,224</b>	<b>110,464</b>
<b>Fund balances (deficits), beginning of year</b>	<b>4,750,349</b>	<b>185,901</b>	<b>(342,856)</b>
<b>Fund balances (deficits), end of year</b>	<b>\$ 8,680,396</b>	<b>\$ 352,125</b>	<b>\$ (232,392)</b>

<u>Professional Development and Technology Grants</u>	<u>Title IV Grants</u>	<u>Limited English and Immigrant Students</u>	<u>Indian Education</u>	<u>Special Education Grants</u>	<u>Johnson O'Malley</u>
\$	\$	\$	\$	\$	\$
<u>503,597</u>	<u>209,218</u>	<u>171,120</u>	<u>17,838</u>	<u>2,724,869</u>	<u>20,280</u>
<u>503,597</u>	<u>209,218</u>	<u>171,120</u>	<u>17,838</u>	<u>2,724,869</u>	<u>20,280</u>
497,424	120,356	111,381		3,080,904	14,026
5,808	9,547	43,894	17,004	56,913	1,288
					3,078
					65
<u>503,232</u>	<u>196,156</u>	<u>163,031</u>	<u>17,004</u>	<u>3,137,817</u>	<u>18,457</u>
<u>365</u>	<u>13,062</u>	<u>8,089</u>	<u>834</u>	<u>(412,948)</u>	<u>1,823</u>
<u>(29,721)</u>	<u>(11,336)</u>	<u>(7,927)</u>	<u>(568)</u>	<u>(114,986)</u>	<u>(856)</u>
<u>(29,721)</u>	<u>(11,336)</u>	<u>(7,927)</u>	<u>(568)</u>	<u>(114,986)</u>	<u>(856)</u>
<u>(29,356)</u>	<u>1,726</u>	<u>162</u>	<u>266</u>	<u>(527,934)</u>	<u>967</u>
<u>(4,280)</u>	<u>(13,591)</u>	<u>(5,044)</u>	<u>(266)</u>		<u>(1,452)</u>
<u>\$ (33,636)</u>	<u>\$ (11,865)</u>	<u>\$ (4,882)</u>	<u>\$</u>	<u>\$ (527,934)</u>	<u>\$ (485)</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Vocational Education	E-Rate	State Vocational Education
<b>Revenues:</b>			
Other local	\$	\$ 254	\$
State aid and grants			107,598
Federal aid, grants and reimbursements	411,034		
<b>Total revenues</b>	411,034	254	107,598
<b>Expenditures:</b>			
Current -			
Instruction	161,289		3,999
Support services - students and staff	104,460		102,625
Support services - administration	299		
Operation and maintenance of plant services	382	70,071	
Student transportation services	7,154		901
Operation of non-instructional services			
Capital outlay	144,491	174,124	
<b>Total expenditures</b>	418,075	244,195	107,525
<b>Excess (deficiency) of revenues over expenditures</b>	(7,041)	(243,941)	73
<b>Other financing sources (uses):</b>			
Transfers out	(9,528)		
<b>Total other financing sources (uses)</b>	(9,528)		
<b>Changes in fund balances</b>	(16,569)	(243,941)	73
<b>Fund balances (deficits), beginning of year</b>		339,750	(73)
<b>Fund balances (deficits), end of year</b>	\$ (16,569)	\$ 95,809	\$

<u>College Credit Exam Incentives</u>	<u>Results-based Funding</u>	<u>Other State Projects</u>	<u>Food Service</u>	<u>Civic Center</u>	<u>Community School</u>
\$ 98,354	\$ 341,832	\$ 587,061	\$ 344,899	\$ 475,541	\$ 363,862
<u>98,354</u>	<u>341,832</u>	<u>587,061</u>	<u>7,312,522</u>	<u>475,541</u>	<u>363,862</u>
			<u>7,657,421</u>		
46,942	248,999	78,919		100,226	634
	26,987	400,054		409	
		87,196	1,860	75,690	1,662
			3,963	67,830	
			5,479,599		306,798
		238	238,699	25,986	21,962
<u>46,942</u>	<u>275,986</u>	<u>566,407</u>	<u>5,724,121</u>	<u>270,141</u>	<u>331,056</u>
<u>51,412</u>	<u>65,846</u>	<u>20,654</u>	<u>1,933,300</u>	<u>205,400</u>	<u>32,806</u>
			(812,985)		
			(812,985)		
<u>51,412</u>	<u>65,846</u>	<u>20,654</u>	<u>1,120,315</u>	<u>205,400</u>	<u>32,806</u>
77,206	370,435	(107,410)	1,952,685	537,170	187,072
<u>\$ 128,618</u>	<u>\$ 436,281</u>	<u>\$ (86,756)</u>	<u>\$ 3,073,000</u>	<u>\$ 742,570</u>	<u>\$ 219,878</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Extracurricular Activities Fees Tax Credit	Gifts and Donations	Career and Technical Education Projects
<b>Revenues:</b>			
Other local	\$ 803,518	\$ 543,150	\$ 48
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>	803,518	543,150	48
<b>Expenditures:</b>			
Current -			
Instruction	509,862	66,719	48
Support services - students and staff	13,660	56,558	
Support services - administration	5,442	13,908	
Operation and maintenance of plant services		9,992	
Student transportation services	160,520	1,183	
Operation of non-instructional services		195,773	
Capital outlay		88,350	
<b>Total expenditures</b>	689,484	432,483	48
<b>Excess (deficiency) of revenues over expenditures</b>	114,034	110,667	
<b>Other financing sources (uses):</b>			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	114,034	110,667	
<b>Fund balances (deficits), beginning of year</b>	1,544,073	1,898,944	
<b>Fund balances (deficits), end of year</b>	\$ 1,658,107	\$ 2,009,611	\$

<u>Fingerprint</u>	<u>Textbooks</u>	<u>Insurance Refund</u>	<u>Career Technical Education</u>	<u>Arizona Industry Credentials Incentive</u>	<u>Student Activities</u>
\$ 2,466	\$ 5,258	\$ 109	\$ 1,309,596	\$ 71,500	\$ 791,107
<u>2,466</u>	<u>5,258</u>	<u>109</u>	<u>1,309,596</u>	<u>71,500</u>	<u>791,107</u>
1,511	5		713,341	13,632	177,991
			220,737	6,975	527,465
			3,982		
			15,174		
			3,237		11,700
<u>1,511</u>	<u>5</u>		<u>350,233</u>	<u>23,910</u>	
			<u>1,306,704</u>	<u>44,517</u>	<u>717,156</u>
<u>955</u>	<u>5,253</u>	<u>109</u>	<u>2,892</u>	<u>26,983</u>	<u>73,951</u>
<u>955</u>	<u>5,253</u>	<u>109</u>	<u>2,892</u>	<u>26,983</u>	<u>73,951</u>
76	62,731	24,072	(118,018)	(26,983)	596,536
<u>\$ 1,031</u>	<u>\$ 67,984</u>	<u>\$ 24,181</u>	<u>\$ (115,126)</u>	<u>\$</u>	<u>\$ 670,487</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Intergovernmental Agreements	Totals
<b>Revenues:</b>		
Other local	\$ 275,952	\$ 5,008,233
State aid and grants		11,854,742
Federal aid, grants and reimbursements		15,131,069
<b>Total revenues</b>	275,952	31,994,044
<b>Expenditures:</b>		
Current -		
Instruction		13,566,127
Support services - students and staff		3,796,251
Support services - administration		126,647
Operation and maintenance of plant services		254,742
Student transportation services		190,033
Operation of non-instructional services	249,505	6,231,675
Capital outlay		1,411,701
<b>Total expenditures</b>	249,505	25,577,176
<b>Excess (deficiency) of revenues over expenditures</b>	26,447	6,416,868
<b>Other financing sources (uses):</b>		
Transfers out		(1,167,015)
<b>Total other financing sources (uses)</b>		(1,167,015)
<b>Changes in fund balances</b>	26,447	5,249,853
<b>Fund balances (deficits), beginning of year</b>	37,307	11,944,334
<b>Fund balances, end of year</b>	\$ 63,754	\$ 17,194,187

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Classroom Site		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$ 20,704	\$ 20,704
State aid and grants		10,040,369	10,040,369
Federal aid, grants and reimbursements			
<b>Total revenues</b>		<u>10,061,073</u>	<u>10,061,073</u>
<b>Expenditures:</b>			
Current -			
Instruction	13,277,589	5,991,597	7,285,992
Support services - students and staff	524,479	139,429	385,050
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	<u>13,802,068</u>	<u>6,131,026</u>	<u>7,671,042</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(13,802,068)</u>	<u>3,930,047</u>	<u>17,732,115</u>
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	<u>(13,802,068)</u>	<u>3,930,047</u>	<u>17,732,115</u>
<b>Fund balances (deficits), beginning of year, as restated</b>		4,750,349	4,750,349
<b>Fund balances (deficits), end of year</b>	<u>\$ (13,802,068)</u>	<u>\$ 8,680,396</u>	<u>\$ 22,482,464</u>

Instructional Improvement			Title I Grants		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 269 679,528	\$ 269 679,528	\$	\$	\$
	<u>679,797</u>	<u>679,797</u>		<u>3,760,591</u> <u>3,760,591</u>	<u>3,760,591</u> <u>3,760,591</u>
655,710	161,525 352,048	(161,525) 303,662	5,220,982	1,963,737 1,218,769 13,407 134 5,273	3,257,245 (1,218,769) (13,407) (134) (5,273)
<u>655,710</u>	<u>513,573</u>	<u>142,137</u>	<u>5,220,982</u>	<u>269,699</u> <u>3,471,019</u>	<u>(269,699)</u> <u>1,749,963</u>
<u>(655,710)</u>	<u>166,224</u>	<u>821,934</u>	<u>(5,220,982)</u>	<u>289,572</u>	<u>5,510,554</u>
				<u>(179,108)</u> <u>(179,108)</u>	<u>(179,108)</u> <u>(179,108)</u>
<u>(655,710)</u>	<u>166,224</u>	<u>821,934</u>	<u>(5,220,982)</u>	<u>110,464</u>	<u>5,331,446</u>
	185,901	185,901		(342,856)	(342,856)
<u>\$ (655,710)</u>	<u>\$ 352,125</u>	<u>\$ 1,007,835</u>	<u>\$ (5,220,982)</u>	<u>\$ (232,392)</u>	<u>\$ 4,988,590</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Professional Development and Technology Grants		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		503,597	503,597
<b>Total revenues</b>		503,597	503,597
<b>Expenditures:</b>			
Current -			
Instruction			
Support services - students and staff	1,001,767	497,424	504,343
Support services - administration		5,808	(5,808)
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	1,001,767	503,232	498,535
<b>Excess (deficiency) of revenues over expenditures</b>	(1,001,767)	365	1,002,132
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out		(29,721)	(29,721)
<b>Total other financing sources (uses)</b>		(29,721)	(29,721)
<b>Changes in fund balances</b>	(1,001,767)	(29,356)	972,411
<b>Fund balances (deficits), beginning of year, as restated</b>		(4,280)	(4,280)
<b>Fund balances (deficits), end of year</b>	\$ (1,001,767)	\$ (33,636)	\$ 968,131

Title IV Grants			Limited English and Immigrant Students		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	209,218	209,218		171,120	171,120
	209,218	209,218		171,120	171,120
527,734	120,356 9,547	407,378 (9,547)	207,659	111,381 43,894	96,278 (43,894)
	66,253	(66,253)		7,756	(7,756)
527,734	196,156	331,578	207,659	163,031	44,628
(527,734)	13,062	540,796	(207,659)	8,089	215,748
	(11,336)	(11,336)		(7,927)	(7,927)
	(11,336)	(11,336)		(7,927)	(7,927)
(527,734)	1,726	529,460	(207,659)	162	207,821
	(13,591)	(13,591)		(5,044)	(5,044)
\$ (527,734)	\$ (11,865)	\$ 515,869	\$ (207,659)	\$ (4,882)	\$ 202,777

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Indian Education		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		17,838	17,838
<b>Total revenues</b>		<u>17,838</u>	<u>17,838</u>
<b>Expenditures:</b>			
Current -			
Instruction			
Support services - students and staff	16,242	17,004	(762)
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	<u>16,242</u>	<u>17,004</u>	<u>(762)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(16,242)</u>	<u>834</u>	<u>17,076</u>
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out		(568)	(568)
<b>Total other financing sources (uses)</b>		<u>(568)</u>	<u>(568)</u>
<b>Changes in fund balances</b>	<u>(16,242)</u>	<u>266</u>	<u>16,508</u>
<b>Fund balances (deficits), beginning of year, as restated</b>		(266)	(266)
<b>Fund balances (deficits), end of year</b>	<u>\$ (16,242)</u>	<u>\$</u>	<u>\$ 16,242</u>

Special Education Grants			Johnson O'Malley		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	2,724,869	2,724,869		20,280	20,280
	2,724,869	2,724,869		20,280	20,280
2,905,561	3,080,904 56,913	(175,343) (56,913)	48,885	14,026 1,288 3,078	34,859 (1,288) (3,078)
				65	(65)
<u>2,905,561</u>	<u>3,137,817</u>	<u>(232,256)</u>	<u>48,885</u>	<u>18,457</u>	<u>30,428</u>
<u>(2,905,561)</u>	<u>(412,948)</u>	<u>2,492,613</u>	<u>(48,885)</u>	<u>1,823</u>	<u>50,708</u>
	(114,986)	(114,986)		(856)	(856)
	(114,986)	(114,986)		(856)	(856)
<u>(2,905,561)</u>	<u>(527,934)</u>	<u>2,377,627</u>	<u>(48,885)</u>	<u>967</u>	<u>49,852</u>
				(1,452)	(1,452)
<u>\$ (2,905,561)</u>	<u>\$ (527,934)</u>	<u>\$ 2,377,627</u>	<u>\$ (48,885)</u>	<u>\$ (485)</u>	<u>\$ 48,400</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Vocational Education		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		411,034	411,034
<b>Total revenues</b>		411,034	411,034
<b>Expenditures:</b>			
Current -			
Instruction	340,010	161,289	178,721
Support services - students and staff		104,460	(104,460)
Support services - administration		299	(299)
Operation and maintenance of plant services		382	(382)
Student transportation services		7,154	(7,154)
Operation of non-instructional services			
Capital outlay		144,491	(144,491)
<b>Total expenditures</b>	340,010	418,075	(78,065)
<b>Excess (deficiency) of revenues over expenditures</b>	(340,010)	(7,041)	332,969
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out		(9,528)	(9,528)
<b>Total other financing sources (uses)</b>		(9,528)	(9,528)
<b>Changes in fund balances</b>	(340,010)	(16,569)	323,441
<b>Fund balances (deficits), beginning of year, as restated</b>			
<b>Fund balances (deficits), end of year</b>	\$ (340,010)	\$ (16,569)	\$ 323,441

Medicaid Reimbursement			E-Rate		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 1,382	\$ 1,382	\$	\$ 254	\$ 254
	<u>1,307,152</u>	<u>1,307,152</u>			
	<u>1,308,534</u>	<u>1,308,534</u>		<u>254</u>	<u>254</u>
1,800,000	75,063	1,724,937		70,071	(70,071)
	<u>22,497</u>	<u>(22,497)</u>	<u>500,000</u>	<u>174,124</u>	<u>325,876</u>
<u>1,800,000</u>	<u>97,560</u>	<u>1,702,440</u>	<u>500,000</u>	<u>244,195</u>	<u>255,805</u>
<u>(1,800,000)</u>	<u>1,210,974</u>	<u>3,010,974</u>	<u>(500,000)</u>	<u>(243,941)</u>	<u>256,059</u>
<u>(1,800,000)</u>	<u>1,210,974</u>	<u>3,010,974</u>	<u>(500,000)</u>	<u>(243,941)</u>	<u>256,059</u>
	894,459	894,459		339,750	339,750
<u>\$ (1,800,000)</u>	<u>\$ 2,105,433</u>	<u>\$ 3,905,433</u>	<u>\$ (500,000)</u>	<u>\$ 95,809</u>	<u>\$ 595,809</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	State Vocational Education		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$	\$
State aid and grants		107,598	107,598
Federal aid, grants and reimbursements			
<b>Total revenues</b>		<u>107,598</u>	<u>107,598</u>
<b>Expenditures:</b>			
Current -			
Instruction		3,999	(3,999)
Support services - students and staff	107,598	102,625	4,973
Support services - administration			
Operation and maintenance of plant services			
Student transportation services		901	(901)
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	<u>107,598</u>	<u>107,525</u>	<u>73</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(107,598)</u>	<u>73</u>	<u>107,671</u>
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	<u>(107,598)</u>	<u>73</u>	<u>107,671</u>
<b>Fund balances (deficits), beginning of year, as restated</b>		(73)	(73)
<b>Fund balances (deficits), end of year</b>	<u>\$ (107,598)</u>	<u>\$</u>	<u>\$ 107,598</u>

College Credit Exam Incentives			Results-based Funding		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 98,354	\$ 98,354	\$	\$ 341,832	\$ 341,832
	<u>98,354</u>	<u>98,354</u>		<u>341,832</u>	<u>341,832</u>
350,000	46,942	303,058	700,000	248,999 26,987	451,001 (26,987)
<u>350,000</u>	<u>46,942</u>	<u>303,058</u>	<u>700,000</u>	<u>275,986</u>	<u>424,014</u>
<u>(350,000)</u>	<u>51,412</u>	<u>401,412</u>	<u>(700,000)</u>	<u>65,846</u>	<u>765,846</u>
<u>(350,000)</u>	<u>51,412</u>	<u>401,412</u>	<u>(700,000)</u>	<u>65,846</u>	<u>765,846</u>
	77,206	77,206		370,435	370,435
<u>\$ (350,000)</u>	<u>\$ 128,618</u>	<u>\$ 478,618</u>	<u>\$ (700,000)</u>	<u>\$ 436,281</u>	<u>\$ 1,136,281</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Other State Projects		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$	\$
State aid and grants		587,061	587,061
Federal aid, grants and reimbursements			
<b>Total revenues</b>		<u>587,061</u>	<u>587,061</u>
<b>Expenditures:</b>			
Current -			
Instruction		78,919	(78,919)
Support services - students and staff	754,952	400,054	354,898
Support services - administration			
Operation and maintenance of plant services		87,196	(87,196)
Student transportation services			
Operation of non-instructional services			
Capital outlay		238	(238)
<b>Total expenditures</b>	<u>754,952</u>	<u>566,407</u>	<u>188,545</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(754,952)</u>	<u>20,654</u>	<u>775,606</u>
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	<u>(754,952)</u>	<u>20,654</u>	<u>775,606</u>
<b>Fund balances (deficits), beginning of year, as restated</b>		(107,410)	(107,410)
<b>Fund balances (deficits), end of year</b>	<u>\$ (754,952)</u>	<u>\$ (86,756)</u>	<u>\$ 668,196</u>

School Plant			Food Service		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 243,642	\$ 243,642	\$	\$ 344,899	\$ 344,899
				7,312,522	7,312,522
	<u>243,642</u>	<u>243,642</u>		<u>7,657,421</u>	<u>7,657,421</u>
2,294,190		2,294,190		1,860	(1,860)
				3,963	(3,963)
			6,000,000	5,479,599	520,401
				238,699	(238,699)
<u>2,294,190</u>		<u>2,294,190</u>	<u>6,000,000</u>	<u>5,724,121</u>	<u>275,879</u>
<u>(2,294,190)</u>	<u>243,642</u>	<u>2,537,832</u>	<u>(6,000,000)</u>	<u>1,933,300</u>	<u>7,933,300</u>
				(812,985)	(812,985)
				(812,985)	(812,985)
<u>(2,294,190)</u>	<u>243,642</u>	<u>2,537,832</u>	<u>(6,000,000)</u>	<u>1,120,315</u>	<u>7,120,315</u>
	2,294,190	2,294,190		1,952,685	1,952,685
<u>\$ (2,294,190)</u>	<u>\$ 2,537,832</u>	<u>\$ 4,832,022</u>	<u>\$ (6,000,000)</u>	<u>\$ 3,073,000</u>	<u>\$ 9,073,000</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Civic Center		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 475,541	\$ 475,541
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>	537,170	475,541	475,541
<b>Expenditures:</b>			
Current -			
Instruction	537,170	100,226	436,944
Support services - students and staff		409	(409)
Support services - administration		75,690	(75,690)
Operation and maintenance of plant services		67,830	(67,830)
Student transportation services			
Operation of non-instructional services			
Capital outlay		25,986	(25,986)
<b>Total expenditures</b>	537,170	270,141	267,029
<b>Excess (deficiency) of revenues over expenditures</b>	(537,170)	205,400	742,570
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(537,170)	205,400	742,570
<b>Fund balances (deficits), beginning of year, as restated</b>		537,170	537,170
<b>Fund balances (deficits), end of year</b>	\$ (537,170)	\$ 742,570	\$ 1,279,740

Community School			Auxiliary Operations		
Budget	Actual	Variance - Positive (Negative)	Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 363,862	\$ 363,862	\$	\$ 1,519,985	\$ 1,519,985
	<u>363,862</u>	<u>363,862</u>		<u>1,519,985</u>	<u>1,519,985</u>
	634	(634)	2,100,000	1,238,449	861,551
	1,662	(1,662)		49,872	(49,872)
				7,277	(7,277)
187,072	306,798	(119,726)		3,601	(3,601)
	21,962	(21,962)		38,166	(38,166)
<u>187,072</u>	<u>331,056</u>	<u>(143,984)</u>	<u>2,100,000</u>	<u>49,209</u>	<u>(49,209)</u>
(187,072)	32,806	219,878	(2,100,000)	133,411	2,233,411
<u>(187,072)</u>	<u>32,806</u>	<u>219,878</u>	<u>(2,100,000)</u>	<u>133,411</u>	<u>2,233,411</u>
	187,072	187,072		1,150,498	1,150,498
<u>\$ (187,072)</u>	<u>\$ 219,878</u>	<u>\$ 406,950</u>	<u>\$ (2,100,000)</u>	<u>\$ 1,283,909</u>	<u>\$ 3,383,909</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Extracurricular Activities Fees Tax Credit		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 803,518	\$ 803,518
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>		803,518	803,518
<b>Expenditures:</b>			
Current -			
Instruction	2,000,000	509,862	1,490,138
Support services - students and staff		13,660	(13,660)
Support services - administration		5,442	(5,442)
Operation and maintenance of plant services			
Student transportation services		160,520	(160,520)
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	2,000,000	689,484	1,310,516
<b>Excess (deficiency) of revenues over expenditures</b>	(2,000,000)	114,034	2,114,034
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(2,000,000)	114,034	2,114,034
<b>Fund balances (deficits), beginning of year, as restated</b>		1,544,073	1,544,073
<b>Fund balances (deficits), end of year</b>	\$ (2,000,000)	\$ 1,658,107	\$ 3,658,107

Gifts and Donations			Career and Technical Education Projects		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 543,150	\$ 543,150	\$	\$ 48	\$ 48
	<u>543,150</u>	<u>543,150</u>		<u>48</u>	<u>48</u>
	66,719	(66,719)	50,000	48	49,952
	56,558	(56,558)			
	13,908	(13,908)			
	9,992	(9,992)			
	1,183	(1,183)			
1,898,944	195,773	1,703,171			
	88,350	(88,350)			
<u>1,898,944</u>	<u>432,483</u>	<u>1,466,461</u>	<u>50,000</u>	<u>48</u>	<u>49,952</u>
<u>(1,898,944)</u>	<u>110,667</u>	<u>2,009,611</u>	<u>(50,000)</u>		<u>50,000</u>
<u>(1,898,944)</u>	<u>110,667</u>	<u>2,009,611</u>	<u>(50,000)</u>		<u>50,000</u>
	1,898,944	1,898,944			
<u>\$ (1,898,944)</u>	<u>\$ 2,009,611</u>	<u>\$ 3,908,555</u>	<u>\$ (50,000)</u>	<u>\$</u>	<u>\$ 50,000</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Fingerprint		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$ 2,466	\$ 2,466
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>		<u>2,466</u>	<u>2,466</u>
<b>Expenditures:</b>			
Current -			
Instruction			
Support services - students and staff			
Support services - administration	25,000	1,511	23,489
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	<u>25,000</u>	<u>1,511</u>	<u>23,489</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(25,000)</u>	<u>955</u>	<u>25,955</u>
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	<u>(25,000)</u>	<u>955</u>	<u>25,955</u>
<b>Fund balances (deficits), beginning of year, as restated</b>		76	76
<b>Fund balances (deficits), end of year</b>	<u>\$ (25,000)</u>	<u>\$ 1,031</u>	<u>\$ 26,031</u>

Insurance Proceeds			Textbooks		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 830	\$ 830	\$	\$ 5,258	\$ 5,258
	<u>830</u>	<u>830</u>		<u>5,258</u>	<u>5,258</u>
	2,499	(2,499)	62,731	5	62,726
	13,536	(13,536)			
	44,167	(44,167)			
<u>183,642</u>	<u>150,798</u>	<u>32,844</u>	<u>62,731</u>	<u>5</u>	<u>62,726</u>
<u>183,642</u>	<u>211,000</u>	<u>(27,358)</u>			
<u>(183,642)</u>	<u>(210,170)</u>	<u>(26,528)</u>	<u>(62,731)</u>	<u>5,253</u>	<u>67,984</u>
	255,259	255,259			
	<u>255,259</u>	<u>255,259</u>			
<u>(183,642)</u>	<u>45,089</u>	<u>228,731</u>	<u>(62,731)</u>	<u>5,253</u>	<u>67,984</u>
	183,642	183,642		62,731	62,731
<u>\$ (183,642)</u>	<u>\$ 228,731</u>	<u>\$ 412,373</u>	<u>\$ (62,731)</u>	<u>\$ 67,984</u>	<u>\$ 130,715</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Litigation Recovery		
	Budget	Non-GAAP Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 3,333	\$ 3,333
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>	_____	3,333	3,333
<b>Expenditures:</b>			
Current -			
Instruction			
Support services - students and staff			
Support services - administration	129,061	1,190	127,871
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
<b>Total expenditures</b>	129,061	1,190	127,871
<b>Excess (deficiency) of revenues over expenditures</b>	(129,061)	2,143	131,204
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>	_____	_____	_____
<b>Changes in fund balances</b>	(129,061)	2,143	131,204
<b>Fund balances (deficits), beginning of year, as restated</b>		129,061	129,061
<b>Fund balances (deficits), end of year</b>	\$ (129,061)	\$ 131,204	\$ 260,265

Indirect Costs			Insurance Refund		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 1,650	\$ 1,650	\$	\$ 109	\$ 109
	<u>1,650</u>	<u>1,650</u>		<u>109</u>	<u>109</u>
			24,072		24,072
541,381	13,654 812,985	(13,654) (271,604)			
<u>541,381</u>	<u>826,639</u>	<u>(285,258)</u>	<u>24,072</u>		<u>24,072</u>
<u>(541,381)</u>	<u>(824,989)</u>	<u>(283,608)</u>	<u>(24,072)</u>	<u>109</u>	<u>24,181</u>
	1,200,837	1,200,837			
	<u>1,200,837</u>	<u>1,200,837</u>			
<u>(541,381)</u>	<u>375,848</u>	<u>917,229</u>	<u>(24,072)</u>	<u>109</u>	<u>24,181</u>
	541,381	541,381		24,072	24,072
<u>\$ (541,381)</u>	<u>\$ 917,229</u>	<u>\$ 1,458,610</u>	<u>\$ (24,072)</u>	<u>\$ 24,181</u>	<u>\$ 48,253</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Career Technical Education		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$ 1,309,596	\$ 1,309,596
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>		1,309,596	1,309,596
<b>Expenditures:</b>			
Current -			
Instruction	1,281,273	713,341	567,932
Support services - students and staff		220,737	(220,737)
Support services - administration		3,982	(3,982)
Operation and maintenance of plant services		15,174	(15,174)
Student transportation services		3,237	(3,237)
Operation of non-instructional services			
Capital outlay		350,233	(350,233)
<b>Total expenditures</b>	1,281,273	1,306,704	(25,431)
<b>Excess (deficiency) of revenues over expenditures</b>	(1,281,273)	2,892	1,284,165
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(1,281,273)	2,892	1,284,165
<b>Fund balances (deficits), beginning of year, as restated</b>		(118,018)	(118,018)
<b>Fund balances (deficits), end of year</b>	\$ (1,281,273)	\$ (115,126)	\$ 1,166,147

Arizona Industry Credentials Incentive			Student Activities		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 71,500	\$ 71,500	\$	\$ 791,107	\$ 791,107
	<u>71,500</u>	<u>71,500</u>		<u>791,107</u>	<u>791,107</u>
100,000	13,632	86,368		177,991	(177,991)
	6,975	(6,975)	1,000,000	527,465	472,535
				11,700	(11,700)
	<u>23,910</u>	<u>(23,910)</u>		<u>717,156</u>	<u>282,844</u>
<u>100,000</u>	<u>44,517</u>	<u>55,483</u>	<u>1,000,000</u>		
<u>(100,000)</u>	<u>26,983</u>	<u>126,983</u>	<u>(1,000,000)</u>	<u>73,951</u>	<u>1,073,951</u>
<u>(100,000)</u>	<u>26,983</u>	<u>126,983</u>	<u>(1,000,000)</u>	<u>73,951</u>	<u>1,073,951</u>
	(26,983)	(26,983)		596,536	596,536
<u>\$ (100,000)</u>	<u>\$</u>	<u>\$ 100,000</u>	<u>\$ (1,000,000)</u>	<u>\$ 670,487</u>	<u>\$ 1,670,487</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Intergovernmental Agreements		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 275,952	\$ 275,952
State aid and grants			
Federal aid, grants and reimbursements			
<b>Total revenues</b>		275,952	275,952
<b>Expenditures:</b>			
Current -			
Instruction			
Support services - students and staff			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services	100,000	249,505	(149,505)
Capital outlay			
<b>Total expenditures</b>	100,000	249,505	(149,505)
<b>Excess (deficiency) of revenues over expenditures</b>	(100,000)	26,447	126,447
<b>Other financing sources (uses):</b>			
Insurance recoveries			
Transfers in			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(100,000)	26,447	126,447
<b>Fund balances (deficits), beginning of year, as restated</b>		37,307	37,307
<b>Fund balances (deficits), end of year</b>	\$ (100,000)	\$ 63,754	\$ 163,754

Totals		
Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 6,779,055	\$ 6,779,055
	11,854,742	11,854,742
	16,438,221	16,438,221
	<u>35,072,018</u>	<u>35,072,018</u>
29,670,935	14,807,075	14,863,860
5,923,479	3,921,186	2,002,293
154,061	148,768	5,293
2,835,571	1,084,864	1,750,707
	272,366	(272,366)
8,186,016	6,280,884	1,905,132
683,642	1,584,996	(901,354)
<u>47,453,704</u>	<u>28,100,139</u>	<u>19,353,565</u>
<u>(47,453,704)</u>	<u>6,971,879</u>	<u>54,425,583</u>
	255,259	255,259
	1,200,837	1,200,837
	<u>(1,167,015)</u>	<u>(1,167,015)</u>
	<u>289,081</u>	<u>289,081</u>
<u>(47,453,704)</u>	<u>7,260,960</u>	<u>54,714,664</u>
	17,137,565	17,137,565
<u>\$ (47,453,704)</u>	<u>\$ 24,398,525</u>	<u>\$ 71,852,229</u>

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## **DEBT SERVICE FUND**

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**NON-MAJOR DEBT SERVICE FUND**  
**YEAR ENDED JUNE 30, 2022**

	Debt Service		Variance - Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Other local	\$	\$ 190,013	\$ 190,013
Property taxes		13,704,419	13,704,419
<b>Total revenues</b>		<u>13,894,432</u>	<u>13,894,432</u>
<b>Expenditures:</b>			
Debt service -			
Principal retirement	9,710,000	9,710,000	
Interest and fiscal charges	6,290,000	2,941,765	3,348,235
<b>Total expenditures</b>	<u>16,000,000</u>	<u>12,651,765</u>	<u>3,348,235</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(16,000,000)</u>	<u>1,242,667</u>	<u>17,242,667</u>
<b>Other financing sources (uses):</b>			
Transfers in		17,219	17,219
<b>Total other financing sources (uses)</b>		<u>17,219</u>	<u>17,219</u>
<b>Changes in fund balances</b>	<u>(16,000,000)</u>	<u>1,259,886</u>	<u>17,259,886</u>
<b>Fund balances, beginning of year, as restated</b>		5,431,359	5,431,359
<b>Fund balances (deficits), end of year</b>	<u>\$ (16,000,000)</u>	<u>\$ 6,691,245</u>	<u>\$ 22,691,245</u>

## CAPITAL PROJECTS FUNDS

**Unrestricted Capital Outlay** - to account for transactions relating to the acquisition of capital items.

**Adjacent Ways** - to account for monies received to finance improvements of public ways adjacent to school property.

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

**Gifts and Donations - Capital** - to account for gifts and donations to be expended for capital acquisitions.

**Condemnation** - to account for monies received from proceeds from sales by condemnation or right-of-way settlements.

**Building Renewal Grant** - to account for building renewal grant monies requested from the School Facilities Board that are used for infrastructure or for major upgrades, repairs, or renovations to areas, systems, or buildings that will maintain or extend their useful life.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COMBINING BALANCE SHEET - NON-MAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2022**

	Unrestricted Capital Outlay	Adjacent Ways	Gifts and Donations - Capital
<b><u>ASSETS</u></b>			
Cash and investments	\$ 3,322,553	\$ 444,656	\$ 425,602
Property taxes receivable	42,781		
Due from governmental entities	432,474		
<b>Total assets</b>	<b>\$ 3,797,808</b>	<b>\$ 444,656</b>	<b>\$ 425,602</b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts payable	\$ 321,505	\$	\$
<b>Total liabilities</b>	<b>321,505</b>		
Deferred inflows of resources:			
Unavailable revenues - property taxes	42,731		
Fund balances:			
Restricted	3,433,572	444,656	425,602
<b>Total fund balances</b>	<b>3,433,572</b>	<b>444,656</b>	<b>425,602</b>
 <b>Total liabilities, deferred inflows of resources and fund balances</b>	 <b>\$ 3,797,808</b>	 <b>\$ 444,656</b>	 <b>\$ 425,602</b>



**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	<u>Unrestricted Capital Outlay</u>	<u>Adjacent Ways</u>	<u>Gifts and Donations - Capital</u>
<b>Revenues:</b>			
Other local	\$ 197,520	\$ 2,278	\$ 1,931
Property taxes	300	13	
State aid and grants	1,760,325		
<b>Total revenues</b>	<u>1,958,145</u>	<u>2,291</u>	<u>1,931</u>
<b>Expenditures:</b>			
Capital outlay	<u>4,032,620</u>	<u>49,014</u>	<u>2,236</u>
<b>Total expenditures</b>	<u>4,032,620</u>	<u>49,014</u>	<u>2,236</u>
<b>Changes in fund balances</b>	<u>(2,074,475)</u>	<u>(46,723)</u>	<u>(305)</u>
<b>Fund balances (deficits), beginning of year</b>	5,508,047	491,379	425,907
<b>Fund balances, end of year</b>	<u>\$ 3,433,572</u>	<u>\$ 444,656</u>	<u>\$ 425,602</u>

<u>Building Renewal Grant</u>	<u>Totals</u>
\$	\$ 201,729
	313
4,574,400	6,334,725
<u>4,574,400</u>	<u>6,536,767</u>
4,423,832	8,507,702
<u>4,423,832</u>	<u>8,507,702</u>
150,568	(1,970,935)
(19,733)	6,405,600
<u>\$ 130,835</u>	<u>\$ 4,434,665</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**ALL CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Unrestricted Capital Outlay		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 197,520	\$ 197,520
Property taxes		300	300
State aid and grants		1,760,325	1,760,325
<b>Total revenues</b>		1,958,145	1,958,145
<b>Expenditures:</b>			
Capital outlay	9,131,754	4,032,620	5,099,134
<b>Total expenditures</b>	9,131,754	4,032,620	5,099,134
<b>Excess (deficiency) of revenues over expenditures</b>	(9,131,754)	(2,074,475)	7,057,279
<b>Other financing sources (uses):</b>			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(9,131,754)	(2,074,475)	7,057,279
<b>Fund balances (deficits), beginning of year</b>		5,508,047	5,508,047
<b>Fund balances (deficits), end of year</b>	\$ (9,131,754)	\$ 3,433,572	\$ 12,565,326

Adjacent Ways			Bond Building		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 2,278 13	\$ 2,278 13	\$	\$ 17,219	\$ 17,219
	<u>2,291</u>	<u>2,291</u>		<u>17,219</u>	<u>17,219</u>
489,416	49,014	440,402	15,672,000	5,121,068	10,550,932
<u>489,416</u>	<u>49,014</u>	<u>440,402</u>	<u>15,672,000</u>	<u>5,121,068</u>	<u>10,550,932</u>
(489,416)	(46,723)	442,693	(15,672,000)	(5,103,849)	10,568,151
				(17,219)	(17,219)
				<u>(17,219)</u>	<u>(17,219)</u>
(489,416)	(46,723)	442,693	(15,672,000)	(5,121,068)	10,550,932
	491,379	491,379		13,780,674	13,780,674
<u>\$ (489,416)</u>	<u>\$ 444,656</u>	<u>\$ 934,072</u>	<u>\$ (15,672,000)</u>	<u>\$ 8,659,606</u>	<u>\$ 24,331,606</u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**ALL CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Gifts and Donations - Capital		
	Budget	Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 1,931	\$ 1,931
Property taxes			
State aid and grants			
<b>Total revenues</b>		1,931	1,931
<b>Expenditures:</b>			
Capital outlay	425,907	2,236	423,671
<b>Total expenditures</b>	425,907	2,236	423,671
<b>Excess (deficiency) of revenues over expenditures</b>	(425,907)	(305)	425,602
<b>Other financing sources (uses):</b>			
Transfers out			
<b>Total other financing sources (uses)</b>			
<b>Changes in fund balances</b>	(425,907)	(305)	425,602
<b>Fund balances (deficits), beginning of year</b>		425,907	425,907
<b>Fund balances (deficits), end of year</b>	\$ (425,907)	\$ 425,602	\$ 851,509

Condemnation			Building Renewal Grant		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 19	\$ 19	\$	\$	\$
				4,574,400	4,574,400
	19	19		4,574,400	4,574,400
4,278		4,278	7,000,000	4,423,832	2,576,168
4,278		4,278	7,000,000	4,423,832	2,576,168
(4,278)	19	4,297	(7,000,000)	150,568	7,150,568
(4,278)	19	4,297	(7,000,000)	150,568	7,150,568
	4,278	4,278		(19,733)	(19,733)
\$ (4,278)	\$ 4,297	\$ 8,575	\$ (7,000,000)	\$ 130,835	\$ 7,130,835

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
**ALL CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Totals		
	Budget	Non-GAAP Actual	Variance - Positive (Negative)
<b>Revenues:</b>			
Other local	\$	\$ 218,967	\$ 218,967
Property taxes		313	313
State aid and grants		6,334,725	6,334,725
<b>Total revenues</b>		<u>6,554,005</u>	<u>6,554,005</u>
<b>Expenditures:</b>			
Capital outlay	32,723,355	13,628,770	19,094,585
<b>Total expenditures</b>	<u>32,723,355</u>	<u>13,628,770</u>	<u>19,094,585</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(32,723,355)</u>	<u>(7,074,765)</u>	<u>25,648,590</u>
<b>Other financing sources (uses):</b>			
Transfers out		(17,219)	(17,219)
<b>Total other financing sources (uses)</b>		<u>(17,219)</u>	<u>(17,219)</u>
<b>Changes in fund balances</b>	<u>(32,723,355)</u>	<u>(7,091,984)</u>	<u>25,631,371</u>
<b>Fund balances (deficits), beginning of year</b>		20,190,552	20,190,552
<b>Fund balances (deficits), end of year</b>	<u>\$ (32,723,355)</u>	<u>\$ 13,098,568</u>	<u>\$ 45,821,923</u>

## **INTERNAL SERVICE FUNDS**

**Print Shop** - to account for charges to other departments for printing and copying services.

**Technology** - to account for charges to other departments for technology-related goods and services.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF NET POSITION -**  
**ALL INTERNAL SERVICE FUNDS**  
**JUNE 30, 2022**

	Print Shop	Technology	Totals
<b><u>ASSETS</u></b>			
Current assets:			
Cash and investments	\$ 353,463	\$ 103,652	\$ 457,115
Total current assets	353,463	103,652	457,115
Noncurrent assets:			
Capital assets, net of accumulated depreciation	147,838		147,838
Total noncurrent assets	147,838		147,838
<b>Total assets</b>	<b>501,301</b>	<b>103,652</b>	<b>604,953</b>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	147,838		147,838
Unrestricted	353,463	103,652	457,115
<b>Total net position</b>	<b>\$ 501,301</b>	<b>\$ 103,652</b>	<b>\$ 604,953</b>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Print Shop</u>	<u>Technology</u>	<u>Totals</u>
<b>Operating revenues:</b>			
Charges for services	\$ 326,456	\$ 32,069	\$ 358,525
<b>Total operating revenues</b>	<u>326,456</u>	<u>32,069</u>	<u>358,525</u>
<b>Operating expenses:</b>			
Cost of services	369,384		369,384
Depreciation	27,358		27,358
<b>Total operating expenses</b>	<u>396,742</u>	<u></u>	<u>396,742</u>
<b>Operating income (loss)</b>	<u>(70,286)</u>	<u>32,069</u>	<u>(38,217)</u>
<b>Nonoperating revenues (expenses):</b>			
Investment income	1,643	186	1,829
<b>Total nonoperating revenues (expenses)</b>	<u>1,643</u>	<u>186</u>	<u>1,829</u>
<b>Changes in net position</b>	<u>(68,643)</u>	<u>32,255</u>	<u>(36,388)</u>
<b>Total net position, beginning of year</b>	569,944	71,397	641,341
<b>Total net position, end of year</b>	<u>\$ 501,301</u>	<u>\$ 103,652</u>	<u>\$ 604,953</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2022**

	<b>Print Shop</b>	<b>Technology</b>	<b>Totals</b>
<b><u>Increase/Decrease in Cash and Cash Equivalents</u></b>			
<b>Cash flows from operating activities:</b>			
Cash received for services	\$ 326,456	\$ 32,069	\$ 358,525
Cash payments to employees for services	(171,664)		(171,664)
Cash payments to suppliers for goods and services	(201,243)		(201,243)
<b>Net cash provided by/used for operating activities</b>	<b>(46,451)</b>	<b>32,069</b>	<b>(14,382)</b>
<b>Cash flows from investing activities:</b>			
Investment income	1,643	186	1,829
<b>Net cash provided by investing activities</b>	<b>1,643</b>	<b>186</b>	<b>1,829</b>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets	(38,489)		(38,489)
<b>Net cash used for capital and related financing activities</b>	<b>(38,489)</b>		<b>(38,489)</b>
<b>Net increase/decrease in cash and cash equivalents</b>	<b>(83,297)</b>	<b>32,255</b>	<b>(51,042)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>436,760</b>	<b>71,397</b>	<b>508,157</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 353,463</b>	<b>\$ 103,652</b>	<b>\$ 457,115</b>
<b><u>Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities</u></b>			
<b>Operating income/loss</b>	\$ (70,286)	\$ 32,069	\$ (38,217)
Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities:			
Depreciation expense	27,358		27,358
Loss on disposal of capital assets	15,385		15,385
Changes in assets and liabilities:			
Decrease in accounts payable	(18,908)		(18,908)
<b>Total adjustments</b>	<b>23,835</b>		<b>23,835</b>
<b>Net cash provided by/used for operating activities</b>	<b>\$ (46,451)</b>	<b>\$ 32,069</b>	<b>\$ (14,382)</b>

## STATISTICAL SECTION

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

### **Financial Trends**

These schedules contain information on financial trends to help the reader understand how the District's financial position and financial activities have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

### **Debt Capacity**

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

### **Demographic and Economic Information**

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

### **Operating Information**

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

**Note:** For locally assessed property (i.e., excluding mines, utilities, etc.) Proposition 117, approved by voters in 2012, amended the Arizona Constitution to require that all property taxes after fiscal year 2014-15 be based upon property values limited to 5 percent in annual growth. The aggregate assessed value of all taxable properties within a taxing jurisdiction (i.e., after applying assessment ratios based on the use of a property), including property values with a growth limit, is currently referred to as net limited assessed value and formerly as primary assessed value. In accordance with Proposition 117, this value is used for all taxing purposes beginning fiscal year 2015-16. Aggregate assessed value without a growth limit is currently referred to as net full cash assessed value and formerly as secondary assessed value. This remains the value utilized for determining debt capacity limits.

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</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>Net Position:</b>					
Net investment in capital assets	\$ 157,206,872	\$ 155,680,090	\$ 148,434,096	\$ 145,985,010	\$ 145,290,583
Restricted	30,145,324	25,318,773	19,442,806	18,571,096	16,000,973
Unrestricted	<u>(62,286,383)</u>	<u>(69,758,548)</u>	<u>(73,011,901)</u>	<u>(84,313,163)</u>	<u>(90,570,528)</u>
Total net position	<u><u>\$ 125,065,813</u></u>	<u><u>\$ 111,240,315</u></u>	<u><u>\$ 94,865,001</u></u>	<u><u>\$ 80,242,943</u></u>	<u><u>\$ 70,721,028</u></u>
	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
<b>Net Position:</b>					
Net investment in capital assets	\$ 138,984,123	\$ 135,581,914	\$ 136,642,915	\$ 132,606,334	\$ 124,594,995
Restricted	18,733,648	24,716,466	23,421,279	29,736,766	27,134,290
Unrestricted	<u>(101,007,463)</u>	<u>(103,484,285)</u>	<u>(109,070,794)</u>	<u>5,181,866</u>	<u>15,516,630</u>
Total net position	<u><u>\$ 56,710,308</u></u>	<u><u>\$ 56,814,095</u></u>	<u><u>\$ 50,993,400</u></u>	<u><u>\$ 167,524,966</u></u>	<u><u>\$ 167,245,915</u></u>

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

**Note:** The decrease in unrestricted net position during fiscal year 2015 is due to the implementation of the pension reporting standards.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</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>Expenses</b>					
Instruction	\$ 81,605,651	\$ 73,832,703	\$ 75,178,071	\$ 68,576,871	\$ 64,280,137
Support services - students and staff	18,833,498	18,214,607	16,801,120	14,076,354	14,225,556
Support services - administration	12,951,302	12,323,316	13,129,552	11,865,803	9,542,890
Operation and maintenance of plant services	17,445,219	17,308,549	15,786,257	16,793,432	15,478,990
Student transportation services	9,351,307	5,499,163	8,483,182	8,997,457	7,459,805
Operation of non-instructional services	7,596,464	6,076,142	6,494,204	6,320,225	6,330,864
Interest on long-term debt	2,365,991	2,582,378	3,323,309	3,183,130	3,609,917
Total expenses	<u>150,149,432</u>	<u>135,836,858</u>	<u>139,195,695</u>	<u>129,813,272</u>	<u>120,928,159</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	4,282,567	3,162,472	5,827,518	6,385,394	5,264,770
Operation of non-instructional services	2,313,106	911,788	1,343,400	1,718,322	1,560,600
Other activities	1,372,688	534,778	741,979	861,209	632,241
Operating grants and contributions	28,628,647	25,862,114	15,321,159	14,918,760	13,762,341
Capital grants and contributions	8,382,377	6,759,006	7,819,881	3,643,783	5,223,569
Total program revenues	<u>44,979,385</u>	<u>37,230,158</u>	<u>31,053,937</u>	<u>27,527,468</u>	<u>26,443,521</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (105,170,047)</u>	<u>\$ (98,606,700)</u>	<u>\$ (108,141,758)</u>	<u>\$ (102,285,804)</u>	<u>\$ (94,484,638)</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Expenses</b>					
Instruction	\$ 68,509,202	\$ 64,699,340	\$ 66,289,657	\$ 67,420,166	\$ 68,006,497
Support services - students and staff	15,482,748	15,113,534	15,449,602	14,874,733	14,956,867
Support services - administration	9,425,874	9,198,846	9,673,773	9,210,831	9,114,296
Operation and maintenance of plant services	15,795,161	15,589,812	16,553,255	15,419,930	16,382,934
Student transportation services	7,206,382	6,525,401	6,814,368	6,591,865	6,792,736
Operation of non-instructional services	6,764,596	6,257,346	5,957,812	6,162,176	6,016,793
Interest on long-term debt	3,472,400	3,976,078	4,214,379	4,138,703	3,468,829
Total expenses	<u>126,656,363</u>	<u>121,360,357</u>	<u>124,952,846</u>	<u>123,818,404</u>	<u>124,738,952</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	5,076,974	4,831,112	4,233,563	3,999,749	3,933,284
Operation of non-instructional services	1,338,273	1,365,170	1,304,030	1,371,838	1,423,886
Other activities	824,126	1,035,334	887,297	661,647	885,369
Operating grants and contributions	15,094,520	15,389,511	15,189,659	15,152,955	16,020,917
Capital grants and contributions	1,782,290	1,185,476	1,007,145	431,269	368,789
Total program revenues	<u>24,116,183</u>	<u>23,806,603</u>	<u>22,621,694</u>	<u>21,617,458</u>	<u>22,632,245</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (102,540,180)</u>	<u>\$ (97,553,754)</u>	<u>\$ (102,331,152)</u>	<u>\$ (102,200,946)</u>	<u>\$ (102,106,707)</u>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Net (Expense)/Revenue</b>	\$ (105,170,047)	\$ (98,606,700)	\$ (108,141,758)	\$ (102,285,804)	\$ (94,484,638)
<b>General Revenues:</b>					
Taxes:					
Property taxes, levied for general purposes	62,074,813	59,604,841	61,090,761	53,860,840	57,549,945
Property taxes, levied for debt service	13,688,620	13,708,208	12,582,687	12,971,175	12,766,951
Property taxes, levied for capital outlay		5,001,923	550,386	4,821,672	637,451
Investment income	148,545	197,604	601,318	573,220	424,032
Unrestricted county aid	1,432,542	1,832,458	1,791,215	1,824,109	1,840,851
Unrestricted state aid	40,343,873	33,713,426	40,277,329	36,837,971	34,398,608
Unrestricted federal aid	1,307,152	923,554	967,715	918,732	859,543
<b>Total general revenues</b>	<u>118,995,545</u>	<u>114,982,014</u>	<u>117,861,411</u>	<u>111,807,719</u>	<u>108,477,381</u>
<b>Changes in Net Position</b>	<u>\$ 13,825,498</u>	<u>\$ 16,375,314</u>	<u>\$ 9,719,653</u>	<u>\$ 9,521,915</u>	<u>\$ 13,992,743</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Net (Expense)/Revenue</b>	\$ (102,540,180)	\$ (97,553,754)	\$ (102,331,152)	\$ (102,200,946)	\$ (102,106,707)
<b>General Revenues:</b>					
Taxes:					
Property taxes, levied for general purposes	54,220,986	55,339,607	55,836,382	56,019,780	51,667,393
Property taxes, levied for debt service	12,579,327	13,254,490	12,972,470	14,416,461	14,494,845
Property taxes, levied for capital outlay		427,251	239,735	288,598	4,680,428
Investment income	330,972	227,321	147,046	183,533	454,204
Unrestricted county aid	1,826,036	1,683,607	1,788,606	1,860,600	2,028,933
Unrestricted state aid	32,761,002	31,772,975	30,415,734	30,621,560	29,855,266
Unrestricted federal aid	718,070	669,198	390,482	275,714	366,021
<b>Total general revenues</b>	<u>102,436,393</u>	<u>103,374,449</u>	<u>101,790,455</u>	<u>103,666,246</u>	<u>103,547,090</u>
<b>Changes in Net Position</b>	<u>\$ (103,787)</u>	<u>\$ 5,820,695</u>	<u>\$ (540,697)</u>	<u>\$ 1,465,300</u>	<u>\$ 1,440,383</u>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</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>
General Fund:					
Nonspendable	\$ 58,041	\$ 73,321	\$ 73,398	\$ 98,841	\$ 71,112
Unassigned	29,483,339	24,597,480	20,601,738	10,011,786	13,792,578
Total General Fund	\$ 29,541,380	\$ 24,670,801	\$ 20,675,136	\$ 10,110,627	\$ 13,863,690
All Other Governmental Funds:					
Restricted	\$ 38,009,348	\$ 38,201,673	\$ 24,721,577	\$ 29,171,458	\$ 20,859,254
Unassigned	(5,671,330)	(2,171,446)	(351,930)	(467,174)	(569,642)
Total all other governmental funds	\$ 32,338,018	\$ 36,030,227	\$ 24,369,647	\$ 28,704,284	\$ 20,289,612

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund:					
Nonspendable	\$ 1,159,762	\$ 80,646	\$ 105,340	\$ 91,055	\$ 103,470
Restricted					54,348
Unassigned	10,426,549	13,075,774	9,913,394	8,042,627	6,887,662
Total General Fund	<u>\$ 11,586,311</u>	<u>\$ 13,156,420</u>	<u>\$ 10,018,734</u>	<u>\$ 8,133,682</u>	<u>\$ 7,045,480</u>
All Other Governmental Funds:					
Restricted	\$ 32,085,623	\$ 51,402,180	\$ 58,486,820	\$ 71,302,111	\$ 45,626,470
Committed					5,900,818
Unassigned	(247,809)				
Total all other governmental funds	<u>\$ 31,837,814</u>	<u>\$ 51,402,180</u>	<u>\$ 58,486,820</u>	<u>\$ 71,302,111</u>	<u>\$ 51,527,288</u>

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

**(Concluded)**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GOVERNMENTAL FUNDS REVENUES**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>
<b>Federal sources:</b>					
Federal grants	\$ 20,171,738	\$ 18,545,229	\$ 10,776,638	\$ 8,967,493	\$ 11,343,855
National School Lunch Program	7,312,522	5,879,805	4,596,499	4,479,307	4,407,206
Total federal sources	<u>27,484,260</u>	<u>24,425,034</u>	<u>15,373,137</u>	<u>13,446,800</u>	<u>15,751,061</u>
<b>State sources:</b>					
State equalization assistance	28,838,312	26,441,345	32,680,242	29,332,793	27,427,626
State grants	1,134,845	1,193,656	1,201,969	1,057,166	1,046,070
School Facilities Board	4,574,400	5,239,130	6,165,705	3,244,794	964,212
Other revenues	11,505,561	7,272,081	7,597,087	7,505,178	6,970,982
Total state sources	<u>46,053,118</u>	<u>40,146,212</u>	<u>47,645,003</u>	<u>41,139,931</u>	<u>36,408,890</u>
<b>Local sources:</b>					
Property taxes	76,048,068	78,142,790	73,605,709	71,207,640	70,584,386
County aid	1,432,542	1,832,458	1,791,215	1,824,109	1,840,851
Food service sales	430,137	30,872	1,145,008	1,451,958	1,418,894
Investment income	146,716	194,642	592,653	565,235	424,032
Other revenues	8,862,680	5,510,768	8,172,189	9,370,745	7,835,941
Total local sources	<u>86,920,143</u>	<u>85,711,530</u>	<u>85,306,774</u>	<u>84,419,687</u>	<u>82,104,104</u>
<b>Total revenues</b>	<u><u>\$ 160,457,521</u></u>	<u><u>\$ 150,282,776</u></u>	<u><u>\$ 148,324,914</u></u>	<u><u>\$ 139,006,418</u></u>	<u><u>\$ 134,264,055</u></u>

(Continued)

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GOVERNMENTAL FUNDS REVENUES**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Federal sources:</b>					
Federal grants	\$ 10,152,924	\$ 9,831,367	\$ 10,148,656	\$ 9,528,962	\$ 10,800,201
National School Lunch Program	4,686,766	4,445,662	4,386,263	4,321,560	4,087,807
Total federal sources	<u>14,839,690</u>	<u>14,277,029</u>	<u>14,534,919</u>	<u>13,850,522</u>	<u>14,888,008</u>
<b>State sources:</b>					
State equalization assistance	26,460,101	25,836,111	24,671,124	24,829,017	24,859,348
State grants	381,261	339,060	346,824	247,104	266,575
School Facilities Board	175,644	384,315	69,415	6,077	
Other revenues	6,300,901	5,936,864	5,744,610	5,792,543	4,995,918
Total state sources	<u>33,317,907</u>	<u>32,496,350</u>	<u>30,831,973</u>	<u>30,874,741</u>	<u>30,121,841</u>
<b>Local sources:</b>					
Property taxes	66,654,193	68,128,648	69,574,339	70,028,995	70,777,682
County aid	1,826,036	1,683,607	1,788,606	1,860,600	2,028,933
Food service sales	1,242,655	1,291,554	1,278,225	1,371,838	1,341,086
Investment income	327,939	225,318	145,903	182,507	452,392
Other revenues	7,879,032	8,210,997	6,788,728	6,133,761	6,788,455
Total local sources	<u>77,929,855</u>	<u>79,540,124</u>	<u>79,575,801</u>	<u>79,577,701</u>	<u>81,388,548</u>
<b>Total revenues</b>	<u>\$ 126,087,452</u>	<u>\$ 126,313,503</u>	<u>\$ 124,942,693</u>	<u>\$ 124,302,964</u>	<u>\$ 126,398,397</u>

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

**(Concluded)**

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 66,956,293	\$ 63,049,934	\$ 63,236,444	\$ 62,855,094	\$ 58,844,436
Support services - students and staff	18,854,560	17,683,149	16,282,378	14,912,991	14,631,346
Support services - administration	11,195,540	10,804,591	11,158,307	10,506,100	9,561,881
Operation and maintenance of plant services	17,025,182	16,768,269	15,106,227	16,793,596	14,453,618
Student transportation services	7,323,835	3,754,356	6,215,482	7,177,518	6,147,710
Operation of non-instructional services	7,125,790	5,569,389	5,882,895	5,936,927	5,667,634
Capital outlay	18,386,165	18,615,520	16,262,628	17,759,201	17,330,407
Debt service -					
Interest and fiscal charges	2,941,765	3,303,726	3,962,763	3,805,883	4,230,412
Principal retirement	9,710,000	9,620,000	8,995,000	9,180,000	11,615,000
Bond issuance costs		394,848		206,555	
<b>Total expenditures</b>	<u>\$ 159,519,130</u>	<u>\$ 149,563,782</u>	<u>\$ 147,102,124</u>	<u>\$ 149,133,865</u>	<u>\$ 142,482,444</u>
Expenditures for capitalized assets	\$ 11,866,794	\$ 14,030,526	\$ 8,721,738	\$ 10,191,285	\$ 13,658,687
Debt service as a percentage of noncapital expenditures	9%	10%	9%	9%	12%

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 59,602,757	\$ 56,457,965	\$ 56,669,030	\$ 58,304,828	\$ 58,732,150
Support services - students and staff	15,335,287	14,824,748	14,903,830	14,371,801	14,289,983
Support services - administration	9,344,373	8,475,159	9,441,160	8,868,782	8,632,313
Operation and maintenance of plant services	16,672,302	15,364,929	15,587,295	14,586,240	15,697,850
Student transportation services	6,200,130	5,526,585	5,669,952	5,505,736	5,580,341
Operation of non-instructional services	6,112,991	6,123,997	5,886,414	5,999,796	5,910,068
Capital outlay	33,765,869	12,657,218	13,941,073	24,388,911	26,943,964
Debt service -					
Interest and fiscal charges	3,878,087	4,310,162	4,548,463	4,472,787	3,583,138
Principal retirement	11,955,000	6,495,000	9,240,000	9,365,000	7,900,000
Bond issuance costs	487,720			454,250	
<b>Total expenditures</b>	<u>\$ 163,354,516</u>	<u>\$ 130,235,763</u>	<u>\$ 135,887,217</u>	<u>\$ 146,318,131</u>	<u>\$ 147,269,807</u>
Expenditures for capitalized assets	\$ 28,397,281	\$ 9,673,062	\$ 10,051,628	\$ 21,235,438	\$ 22,187,250
Debt service as a percentage of noncapital expenditures	12%	9%	11%	11%	9%

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**OTHER FINANCING SOURCES AND USES AND NET CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 938,391	\$ 718,994	\$ 1,222,790	\$ (10,127,447)	\$ (8,218,389)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds		14,500,000		13,370,000	
Issuance of refunding bonds		15,440,000			
Premium on sale of bonds		163,003		1,303,705	
Transfers in	1,218,056	229,520	908,560	837,197	491,472
Transfers out	(1,218,056)	(229,520)	(908,560)	(837,197)	(491,472)
Payment to refunded bond escrow agent		(15,231,505)			
Insurance recoveries	255,259	65,830	130,120	87,622	36,216
Total other financing sources (uses)	<u>255,259</u>	<u>14,937,328</u>	<u>130,120</u>	<u>14,761,327</u>	<u>36,216</u>
<b>Changes in fund balances</b>	<u>\$ 1,193,650</u>	<u>\$ 15,656,322</u>	<u>\$ 1,352,910</u>	<u>\$ 4,633,880</u>	<u>\$ (8,182,173)</u>
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ (37,267,064)	\$ (3,922,260)	\$ (10,944,524)	\$ (22,015,167)	\$ (20,871,410)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds	14,300,000			41,000,000	
Issuance of refunding bonds	27,290,000				
Premium on sale of bonds	4,757,628			1,890,607	
Transfers in	475,461	1,460,941	576,457	7,711,238	5,084,066
Transfers out	(475,461)	(1,460,941)	(576,457)	(7,711,238)	(5,084,066)
Payment to refunded bond escrow agent	(31,375,474)				
Insurance recoveries	81,319				
Total other financing sources (uses)	<u>15,053,473</u>			<u>42,890,607</u>	
<b>Changes in fund balances</b>	<u>\$ (22,213,591)</u>	<u>\$ (3,922,260)</u>	<u>\$ (10,944,524)</u>	<u>\$ 20,875,440</u>	<u>\$ (20,871,410)</u>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NET LIMITED ASSESSED VALUE AND FULL CASH VALUE OF TAXABLE PROPERTY BY CLASS**  
**LAST TEN FISCAL YEARS**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	\$ 429,990,276	\$ 400,567,419	\$ 401,513,871	\$ 399,048,666	\$ 390,330,020
Agricultural and Vacant	57,947,114	59,892,258	58,382,807	59,919,527	60,223,017
Residential (Owner Occupied)	868,014,646	824,839,513	796,449,750	748,702,169	706,536,397
Residential (Rental)	394,631,224	372,892,194	334,509,179	322,927,262	316,980,477
Historical Property	30,792	29,504	8,426	7,303	7,120
Certain Government Property Improvements	62,782	59,793	56,946	54,234	
<b>Total</b>	<b>\$ 1,750,676,834</b>	<b>\$ 1,658,280,681</b>	<b>\$ 1,590,920,979</b>	<b>\$ 1,530,659,161</b>	<b>\$ 1,474,077,031</b>
Gross Full Cash Value	\$ 17,800,355,898	\$ 16,889,466,055	\$ 16,051,648,676	\$ 15,197,101,709	\$ 14,277,613,844
Ratio of Net Limited Assessed Value to Gross Full Cash Value	10%	10%	10%	10%	10%
Total Direct Rate	5.10	5.45	5.45	5.49	5.63

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	\$ 386,492,477	\$ 393,112,482	\$ 400,993,164	\$ 408,811,883	\$ 426,083,534
Agricultural and Vacant	60,414,179	66,188,518	70,841,726	74,601,112	86,142,740
Residential (Owner Occupied)	680,141,297	646,731,996	630,493,060	695,595,885	756,524,895
Residential (Rental)	311,120,233	297,590,115	274,165,303	202,222,017	197,243,249
Historical Property	7,467	7,467	8,784		
<b>Total</b>	<b>\$ 1,438,175,653</b>	<b>\$ 1,403,630,578</b>	<b>\$ 1,376,502,037</b>	<b>\$ 1,381,230,897</b>	<b>\$ 1,465,994,418</b>
Gross Full Cash Value	\$ 13,982,826,990	\$ 13,296,921,889	\$ 12,548,235,255	\$ 12,435,162,280	\$ 13,069,027,065
Ratio of Net Limited Assessed Value to Gross Full Cash Value	10%	11%	11%	11%	11%
Total Direct Rate	5.49	5.67	5.81	5.93	5.55

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**Note:** On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. Primary taxes are used for general District operations. Secondary taxes are used to service District bonded debt requirements and other voter-approved overrides.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NET FULL CASH ASSESSED VALUE OF TAXABLE PROPERTY BY CLASS**  
**LAST TEN FISCAL YEARS**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	\$ 478,289,753	\$ 451,929,466	\$ 439,304,373	\$ 432,399,906	\$ 405,120,089
Agricultural and Vacant	68,284,229	68,245,448	66,057,812	66,889,053	64,618,058
Residential (Owner Occupied)	915,393,400	878,377,675	841,545,407	772,504,479	727,895,923
Residential (Rental)	470,132,857	430,484,651	393,891,450	381,144,926	344,403,919
Historical Property	38,363	34,242	8,856	7,303	7,120
Certain Government Property Improvements	63,757	63,757	63,405	63,405	
<b>Total</b>	<b>\$ 1,932,202,359</b>	<b>\$ 1,829,135,239</b>	<b>\$ 1,740,871,303</b>	<b>\$ 1,653,009,072</b>	<b>\$ 1,542,045,109</b>
Gross Full Cash Value	\$ 17,800,355,898	\$ 16,889,466,055	\$ 16,051,648,676	\$ 15,197,101,709	\$ 14,277,613,844
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	11%
Estimated Net Full Cash Value	\$ 16,694,217,289	\$ 15,776,378,922	\$ 14,970,099,543	\$ 14,128,652,788	\$ 13,128,581,326
Total Direct Rate	5.10	5.45	5.45	5.49	5.63

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	\$ 399,841,473	\$ 407,546,091	\$ 408,034,494	\$ 416,879,620	\$ 435,323,801
Agricultural and Vacant	62,730,922	67,740,311	72,137,412	76,563,027	89,249,772
Residential (Owner Occupied)	715,602,915	672,118,932	631,913,382	696,402,055	757,863,552
Residential (Rental)	331,184,580	309,393,855	276,538,054	204,516,618	200,241,204
Historical Property	7,467	7,467	8,784		
<b>Total</b>	<b>\$ 1,509,367,357</b>	<b>\$ 1,456,806,656</b>	<b>\$ 1,388,632,126</b>	<b>\$ 1,394,361,320</b>	<b>\$ 1,482,678,329</b>
Gross Full Cash Value	\$ 13,982,826,990	\$ 13,296,921,889	\$ 12,548,235,255	\$ 12,435,162,280	\$ 13,069,027,065
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	11%
Estimated Net Full Cash Value	\$ 12,836,251,850	\$ 12,143,851,114	\$ 11,384,346,777	\$ 11,349,866,101	\$ 12,055,624,019
Total Direct Rate	5.49	5.67	5.81	5.93	5.55

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**Note:** On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. The net full cash assessed value is used for determining the District's bonding capacity and as the ceiling for net limited assessed value.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
PROPERTY TAX ASSESSMENT RATIOS  
LAST TEN FISCAL YEARS**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	18 %	18 %	18 %	18 %	18 %
Agricultural and Vacant	15	15	15	15	15
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	15	15	15	14	15

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	18 %	19 %	19 %	20 %	20 %
Agricultural and Vacant	15	16	16	16	16
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	14	15	16	15	15

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**Note:** Additional classes of property exist, but do not amount to a significant portion of the District's total valuation, therefore they are not included on this schedule.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	<b>Overlapping Rates</b>										
	State Equalization	County	County Free	Flood Control	Community College	Fire District	Central Arizona	City of	District Direct Rates		
			Library	District	District	Assistance	Water	Tucson	Primary	Secondary	Total
2022	0.43	4.33	0.54	0.33	1.27	0.04	0.14	1.31	3.60	1.50	5.10
2021	0.44	4.44	0.54	0.33	1.34	0.04	0.14	1.36	4.00	1.45	5.45
2020	0.46	4.69	0.54	0.33	1.38	0.04	0.14	1.38	4.13	1.32	5.45
2019	0.47	4.76	0.52	0.33	1.40	0.04	0.14	1.48	3.88	1.61	5.49
2018	0.49	5.16	0.51	0.31	1.39	0.05	0.14	1.43	4.26	1.37	5.63
2017	0.50	4.98	0.52	0.33	1.37	0.05	0.14	1.60	4.11	1.38	5.49
2016	0.51	5.09	0.52	0.31	1.37	0.05	0.14	1.60	4.25	1.42	5.67
2015	0.51	4.98	0.44	0.30	1.33	0.05	0.14	1.46	4.37	1.44	5.81
2014	0.51	4.45	0.38	0.26	1.29	0.05	0.14	1.43	4.39	1.54	5.93
2013	0.47	4.20	0.35	0.26	1.17	0.04	0.10	1.26	4.08	1.47	5.55

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Taxpayer</u>	<u>2022</u>		<u>2013</u>	
	<u>Net Limited Assessed Valuation</u>	<u>Percentage of District's Net Limited Assessed Valuation</u>	<u>Net Full Cash Assessed Valuation</u>	<u>Percentage of District's Net Full Cash Assessed Valuation</u>
Northwest Hospital LLC	\$ 34,150,769	1.95 %	\$ 17,718,242	1.20 %
Unisource Energy Corporation	25,671,465	1.47	15,877,296	1.07
DND Neffson Company	16,573,268	0.95	17,998,093	1.21
Southwest Gas Corporation	16,037,683	0.92		
Ventana Medical Systems	10,825,678	0.62	5,464,550	0.37
OVM Delaware LLC & Campbell Blacklidge Plaza	8,320,807	0.48		
FHM Partners LLC	4,821,058	0.28		
Honeywell International	4,806,776	0.27		
Miraval Resort Arizona LLC	4,458,423	0.25		
Tucson Mather Plaza LLC	4,221,634	0.24		
Oro Valley Hospital			11,078,539	0.75
Vestar OVM LLC			9,404,395	0.63
Weingarten Nostat Inc			8,940,897	0.60
CHH Tucson Partnership LP			7,585,926	0.51
J Foothills LLC			7,491,249	0.51
Qwest Communications Corporation			6,961,650	0.47
Total	<u>\$ 129,887,561</u>	<u>7.42 %</u>	<u>\$ 108,520,837</u>	<u>7.32 %</u>

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

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Fiscal Years	Collected to the End of the Current Fiscal Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	\$ 74,452,623	\$ 73,063,958	98.13 %	\$	\$ 73,063,958	98.13 %
2021	76,571,727	75,059,990	98.03	1,038,430	76,098,420	99.38
2020	72,082,917	70,457,630	97.75	1,372,236	71,829,866	99.65
2019	66,481,561	65,204,984	98.08	910,136	66,115,120	99.45
2018	70,644,375	69,294,240	98.09	1,010,209	70,304,449	99.52
2017	65,065,801	63,766,444	98.00	1,060,009	64,826,453	99.63
2016	66,319,241	64,200,699	96.81	1,979,335	66,180,034	99.79
2015	66,991,942	65,160,822	97.27	1,688,960	66,849,782	99.79
2014	68,236,730	66,106,428	96.88	1,667,127	67,773,555	99.32
2013	67,999,506	65,978,452	97.03	1,606,209	67,584,661	99.39

**Source:** The source of this information is the 2022 Pima County Treasurer's records.

**Notes:** 1) Amounts collected are on a cash basis.

2) Unsecured personal property taxes are not included in this schedule because the dates of the monthly rolls vary each year. On the average, 90% of unsecured property taxes are collected within 90 days after the due date.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	General Obligation Bonds					Total Outstanding Debt				
	General Obligation Bonds	Less: Amounts Restricted for Principal	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Financed Purchases and Leases	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2022	\$ 75,030,114	\$ 7,414,992	\$ 67,615,122	0.38 %	\$ 463	\$	\$ 75,030,114	0.42 %	\$ 514	0.13 %
2021	85,417,207	6,170,905	79,246,302	0.47	545		85,417,207	0.51	587	0.17
2020	81,490,308	5,196,311	76,293,997	0.48	528		81,490,308	0.51	564	0.17
2019	91,297,786	4,585,656	86,712,130	0.57	634		91,297,786	0.60	668	0.20
2018	86,599,858	4,140,226	82,459,632	0.58	581		86,599,858	0.61	610	0.20
2017	99,008,377	6,787,782	92,220,595	0.66	657		99,008,377	0.71	705	0.25
2016	94,709,926	6,672,019	88,037,907	0.66	754		94,709,926	0.71	811	0.24
2015	101,539,010	6,898,943	94,640,067	0.75	811		101,539,010	0.81	870	0.27
2014	111,113,094	7,500,462	103,612,632	0.83	888		111,113,094	0.89	952	0.30
2013	83,035,000	5,267,657	77,767,343	0.60	566		83,035,000	0.64	604	0.23

**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 2013-2021 information within this column relates to the transactions previously designated as capital leases.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
JUNE 30, 2022**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Overlapping:			
Pima County	\$ 133,965,000	18.37 %	\$ 24,609,371
Golder Ranch Fire Department	20,328,200	88.37	17,964,030
Northwest Fire District	29,525,000	25.84	7,629,260
City of Tucson	139,940,000	7.98	11,167,212
Subtotal, Overlapping Debt			<u>61,369,873</u>
Direct:			
Amphitheater Unified School District No. 10			<u>75,030,114</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 136,399,987</u></u>

**DIRECT AND OVERLAPPING GENERAL BONDED DEBT RATIOS**

Net Direct General Obligation Bonded Debt		
As a Percentage of Net Limited Assessed Valuation		3.86 %
Net Direct and Overlapping General Bonded Debt		
Per Capita	\$ 883	
As a Percentage of Net Limited Assessed Valuation		7.36 %
As a Percentage of Gross Full Cash Value		0.72 %

**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, 2021 is presented for the overlapping governments as this is the most recent available information.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

**Class B Bond Legal Debt Margin Calculation for Fiscal Year 2022:**

Net full cash assessed valuation	\$ 1,932,202,359
Debt limit (20% of assessed value)	386,440,472
Debt applicable to limit	<u>72,992,166</u>
Legal debt margin	<u><u>\$ 313,448,306</u></u>

**Total Legal Debt Margin Calculation for Fiscal Year 2022:**

Net full cash assessed valuation	\$ 1,932,202,359
Debt limit (30% of assessed value)	579,660,708
Debt applicable to limit	<u>72,992,166</u>
Legal debt margin	<u><u>\$ 506,668,542</u></u>

**Fiscal Year Ended June 30**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Debt Limit	\$ 579,660,708	\$ 548,740,572	\$ 522,261,391	\$ 495,902,722	\$ 462,613,533
Total net debt applicable to limit	<u>72,992,166</u>	<u>82,895,336</u>	<u>77,608,208</u>	<u>86,910,207</u>	<u>81,808,968</u>
Legal debt margin	<u><u>\$ 506,668,542</u></u>	<u><u>\$ 465,845,236</u></u>	<u><u>\$ 444,653,183</u></u>	<u><u>\$ 408,992,515</u></u>	<u><u>\$ 380,804,565</u></u>

Total net debt applicable to the limit as a percentage of debt limit	13%	15%	15%	18%	18%
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	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt Limit	\$ 452,810,207	\$ 437,041,997	\$ 416,589,638	\$ 418,308,396	\$ 444,803,499
Total net debt applicable to limit	<u>99,008,378</u>	<u>91,035,000</u>	<u>97,530,000</u>	<u>106,770,000</u>	<u>83,035,000</u>
Legal debt margin	<u><u>\$ 353,801,829</u></u>	<u><u>\$ 346,006,997</u></u>	<u><u>\$ 319,059,638</u></u>	<u><u>\$ 311,538,396</u></u>	<u><u>\$ 361,768,499</u></u>

Total net debt applicable to the limit as a percentage of debt limit	22%	21%	23%	26%	19%
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**Source:** The source of this information is the District's financial records.

**Notes:** 1) The District's general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds outstanding and the statutory debt limit on Class B bonds outstanding. The calculations of the debt margins are presented in detail for the current fiscal year only.

2) Prior to FY17, net bond premium was restricted by amount and not subject to the statutory debt limit. Beginning with FY17, any additional net premium used for capital projects, bond counsel, printing and preparation of offering documents, a financial advisor, paying agent costs or to pay down debt is counted against both debt limits with the exception of amounts of premium deposited into the Debt Service Fund or a refunding escrow to pay interest payments.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
COUNTY-WIDE DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2021	1,058,318	\$ 55,696,681	\$ 52,942	5.0 %	145,973
2020	1,052,375	51,331,920	48,373	7.4	145,515
2019	1,044,675	47,604,994	45,456	4.0	144,375
2018	1,034,201	45,748,033	44,028	4.5	136,673
2017	1,022,769	42,585,256	41,637	4.5	142,000
2016	1,013,103	40,182,115	39,541	4.9	140,342
2015	1,009,371	38,922,402	38,536	6.0	116,740
2014	1,004,516	37,198,714	37,031	6.2	116,740
2013	996,046	36,935,363	37,063	7.0	116,740
2012	990,380	36,058,871	36,335	7.3	137,500

**Sources:** The source of the "Personal Income" and "Per Capita" information is the Bureau of Economic Analysis. The source of the "Population" and "Unemployment Rate" information is the Arizona Office of Employment and Population Statistics.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
PRINCIPAL EMPLOYERS  
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Employer</u>	<u>2022</u>		<u>2013</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
United States Department of the Air Force	13,830	3.86 %		%
Raytheon Missile Systems	12,610	3.52		
University of Arizona	12,420	3.46		
Pima County	7,550	2.11		
Tucson Unified School District	6,830	1.91		
State of Arizona	6,420	1.79		
Banner University Health Center	5,380	1.50		
Wal-Mart Stores, Inc.	4,560	1.27		
Tucson Medical Center	4,480	1.25		
City of Tucson	4,010	1.12		
Northwest Hospital			1,757	2.69
Ventana Medical Systems			1,150	1.76
Honeywell International Inc.			650	0.99
Oro Valley Hospital			508	0.78
El Conquistador			413	0.63
Miraval			350	0.54
Town of Oro Valley			343	0.52
Sierra Tucson			350	0.54
Tucson National Resort			221	0.34
Westward Look			200	0.31
Total	<u>78,090</u>	<u>21.79 %</u>	<u>5,942</u>	<u>9.10 %</u>
Total employment	<u>358,530</u>		<u>65,414</u>	

**Source:** The 2022 information is from the Maricopa Association of Governments, Arizona Employer Map, and the 2013 information is from the Star 200 and the U.S. Census Bureau, 2013.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE  
LAST TEN FISCAL YEARS**

	<b>Full-time Equivalent Employees as of June 30</b>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Supervisory</b>					
Superintendent	1	1	1	1	1
Assistant superintendents	2	2	2	2	2
Consultants/supervisors of instruction	8	8	8	8	3
Principals	20	20	20	20	19
Assistant principals	17	17	15	15	16
Total supervisory	<u>48</u>	<u>48</u>	<u>46</u>	<u>46</u>	<u>41</u>
<b>Instruction</b>					
Teachers	949	882	770	778	776
Aides	165	186	190	198	209
Total instruction	<u>1,114</u>	<u>1,068</u>	<u>960</u>	<u>976</u>	<u>985</u>
<b>Student Services</b>					
Guidance Counselors	20	20	20	19	18
Librarians	24	24	25	25	25
Psychologists	14	14	20	22	11
Technicians	19	19	5	5	28
Therapists	42	42	45	49	11
Other	38	38	32	32	90
Total student services	<u>157</u>	<u>157</u>	<u>147</u>	<u>152</u>	<u>183</u>
<b>Support and Administration</b>					
Transportation	122	122	107	107	123
Food Service	124	109	135	135	86
Custodial/Maintenance	166	166	166	163	169
Security Services	60	60	107	107	55
Other Administrative Support	103	103	102	102	162
Total support and administration	<u>575</u>	<u>560</u>	<u>617</u>	<u>614</u>	<u>595</u>
<b>Total</b>	<u>1,894</u>	<u>1,833</u>	<u>1,770</u>	<u>1,788</u>	<u>1,804</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE  
LAST TEN FISCAL YEARS**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Supervisory</b>					
Superintendent	1				
Assistant superintendents	1				
Consultants/supervisors of instruction	6	7	9	9	9
Principals	19	18	18	17	16
Assistant principals	16	14	17	15	13
Total supervisory	<u>43</u>	<u>39</u>	<u>44</u>	<u>41</u>	<u>38</u>
<b>Instruction</b>					
Teachers	807	773	780	782	789
Aides	164	160	156	156	160
Total instruction	<u>971</u>	<u>933</u>	<u>936</u>	<u>938</u>	<u>949</u>
<b>Student Services</b>					
Guidance Counselors	18	16	19	19	18
Librarians	24	24	23	23	23
Psychologists	13	12	14	12	13
Technicians	30	25	24	24	26
Therapists	20	11	18	8	8
Other	91	93	105	97	97
Total student services	<u>196</u>	<u>181</u>	<u>203</u>	<u>183</u>	<u>185</u>
<b>Support and Administration</b>					
Transportation	125	127	130	132	136
Food Service	81	82	87	90	95
Custodial/Maintenance	160	161	177	181	192
Security Services	51	54	49	58	62
Other Administrative Support	147	170	170	166	183
Total support and administration	<u>564</u>	<u>594</u>	<u>613</u>	<u>627</u>	<u>668</u>
<b>Total</b>	<u>1,774</u>	<u>1,747</u>	<u>1,796</u>	<u>1,789</u>	<u>1,840</u>

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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
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>
2022	11,588	\$ 128,481,200	\$ 11,087	2.50	\$ 150,149,432	\$ 12,957	3.73	1,114	10.4	47.9 %
2021	10,874	117,629,688	10,818	17.24	135,836,858	12,492	14.66	1,068	10.2	54.4
2020	12,776	117,881,733	9,227	2.01	139,195,695	10,895	9.66	960	13.3	54.4
2019	13,066	118,182,226	9,045	10.00	129,813,272	9,935	9.21	976	13.4	45.4
2018	13,293	109,306,625	8,223	(2.29)	120,928,159	9,097	(3.33)	985	13.5	46.5
2017	13,459	113,267,840	8,415	5.28	126,656,363	9,410	3.58	971	13.9	56.0
2016	13,358	106,773,383	7,993	(1.32)	121,360,357	9,085	(2.92)	933	14.3	48.2
2015	13,352	108,157,681	8,100	3.47	124,952,846	9,358	3.91	936	14.3	47.6
2014	13,749	107,637,183	7,829	(0.60)	123,818,404	9,006	(0.23)	938	14.7	47.3
2013	13,820	108,842,705	7,876	0.42	124,738,952	9,026	1.42	949	14.6	47.2

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


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

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
CAPITAL ASSETS INFORMATION  
LAST TEN FISCAL YEARS**

	<b>Fiscal Year Ended June 30</b>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><u>Schools</u></b>										
<b>Elementary</b>										
Buildings	106	106	106	106	106	100	99	98	98	103
Square feet	843,435	843,435	843,435	843,435	843,435	790,666	788,506	782,549	782,549	775,114
Capacity	8,950	8,950	8,950	8,950	8,950	7,923	7,923	7,860	7,860	7,860
Enrollment	5,446	5,446	5,446	5,239	5,232	4,674	4,649	4,704	5,031	5,098
<b>Middle</b>										
Buildings	36	36	36	36	36	36	32	32	32	39
Square feet	352,666	352,666	352,666	352,666	352,666	352,666	345,664	345,664	345,664	359,824
Capacity	5,532	5,532	5,532	5,532	5,532	3,127	3,127	3,110	3,110	3,110
Enrollment	2,923	2,923	2,923	3,079	3,137	1,806	1,728	1,781	1,821	1,927
<b>High</b>										
Buildings	63	63	63	63	63	63	63	74	74	73
Square feet	893,460	893,460	893,460	893,460	893,460	893,460	893,347	913,496	913,496	907,309
Capacity	4,561	4,561	4,561	4,561	4,561	7,492	7,492	6,920	6,920	6,920
Enrollment	4,511	4,511	4,511	4,577	4,638	4,626	4,648	4,707	4,663	4,726
<b>Other</b>										
Buildings	57	57	57	57	57	57	62	61	61	64
Square feet	465,114	465,114	465,114	465,114	465,114	465,114	428,521	428,071	428,071	434,551
Capacity	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,010	3,010	3,010
Enrollment						2,252	2,222	2,193	2,168	2,082
<b><u>Administrative</u></b>										
Buildings	10	10	10	10	10	10	10	10	10	10
Square feet	91,882	91,882	91,882	91,882	91,822	91,822	91,822	90,777	90,777	90,777
<b><u>Transportation</u></b>										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	143	143	143	143	143	143	131	130	129	125
<b><u>Athletics</u></b>										
Football fields	8	8	8	8	8	8	8	8	8	8
Soccer fields	29	29	29	29	29	29	29	29	29	29
Running tracks	8	8	8	8	8	8	8	8	8	8
Baseball/softball	19	19	19	19	19	19	19	19	19	19
Swimming pools	1	1	1	1	1	1	1	1	1	1
Playgrounds	14	14	14	14	14	14	14	14	14	14
Sand Volleyball	12	12	12	12						

**Source:** The source of this information is the District's facilities records and the Arizona Department of Education 45-1 report.

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**Amphitheater Unified School District No. 10**  
**Single Audit Report**  
Year Ended June 30, 2022

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2022**

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**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

Independent Auditor's Report

Governing Board  
Amphitheater Unified School District No. 10

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10's basic financial statements, and have issued our report thereon dated January 31, 2023. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amphitheater Unified School District No. 10's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control. Accordingly, we do not express an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amphitheater Unified School District No. 10's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
January 31, 2023

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

**Independent Auditor's Report**

Governing Board  
Amphitheater Unified School District No. 10

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

**Opinion on Each Major Federal Program**

We have audited Amphitheater Unified School District No. 10's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Amphitheater Unified School District No. 10's major federal programs for the year ended June 30, 2022. Amphitheater Unified School District No. 10's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Amphitheater Unified School District No. 10 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Amphitheater Unified School District No. 10 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Amphitheater Unified School District No. 10's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Amphitheater Unified School District No. 10's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Amphitheater Unified School District No. 10's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about Amphitheater Unified School District No. 10's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Amphitheater Unified School District No. 10's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Amphitheater Unified School District No. 10's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10's basic financial statements. We issued our report thereon dated January 31, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
March 20, 2023

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2021 - 6/30/2022**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
<b>DEPARTMENT OF AGRICULTURE</b>								
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$458	\$458	CHILD NUTRITION CLUSTER	\$6,057,983
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$140,096	\$236,509	CHILD NUTRITION CLUSTER	\$6,057,983
COVID-19 NATIONAL SCHOOL LUNCH PROGRAM	10.555	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$96,413	\$236,509	CHILD NUTRITION CLUSTER	\$6,057,983
CHILD AND ADULT CARE FOOD PROGRAM	10.558		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$474,490	\$474,490	N/A	\$0
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$5,821,016	\$5,821,016	CHILD NUTRITION CLUSTER	\$6,057,983
COVID-19 PANDEMIC EBT ADMINISTRATIVE COSTS	10.649	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$4,633	\$4,633	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>					<u>\$6,537,106</u>			
<b>DEPARTMENT OF THE INTERIOR</b>								
INDIAN EDUCATION_ASSISTANCE TO SCHOOLS	15.130		ARIZONA DEPARTMENT OF EDUCATION	A20AV00943	\$19,313	\$19,313	N/A	\$0
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>					<u>\$19,313</u>			
<b>DEPARTMENT OF EDUCATION</b>								
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	S010A210003	\$3,650,127	\$3,650,127	N/A	\$0
SPECIAL EDUCATION_GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	H027A210007	\$2,619,573	\$3,138,194	SPECIAL EDUCATION CLUSTER (IDEA)	\$3,252,803
COVID-19 SPECIAL EDUCATION_GRANTS TO STATES	84.027	COVID-19, 84.027X	ARIZONA DEPARTMENT OF EDUCATION	H027X210007	\$518,621	\$3,138,194	SPECIAL EDUCATION CLUSTER (IDEA)	\$3,252,803
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048	84.048A	ARIZONA DEPARTMENT OF EDUCATION	V048A210003	\$382,892	\$382,892	N/A	\$0
INDIAN EDUCATION_GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.060		ARIZONA DEPARTMENT OF EDUCATION		\$17,572	\$17,572	N/A	\$0
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173		ARIZONA DEPARTMENT OF EDUCATION	H173A210007	\$75,906	\$114,609	SPECIAL EDUCATION CLUSTER (IDEA)	\$3,252,803
COVID-19 SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173	COVID-19, 84.173X	ARIZONA DEPARTMENT OF EDUCATION	H173X210003	\$38,703	\$114,609	SPECIAL EDUCATION CLUSTER (IDEA)	\$3,252,803
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		ARIZONA DEPARTMENT OF EDUCATION	S196A210003	\$44,711	\$44,711	N/A	\$0
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.287		ARIZONA DEPARTMENT OF EDUCATION	S287C210003	\$1,050,592	\$1,050,592	N/A	\$0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365	84.365A	ARIZONA DEPARTMENT OF EDUCATION	S365A210003	\$170,958	\$170,958	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	S367A210049	\$532,953	\$532,953	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424	84.424A	ARIZONA DEPARTMENT OF EDUCATION	S424A210003	\$207,492	\$207,492	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D200038	\$52,052	\$11,108,071	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D210038	\$7,371,050	\$11,108,071	N/A	\$0

<i>COVID-19 EDUCATION STABILIZATION FUND</i>	84.425	<i>COVID-19, 84.425U</i>	ARIZONA DEPARTMENT OF EDUCATION	S425U210038	\$3,684,969	\$11,108,071	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<u>\$20,747,864</u>			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
<i>REFUGEE AND ENTRANT ASSISTANCE_DISCRETIONARY GRANTS</i>	93.576		ARIZONA DEPARTMENT OF EDUCATION	90ZE0030-02	\$1,016	\$1,016	N/A	\$0
<i>MEDICAL ASSISTANCE PROGRAM</i>	93.778		PUBLIC CONSULTING GROUP, INC	N/A	\$785,678	\$785,678	MEDICAID CLUSTER	\$785,678
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<u>\$786,694</u>			
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>					<u>\$28,090,977</u>			

**Please Note:**

*Italicized award lines indicate pass-through funding*

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2021 - 6/30/2022**

**Significant Accounting Policies Used in Preparing the SEFA**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Amphitheater Unified School District No. 10 under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**10% De Minimis Cost Rate**

The auditee did not use the de minimis cost rate.

**Assistance Listing Numbers**

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

**Summary of Auditor's Results:**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

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

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

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$842,729

Auditee qualified as low-risk auditee: Yes

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No**

**Findings and Questioned Costs Related to Federal Awards: No**

**Summary Schedule of Prior Audit Findings required to be reported: No**

**Amphitheater Unified School District**  
**Uniform System of Financial Records Compliance Questionnaire**  
**For Fiscal Year Ended June 30, 2022**

## 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 (CQ).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting CQ 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 CQ response. These instructions, the CQ questions, and the required review procedures constitute the minimum audit standards for completing the CQ. Required review procedures are included in the "tooltip" next to applicable questions in the web-based auditor submission CQ. The Arizona Auditor General may reject CQs 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 CQ 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 CQ.
- 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 CQ 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 CQ.
- 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 CQ, 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, or dollar amount of the error, and any other relevant information that would provide context for the deficiency.

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 CQ do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the CQ, including the School District Procurement Rules and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's CQ 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 CQ with references to the audit procedures performed for each question.

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

## Governing board/management procedures

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

1. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

Yes

2. The District annually provided guidance to all governing board members and employees on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as part of their employment. [A.R.S. §§38-502](#) and [38-509](#)

Yes

3. The District annually obtained conflict-of-interest (COI) forms that adequately allowed governing board members and employees to fully disclose a conflict of interest in any contract, sale, purchase, or service, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §38-502](#)

Yes


4. The District maintained, for public inspection, a special file with all documents necessary to memorialize all conflict-of-interest disclosures. [A.R.S. §38-509](#)

Yes

5. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that purchase. [A.R.S. §§38-502\(11\)](#) and [38-503\(B\)](#)

Yes

6. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A 

No allegations of theft, fraud, or misuse during fiscal year 2021-22.

7. 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 


8. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#)

Yes 

9. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#)

Yes 

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018

Yes 

Sample

11

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

N/A 

No such expenditures.

## Budgeting

**Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.**

1. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget—Submission and Publication Instructions](#).

Yes

2. 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. [A.R.S. §15-905\(E\)](#).

Yes

3. Total budgeted expenditures on the adopted budget for the M&O Fund and UCO Fund were within the general budget limit and the unrestricted capital budget limit. If not, and ADE notified the District that the budget exceeded either limit, the District followed the requirements of [A.R.S. §15-905\(E\)](#).

N/A

Revision not required.

4. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S. §15-905\(I\)](#).

Yes

5. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S. §15-905\(M\)](#) and [A.R.S. §15-915](#).

N/A

No prior year over-expenditure.

## Accounting records

**Objective: To determine whether the District accurately maintains accounting records to provide support for financial information.**

**Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.**

1. The District coded transactions in accordance with the [USFR §III Chart of Accounts](#).

No

For one of 50 disbursements reviewed, an expenditure was coded to object code 6733 rather than object code 6732 or 6731.

2. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer.

Population

Sample

3. The District transferred monies only between funds listed in the USFR §III Chart of Accounts—Authorized Transfers.

Population

Sample

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

5. 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.

6. The District reconciled revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS, and the reconciliation was reviewed and properly supported.

## Cash and revenue

**Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.**

1. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. No

The District operated more than one auxiliary operations bank account: Auxiliary Operations Account - Non-High School District-Wide Auxiliary Operations - Active; AHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; CDO HS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; IRHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active.

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

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

4. The District used a Food Service Fund clearing bank account(s) in accordance with [USFR page X-F-5](#) and [Arizona Attorney General Opinion 160-35](#). No

The Food Service Fund clearing bank account was not cleared to the County Treasurer monthly. Additionally, disbursements from the Food Service Fund clearing bank account were not always made to the County Treasurer; specifically, disbursements were made to establish a change fund at the school sites.

5. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#). No

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

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

7. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. [A.R.S. §15-1126](#) Yes

Population

223

Sample

20

8. The extracurricular activities fees tax credit monies were included in the Auxiliary Operations Fund and/or separately accounted for in a Extracurricular Activities Fees Tax Credit Fund. Yes

9. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#). N/A

No account.

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#). Yes

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account. Yes

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#). N/A

No account.

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#). N/A

No account.

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#).

N/A

No account.

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#).

Yes

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#).

No

The District's payroll direct deposit clearing bank account had miscellaneous receipts deposited and cleared from the account during the fiscal year.

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

Yes

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#).

N/A

No account.

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#).

N/A

No account.

20. The use of debit cards was prohibited as a payment method associated with any District bank account.

Yes

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account.

Yes

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies.

Yes

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs.

Yes

Sample

41

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

No

For two of 20 auxiliary cash receipts reviewed, the deposits were not made timely. In addition, for one of 11 student activities cash receipts reviewed, the deposit was not made timely.

Sample

41

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

20

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. All District bank accounts were reconciled monthly by an employee not involved with cash-handling or issuing checks, and reconciliations were reviewed, signed, and dated by an employee independent of the cash-handling process.

Yes 

30. The District tracked and reconciled the number of meals sold to the total cash collected per day.

Yes 

## Supplies inventory

**Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.**

1. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting.

Yes 

## Property control

**Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.**

1. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold.

Yes

The capital asset listing was maintained in Visions and Excel.

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

Yes

3. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually.

No

The District's reconciliation of capitalized acquisitions to capital expenditures was incomplete as not all current year capital asset additions were included nor were all expenditure account codes.

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

Yes

The stewardship listing was maintained in Visions.

5. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list.

No

For two of five assets selected from the premises, the assets were located in different locations than as stated on the listing. In addition, for two of ten assets selected from the stewardship items and capital assets listings, the assets could not be located.

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

Yes

7. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion.

Yes

Data Entry

Inventory completed t

8. The governing board or authorized designee approved stewardship and capital asset items disposed of during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with [Arizona Administrative Code \(A.A.C\) R7-2-1131](#).

Yes

Data Entry

09/28/2021, 10/26/2021

## Expenditures

**Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.**

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

Yes

2. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in [A.R.S. §15-207](#), [A.R.S. §15-304](#), [A.R.S. §15-907](#), and [A.R.S. §15-916](#).

No

For one of 50 disbursements reviewed, the purchase order was prepared after the goods or services were ordered or received. In addition, the Career Technical Education and Arizona Industry Credentials Incentive funds had deficit cash balances of \$82,180 and \$6,884, respectively.

3. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR.

Yes

Sample

105

4. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §§43-1089.01](#) and [15-342\(24\)](#).

Population

Sample

5. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes.

6. The District's expenditures made through written quotes or competitively awarded contracts, including cooperative contracts, agreed to quoted amounts or contract pricing and terms.

7. The District prepared an Advice of Encumbrance for levy funds based on list the 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](#).)

8. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year vocational education spending. [A.R.S. §15-393](#)

9. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#)

## Travel

**Objective: To determine whether the District implemented effective controls to ensure employees were traveling for District purposes and appropriately compensated.**

1. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of Arizona Department of Administration 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 p-card purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.**

1. The District used credit cards.

Data Entry

2. The District used p-cards.

Data Entry

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

4. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

5. The District recovered cards immediately from terminated employees.

Yes

6. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies.

Yes

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

Yes

8. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase.

Yes

9. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees.

Yes

## Procurement

**Objective: To determine whether the District followed the School District Procurement Rules and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.**

1. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR.

Yes

Population

15

Sample

15

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

3. The District maintained a list of prospective bidders. R7-2-1023 Yes

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

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

Population

24

Sample

15

Data Entry

10 IFBs, 5 RFPs

6. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. R7-2-1024(A) or R7-2-1042(B) Yes

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

For nine of 15 sealed procurements reviewed, the solicitation did not include all the required information; specifically, the solicitations did not include the following: notification of whether the school district may award multiple contracts and the school district's basis for determining whether to award multiple contracts. Additionally, for one of 15 sealed procurements reviewed, the solicitation did not include all the required information; specifically, the solicitation did not include the following: notice that the bidder is required to declare whether the bidder has been debarred, suspended, or otherwise lawfully prohibited from participating in any public procurement activity.

8. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. R7-2-1029 or R7-2-1045 Yes

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

10. The District awarded contracts according to R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s). Yes

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of R7-2-1100 through R7-2-1115. N/A

No such procurements.

12. The District obtained signed procurement disclosure statements for all employees with job responsibilities related to each procurement and for all nonemployee consultants or technical advisors involved in each procurement process. R7-2-1008 and R7-2-1015 No

For one of 15 sealed procurements reviewed, the District did not have a signed conflict of interest disclosure on file for all employees with job responsibilities related to the procurement.

13. The District prepared applicable written determinations as required throughout the procurement rules that specify the reasons for the determination and how the determination was made. R7-2-1004. Yes

14. The District followed [A.R.S. §15-213](#), and R7-2-1093 for the use of multi-term contracts. Yes

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

Yes

16. The District's procurement files included the required information, as applicable. 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 R7-2-1003

Yes

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. R7-2-1191 through R7-2-1195

Yes

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period.

Yes

Population

148

Sample

13

Data Entry

Mohave; TCPN/OMN

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative, including how the determination was made. R7-2-1004

Yes

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. R7-2-1011

N/A

District did not act as lead.

Population

0

Sample

0

Data Entry

N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. R7-2-1055 and R7-2-1056

N/A

No emergency procurements.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. R7-2-1053 and R7-2-1086

Yes

Sample

58

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

N/A

No such purchases.

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

N/A

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and R7-2-1196(C)

N/A

No such purchases.

# Classroom site fund

**Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.**

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

Yes 

2. 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 

3. 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.**

1. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees.

Yes 

2. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date.

Yes 

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

Yes 

4. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay.

N/A 

No hourly employees receive prorated payments.

Population

0

Sample

0

5. The District ensured hourly employees were not paid for more than the actual hours worked to date.

Yes 

Population

1003

Sample

14

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

Yes 

7. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. [A.R.S. §§15-512, 15-342, and 41-1750\(G\)](#)

Yes 

8. The District enrolled employees who met the ASRS membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual.

Yes 

9. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#) Yes

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment 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 was properly reviewed and approved before processing and distribution to employees. Yes

## Financial reporting

**Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.**

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

Budgeted expenditures reported on the AFR for the internal service funds did not agree with the District's most recently revised expenditure budget by \$50,000.

2. The District reported revenue and expenditure amounts on the AFR that agreed with the District's accounting records and applicable supporting documentation. No

Actual revenues reported on the AFR for the Auxiliary Operations, Extracurricular Activities Fees Tax Credit, and Student Activities funds did not agree with the District's accounting records by \$317,688, \$317,398, and \$11,380, respectively. Actual expenditures reported on the AFR for the Auxiliary Operations, Extracurricular Activities Fees Tax Credit, and Student Activities funds did not agree with the District's accounting records by \$302,746, \$278,243, and \$21,904, respectively.

3. The District prepared the AFR and AFR summary (if one was prepared) with all information as required by [A.R.S. §15-904](#), and followed the [AFR Review, Submission, and Publication Instructions](#) Yes

4. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records. Yes

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

6. The District's website included its average teacher salary 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 Yes

7. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely. [A.R.S. §15-941](#) and [School Finance Reports](#) Yes

## 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.**

1. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(J\)\(1\), 15-901\(A\)\(1\), 15-901.07, and 15-901.08](#) Yes

2. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#)

Yes 

Sample

3

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

No 

For 12 of 15 elementary and junior high attendance records reviewed, absences were not reported correctly, resulting in a net overstatement of absences of 2.75. For six of seven high school attendance records reviewed, absences were not reported correctly, resulting in a net overstatement of absences of 1.25.

Population

11588

Sample

22

Data Entry

15 EJH, 7 HS

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

Yes 

Sample

3

5. The District was a CTED or CTED member.

Yes 

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

Yes 

7. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number.

Population

Sample

8. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school. (excluding CTED satellite program classes)

9. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(Q\)](#)

Sample

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\(Q\)](#)

Sample

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\(Q\)](#)

Sample

12. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI Program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#)

For seven of seven attendance records reviewed, determined a guardian-approved or District computer-generated daily log was not maintained, therefore unable to agree the hours reported to ADE.

Sample

13. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S. §15-828\(D\)](#).

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

Sample

14. The entry date in the computerized attendance system agreed to the entry form and was entered into the attendance system within 5 working days after the actual date of the student's enrollment. [A.R.S. §15-828](#).

For four of 15 entries reviewed, the District did not document the date the entry information was entered into the computerized attendance system. In addition, for three of 15 entries reviewed, the dates in the computerized system did not agree to the dates on the entry form.

Population


Sample

15. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17](#)

16. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#)

For one of 15 entries reviewed, the District did not maintain adequate verifiable documentation of Arizona residency.

17. The District reported student withdrawal dates to ADE within 5 working days and maintained documentation that supported the date of data entry.

Yes 

Population

235

Sample

15

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#)

Yes 

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S. §15-901\(A\)\(1\)](#)

No 

For six of 15 attendance records reviewed, the District did not maintain documentation of the 10 or more consecutive days of unexcused absences. For two of 15 attendance records reviewed, the District did not count the student in membership through the last day of actual attendance or excused absence.


Population

57

Sample

15

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. [A.R.S. §15-901](#)

Yes 

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#)

No 

For one of 15 entries reviewed, the District did not maintain adequate verifiable documentation of Arizona residency. As a result, it could not be determined if the student should have been excluded from the District's student count and state aid calculations or if the student should have been charged tuition.

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students.

Yes ▼

Sample

7

23. For students participating in distance learning, the District followed attendance procedures defined in a 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.**

1. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

Yes ▼

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

Yes ▼

3. The District assessed security risks for its systems and data and provided employees annual security awareness training.

Yes ▼

4. The District immediately and appropriately modified terminated or transferred employees' or vendors' access to all District systems.

Yes ▼

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

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

7. The District routinely completed software and application updates and patches when they became available. Yes


8. The District had vendor contracts or data-sharing agreements in place with 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

9. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. Yes

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. Yes

12. The District monitored and reviewed IT system-generated incident or error reports to identify security threats or other unusual activity and addressed noted issues.

Yes 

13. The District had recovery and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually.

Yes 

## Transportation support

**Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.**

1. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

No 

The District did not maintain adequate documentation to support the number of eligible students reported on the Transportation Route Report submitted to ADE; a difference of 20 students was noted.

## Records management

**Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.**

1. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. [www.azlibrary.gov/records](http://www.azlibrary.gov/records)

Yes 

## General long-term debt

**Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.**

1. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

No bonds issued during the year.

2. 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\(F\)](#)

3. 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\(B\)](#)

Bond Building Fund still active.

4. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#)

**All noted instances of any noncompliance with USFR requirements have been included in the CQ.**

**Preparer (AUDIT FIRM Representative)**

**Title**

**Date**

Christopher W. Heinfeld, CPA

Audit Partner

03/31/2023



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Revision to the 2022-2023 Governing Board Meeting Schedule

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**BACKGROUND:**

Meetings of the Amphitheater Governing Board typically are held the second and fourth Tuesday of each month during the regular school year. Administration requests to move the May 23, 2023 meeting to May 30, 2023. The revised 2022-2023 Governing Board meeting schedule for the Amphitheater School District is presented to the Board for approval.

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**RECOMMENDATION:**

The Administration recommends that the revised 2022-2023 meeting schedule for the Amphitheater Governing Board be approved as presented.

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**INITIATED BY:**

A handwritten signature in cursive script, appearing to read "ja", is written over a horizontal line.

Jennifer Anderson, Executive Assistant  
to the Superintendent and Governing Board

Date: April 7, 2023

A handwritten signature in cursive script, appearing to read "Todd A. Jaeger", is written over a horizontal line.

Todd A. Jaeger, J.D., Superintendent

## **Amphitheater Governing Board 2022-2023 Meeting Schedule**

The Governing Board of Amphitheater Unified School District No. 10 of Pima County will hold regular Governing Board meetings and Special Governing Board meetings, along with Executive Sessions, on the dates listed below. During months when two meetings are scheduled, the first meeting of the month the Governing Board will conduct primarily regular business. On the second meeting of the month the Governing Board will conduct primarily executive session business for student discipline and other closed session matters. In months when just one meeting is scheduled, the Board may conduct both regular business and executive session matters. Additional meetings may be called by the Board as needed.

All Governing Board meetings are held in the Leadership and Professional Development Center, at 701 W. Wetmore Road, Tucson, Arizona, 85705 unless notice to the contrary is posted. Generally, regular meetings will begin at 6:00 p.m., and special meetings at 5:30 p.m. As times vary, current information will be indicated on agenda postings.

Notices and agendas of all Governing Board meetings and its committees, including updates to location or time, will be posted not less than 24 business hours in advance of the meeting. These notices and agendas will be posted at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the bulletin board case located at the front center entrance. Agendas are also posted on the District’s website: [www.amphi.com](http://www.amphi.com). For more information, you may contact the Governing Board office at (520) 696-5158.

<u>2022-2023</u>	<u>TYPE OF MEETING</u>
<b>Tuesday, July 12, 2022</b> Tuesday, July 26, 2022	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, August 9, 2022</b> Tuesday, August 23, 2022	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, September 13, 2022</b> Tuesday, September 27, 2022	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, October 4, 2022</b> Tuesday, October 25, 2022	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, November 15, 2022 *</b>	<b>Regular Public Meeting</b>
<b>Tuesday, December 6, 2022 *</b>	<b>Regular Public Meeting</b>
<b>Tuesday, January 10, 2023</b> Tuesday, January 31, 2023	<b>Organizational Public Meeting</b> Special Public Meeting
<b>Tuesday, February 14, 2023</b> Tuesday, February 28, 2023	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, March 7, 2023</b> Tuesday, March 28, 2023	Special Public Meeting <b>Regular Public Meeting</b>
<b>Tuesday, April 11, 2023</b> Tuesday, April 25, 2023	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, May 9, 2023</b> Tuesday, May 30, 2023	<b>Regular Public Meeting</b> Special Public Meeting
<b>Tuesday, June 13, 2023</b> Tuesday, June 27, 2023	<b>Regular Public Meeting</b> Special Public Meeting

\*Indicates months when there is only one Board meeting scheduled: November and December.



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Calendar for School Year 2024-2025

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**BACKGROUND:**

The District's school year calendar for School Year 2024-2025 was reviewed at the March 28, 2023, Board meeting.

Administration presented two options, for the 2024-2025 calendar:

- Option 1 follows the current school calendar. School would start on the first Thursday in August (8/1/24) and end two weeks before Memorial Day (5/15/25).
- Option 2 moves the start of school later. School would start on the first Wednesday in August (8/7/24) and would end in the week before Memorial Day (5/21/25).

The starting and ending dates are the only differences between the two options.

After reviewing the options, the Governing Board agreed that Option 2 would be the best choice for the District.

The Option 2 calendar is now presented for approval as the District calendar for FY 24-25.

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**RECOMMENDATION:**

This item is presented for the Board's approval, which the Administration recommends.

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**INITIATED BY:**

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

Date: April 4, 2023

Todd A. Jaeger, J.D., Superintendent

# AMPHITHEATER PUBLIC SCHOOLS CALENDAR 2024-2025 SCHOOL YEAR

## July '24

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## August '24

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## September '24

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

## October '24

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## November '24

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## December '24

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## January '25

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## February '25

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

## March '25

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## April '25

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## May '25

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## June '25

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

School Holidays	
September 2	Labor Day
October 7 - 11	Fall Break
November 11	Veterans Day
November 27 - 29	Thanksgiving
Dec 23 - Jan 3	Winter Break
January 20	Martin Luther King Day
February 20 - 21	Rodeo Break
March 17 - 21	Spring Break

	School Days
	School Holidays (District offices open)
	District Holidays
	Teacher Planning Day
	All/Returning Teachers Planning Days
	New Teacher Planning Days

Grading Periods		
1st	Aug 7 - Oct 4	42 days
2nd	Oct 14 - Dec 19	45 days
3rd	Jan 6 - Mar 14	47 days
4th	Mar 24 - May 21	43 days
	<b>Total</b>	<b>177 days</b>

Important Dates for Staff	
July 4	Independence Day
July 29	New Teachers First Day
August 1	Returning Teachers First Day
Dec 24-26, Jan 1-2	Winter Holidays
March 19 - 21	Spring Break
May 26	Memorial Day



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of School Facilities Oversight Board (SFOB) Grant for Amphitheater High School Central Plant 3 Cooling Tower Water Treatment Equipment Repair

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**BACKGROUND:**

On March 16, 2023, the District submitted a School Facilities Oversight Board (SFOB) Grant request to complete repairs on the Central Plant 3 cooling tower water treatment equipment at Amphitheater High School. The SFOB approved this grant request on March 28, 2023, in the amount of \$2,606.18.

The Governing Board is required to approve the grant's attached terms and conditions to accept this award.

Grant Number: SFB-ERR-03912

Grant Amount: \$2,606.18

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board accepts the SFOB grant number SFB-ERR-03912 in the amount of \$2,606.18 to complete repairs on the Central Plant 3 cooling tower water treatment equipment at Amphitheater High School and authorize the Governing Board President to sign the attached Terms and Conditions.

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**INITIATED BY:**

Richard C. La Nasa, Executive Manager, Operational Support

Date: April 4, 2023

Todd A. Jaeger, J.D., Superintendent

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**DIVISION OF SCHOOL FACILITIES**

Adopted: December 4, 2008

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

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

School District:

School:

eCivis Award/Contract ID Number:

Project Title:

**1. PURPOSE OF TERMS AND CONDITIONS**

These Terms and Conditions apply to the distribution of monies by the Division of School Facilities (DSF) from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5732, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5732 and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

**2. TERM OF TERMS AND CONDITIONS**

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5732.

**2.1 ABANDONMENT OF THE PROJECT**

A Project may be considered to be abandoned if a purchase order has not been issued within four months of approval of funding. In such an instance, the project may be subject to administrative closeout and any monies awarded by the Division of School Facilities to the District may be returned to the fund.

### **3. FINANCIAL CONDITIONS**

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable Division of School Facilities Performance Specifications;
- f. Any award based on an estimate is subject to the Division of School Facilities approval of the procurement process and award of the bid or quote as applicable prior to distribution of funds to the district;
- g. The Division of School Facilities will require a pre-award meeting with the selected contractor before any funding is made available. School district non-compliance with these Terms and Conditions and/or non-performance through the performance period of the project may result in the delay of payments until the issue is corrected;
- h. Professional services deliverables will be submitted to the Division of School Facilities via activity reports before project closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

#### **3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS**

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

### 3.2 SURPLUS FUNDS

If the final cost of the Project is less than the amount awarded by the Division of School Facilities, the District shall return the unspent monies to the Division of School Facilities.

### 3.3 UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the Division of School Facilities ('The Division' for the purposes of this Change Order is interchangeable with 'Division Staff') approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

### 3.4 LOCAL FUNDS

If the District intends to supplement the Project with additional funds, the District shall provide to the Division of School Facilities an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the amount being committed in each project.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are limited to district funds, notwithstanding campus-wide required fire, life, safety systems.

### 3.5 SCOPE OF WORK

Any change in the scope of work shall be implemented by a Change Order. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division of School Facilities to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. No work shall proceed without a fully executed Change Order. If changes in the scope of work are made without the Division of School Facilities approval, the Division of School Facilities will not release any funding for the changes in the scope of work, and further may consider the Project abandoned. Any work the school district approves prior to the executed change order is the financial responsibility of the school district. The District shall return any unspent monies to the Division of School Facilities, and reimburse the Fund for

monies spent without proper authorization from the Division of School Facilities within thirty (30) days of being notified by the Division of School Facilities

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

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

## **4. REPORTING REQUIREMENTS**

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

### **4.1 PUBLIC RECORD**

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

### **4.2 FINAL FINANCIAL REPORT AND PROJECT CLOSEOUT**

The District shall complete a final financial report and project closeout for each project phase awarded before initiating an application for subsequent project phases. The District shall maintain records for five years following the completion of the project, which show:

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for a construction project.

## **5. INSURANCE REQUIREMENTS**

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

initiated by an insurance claim and partnerships reported.

## **6. AUDIT OF RECORDS**

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

## **7. AVAILABILITY OF FUNDS**

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

## **8. RESOLUTION OF DISPUTES**

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

## **9. NON-DISCRIMINATION**

The Parties shall comply with Executive Order 2009-09, which mandates that all persons, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Parties shall take affirmative action to ensure that Districts for employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## **10. TERMINATION**

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

The payment of costs may be subject to audit verification by the Division of School Facilities or its duly authorized representative.

**11. ASSIGNMENT AND DELEGATION**

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

**12. CANCELLATION FOR CONFLICT OF INTEREST**

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

**13. ENTIRE AGREEMENT**

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

**14. APPLICABLE LAW**

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

**15. THIRD PARTY ANTITRUST VIOLATIONS**

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

**16. PROGRAM REVIEW AND SITE VISITS**

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

## **17. RIGHT TO USE, DUPLICATE AND DISCLOSE**

The Division of School Facilities may duplicate, use, and disclose in any manner and for any purpose whatsoever, within the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential nor proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## **18. FEDERAL IMMIGRATION AND NATIONALITY ACT**

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

**19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401**

**19.1 WARRANT COMPLIANCE**

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

**19.2 BREACH OF WARRANTY**

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

**19.3 FAILURE TO COMPLY**

Failure to comply with a Division of School Facilities audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

**19.4 INSPECTION**

The Division of School Facilities retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

**20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.**

The Division of School Facilities may enter into additional agreements with the District that authorize the District to utilize Division of School Facilities funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the Board an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

**21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL**

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

**22. FLOW-DOWN REQUIREMENTS**

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

**23. CERTIFICATION / AUTHORIZATION**

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent, CFO/Business Manager, and Facilities Director of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

**eCivis Award/Contract ID Number:**

\_\_\_\_\_  
Governing Board President (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
School District

\_\_\_\_\_  
Superintendent (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
CFO/Business Manager (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of School Facilities Oversight Board (SFOB) Grant for Nash Elementary School Cooling Tower Water Treatment Equipment Repair

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**BACKGROUND:**

On March 16, 2023, the District submitted a School Facilities Oversight Board (SFOB) Grant request to complete repairs on the cooling tower water treatment equipment at Nash Elementary School. The SFOB approved this grant request on March 28, 2023, in the amount of \$1,127.21.

The Governing Board is required to approve the grant's attached terms and conditions to accept this award.

Grant Number: SFB-ERR-03911

Grant Amount: \$1,127.21

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board accepts the SFOB grant number SFB-ERR-03911 in the amount of \$1,127.21 to complete repairs on the cooling tower water treatment equipment at Nash Elementary School and authorize the Governing Board President to sign the attached Terms and Conditions.

---

**INITIATED BY:**

A handwritten signature in black ink, appearing to read "Richard C. La Nasa".

Richard C. La Nasa, Executive Manager, Operational Support

Date: April 4, 2023

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

Todd A. Jaeger, J.D., Superintendent

**DIVISION OF SCHOOL FACILITIES**

Adopted: December 4, 2008

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

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

School District:

School:

eCivis Award/Contract ID Number:

Project Title:

**1. PURPOSE OF TERMS AND CONDITIONS**

These Terms and Conditions apply to the distribution of monies by the Division of School Facilities (DSF) from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5732, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5732 and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

**2. TERM OF TERMS AND CONDITIONS**

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5732.

**2.1 ABANDONMENT OF THE PROJECT**

A Project may be considered to be abandoned if a purchase order has not been issued within four months of approval of funding. In such an instance, the project may be subject to administrative closeout and any monies awarded by the Division of School Facilities to the District may be returned to the fund.

### **3. FINANCIAL CONDITIONS**

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable Division of School Facilities Performance Specifications;
- f. Any award based on an estimate is subject to the Division of School Facilities approval of the procurement process and award of the bid or quote as applicable prior to distribution of funds to the district;
- g. The Division of School Facilities will require a pre-award meeting with the selected contractor before any funding is made available. School district non-compliance with these Terms and Conditions and/or non-performance through the performance period of the project may result in the delay of payments until the issue is corrected;
- h. Professional services deliverables will be submitted to the Division of School Facilities via activity reports before project closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

#### **3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS**

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

### 3.2 SURPLUS FUNDS

If the final cost of the Project is less than the amount awarded by the Division of School Facilities, the District shall return the unspent monies to the Division of School Facilities.

### 3.3 UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the Division of School Facilities ('The Division' for the purposes of this Change Order is interchangeable with 'Division Staff') approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

### 3.4 LOCAL FUNDS

If the District intends to supplement the Project with additional funds, the District shall provide to the Division of School Facilities an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the amount being committed in each project.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are limited to district funds, notwithstanding campus-wide required fire, life, safety systems.

### 3.5 SCOPE OF WORK

Any change in the scope of work shall be implemented by a Change Order. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division of School Facilities to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. No work shall proceed without a fully executed Change Order. If changes in the scope of work are made without the Division of School Facilities approval, the Division of School Facilities will not release any funding for the changes in the scope of work, and further may consider the Project abandoned. Any work the school district approves prior to the executed change order is the financial responsibility of the school district. The District shall return any unspent monies to the Division of School Facilities, and reimburse the Fund for

monies spent without proper authorization from the Division of School Facilities within thirty (30) days of being notified by the Division of School Facilities

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

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

## **4. REPORTING REQUIREMENTS**

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

### **4.1 PUBLIC RECORD**

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

### **4.2 FINAL FINANCIAL REPORT AND PROJECT CLOSEOUT**

The District shall complete a final financial report and project closeout for each project phase awarded before initiating an application for subsequent project phases. The District shall maintain records for five years following the completion of the project, which show:

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for a construction project.

## **5. INSURANCE REQUIREMENTS**

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

initiated by an insurance claim and partnerships reported.

## **6. AUDIT OF RECORDS**

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

## **7. AVAILABILITY OF FUNDS**

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

## **8. RESOLUTION OF DISPUTES**

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

## **9. NON-DISCRIMINATION**

The Parties shall comply with Executive Order 2009-09, which mandates that all persons, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Parties shall take affirmative action to ensure that Districts for employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## **10. TERMINATION**

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

The payment of costs may be subject to audit verification by the Division of School Facilities or its duly authorized representative.

#### **11. ASSIGNMENT AND DELEGATION**

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

#### **12. CANCELLATION FOR CONFLICT OF INTEREST**

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

#### **13. ENTIRE AGREEMENT**

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

#### **14. APPLICABLE LAW**

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

#### **15. THIRD PARTY ANTITRUST VIOLATIONS**

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

#### **16. PROGRAM REVIEW AND SITE VISITS**

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

## **17. RIGHT TO USE, DUPLICATE AND DISCLOSE**

The Division of School Facilities may duplicate, use, and disclose in any manner and for any purpose whatsoever, within the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential nor proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## **18. FEDERAL IMMIGRATION AND NATIONALITY ACT**

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

**19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401**

**19.1 WARRANT COMPLIANCE**

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

**19.2 BREACH OF WARRANTY**

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

**19.3 FAILURE TO COMPLY**

Failure to comply with a Division of School Facilities audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

**19.4 INSPECTION**

The Division of School Facilities retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

**20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.**

The Division of School Facilities may enter into additional agreements with the District that authorize the District to utilize Division of School Facilities funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the Board an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

**21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL**

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

**22. FLOW-DOWN REQUIREMENTS**

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

**23. CERTIFICATION / AUTHORIZATION**

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent, CFO/Business Manager, and Facilities Director of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

**eCivis Award/Contract ID Number:**

\_\_\_\_\_  
Governing Board President (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
School District

\_\_\_\_\_  
Superintendent (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
CFO/Business Manager (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of School Facilities Oversight Board (SFOB) Grant for Prince Elementary School Cooling Tower Water Treatment Equipment Repair

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**BACKGROUND:**

On March 17, 2023, the District submitted a School Facilities Oversight Board (SFOB) Grant request to complete repairs on the cooling tower water treatment equipment at Prince Elementary School. The SFOB approved this grant request on March 28, 2023, in the amount of \$1,127.21.

The Governing Board is required to approve the grant's attached terms and conditions to accept this award.

Grant Number: SFB-ERR-03933

Grant Amount: \$1,127.21

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board accepts the SFOB grant number SFB-ERR-03933 in the amount of \$1,127.21 to complete repairs on the cooling tower water treatment equipment at Prince Elementary School and authorize the Governing Board President to sign the attached Terms and Conditions.

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**INITIATED BY:**

Richard C. La Nasa, Executive Manager, Operational Support

Date: April 4, 2023

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Todd A. Jaeger, J.D., Superintendent

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**DIVISION OF SCHOOL FACILITIES**

Adopted: December 4, 2008

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

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

School District:

School:

eCivis Award/Contract ID Number:

Project Title:

**1. PURPOSE OF TERMS AND CONDITIONS**

These Terms and Conditions apply to the distribution of monies by the Division of School Facilities (DSF) from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5732, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5732 and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

**2. TERM OF TERMS AND CONDITIONS**

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5732.

**2.1 ABANDONMENT OF THE PROJECT**

A Project may be considered to be abandoned if a purchase order has not been issued within four months of approval of funding. In such an instance, the project may be subject to administrative closeout and any monies awarded by the Division of School Facilities to the District may be returned to the fund.

### **3. FINANCIAL CONDITIONS**

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable Division of School Facilities Performance Specifications;
- f. Any award based on an estimate is subject to the Division of School Facilities approval of the procurement process and award of the bid or quote as applicable prior to distribution of funds to the district;
- g. The Division of School Facilities will require a pre-award meeting with the selected contractor before any funding is made available. School district non-compliance with these Terms and Conditions and/or non-performance through the performance period of the project may result in the delay of payments until the issue is corrected;
- h. Professional services deliverables will be submitted to the Division of School Facilities via activity reports before project closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

#### **3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS**

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

### 3.2 SURPLUS FUNDS

If the final cost of the Project is less than the amount awarded by the Division of School Facilities, the District shall return the unspent monies to the Division of School Facilities.

### 3.3 UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the Division of School Facilities ('The Division' for the purposes of this Change Order is interchangeable with 'Division Staff') approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

### 3.4 LOCAL FUNDS

If the District intends to supplement the Project with additional funds, the District shall provide to the Division of School Facilities an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the amount being committed in each project.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are limited to district funds, notwithstanding campus-wide required fire, life, safety systems.

### 3.5 SCOPE OF WORK

Any change in the scope of work shall be implemented by a Change Order. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division of School Facilities to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. No work shall proceed without a fully executed Change Order. If changes in the scope of work are made without the Division of School Facilities approval, the Division of School Facilities will not release any funding for the changes in the scope of work, and further may consider the Project abandoned. Any work the school district approves prior to the executed change order is the financial responsibility of the school district. The District shall return any unspent monies to the Division of School Facilities, and reimburse the Fund for

monies spent without proper authorization from the Division of School Facilities within thirty (30) days of being notified by the Division of School Facilities

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

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

## **4. REPORTING REQUIREMENTS**

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

### **4.1 PUBLIC RECORD**

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

### **4.2 FINAL FINANCIAL REPORT AND PROJECT CLOSEOUT**

The District shall complete a final financial report and project closeout for each project phase awarded before initiating an application for subsequent project phases. The District shall maintain records for five years following the completion of the project, which show:

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for a construction project.

## **5. INSURANCE REQUIREMENTS**

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

initiated by an insurance claim and partnerships reported.

## **6. AUDIT OF RECORDS**

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

## **7. AVAILABILITY OF FUNDS**

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

## **8. RESOLUTION OF DISPUTES**

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

## **9. NON-DISCRIMINATION**

The Parties shall comply with Executive Order 2009-09, which mandates that all persons, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Parties shall take affirmative action to ensure that Districts for employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## **10. TERMINATION**

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

The payment of costs may be subject to audit verification by the Division of School Facilities or its duly authorized representative.

#### **11. ASSIGNMENT AND DELEGATION**

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

#### **12. CANCELLATION FOR CONFLICT OF INTEREST**

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

#### **13. ENTIRE AGREEMENT**

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

#### **14. APPLICABLE LAW**

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

#### **15. THIRD PARTY ANTITRUST VIOLATIONS**

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

#### **16. PROGRAM REVIEW AND SITE VISITS**

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

## **17. RIGHT TO USE, DUPLICATE AND DISCLOSE**

The Division of School Facilities may duplicate, use, and disclose in any manner and for any purpose whatsoever, within the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential nor proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## **18. FEDERAL IMMIGRATION AND NATIONALITY ACT**

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## **19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401**

### **19.1 WARRANT COMPLIANCE**

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### **19.2 BREACH OF WARRANTY**

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

### **19.3 FAILURE TO COMPLY**

Failure to comply with a Division of School Facilities audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

### **19.4 INSPECTION**

The Division of School Facilities retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## **20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.**

The Division of School Facilities may enter into additional agreements with the District that authorize the District to utilize Division of School Facilities funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the Board an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

## **21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL**

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## **22. FLOW-DOWN REQUIREMENTS**

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

**23. CERTIFICATION / AUTHORIZATION**

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent, CFO/Business Manager, and Facilities Director of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

**eCivis Award/Contract ID Number:**

\_\_\_\_\_  
Governing Board President (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
School District

\_\_\_\_\_  
Superintendent (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
CFO/Business Manager (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of School Facilities Oversight Board (SFOB) Grant for Walker Elementary School Cooling Tower Water Treatment Equipment Repair

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**BACKGROUND:**

On March 17, 2023, the District submitted a School Facilities Oversight Board (SFOB) Grant request to complete repairs on the cooling tower water treatment equipment at Walker Elementary School. The SFOB approved this grant request on March 28, 2023, in the amount of \$2,606.18.

The Governing Board is required to approve the grant's attached terms and conditions to accept this award.

Grant Number: SFB-ERR-03934

Grant Amount: \$2,606.18

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board accepts the SFOB grant number SFB-ERR-03934 in the amount of \$2,606.18 to complete repairs on the cooling tower water treatment equipment at Walker Elementary School and authorize the Governing Board President to sign the attached Terms and Conditions.

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**INITIATED BY:**

A handwritten signature in black ink, appearing to read "Richard C. La Nasa".

Richard C. La Nasa, Executive Manager, Operational Support

Date: April 4, 2023

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

Todd A. Jaeger, J.D., Superintendent

**DIVISION OF SCHOOL FACILITIES**

Adopted: December 4, 2008

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

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

School District:

School:

eCivis Award/Contract ID Number:

Project Title:

**1. PURPOSE OF TERMS AND CONDITIONS**

These Terms and Conditions apply to the distribution of monies by the Division of School Facilities (DSF) from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5732, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5732 and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

**2. TERM OF TERMS AND CONDITIONS**

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5732.

**2.1 ABANDONMENT OF THE PROJECT**

A Project may be considered to be abandoned if a purchase order has not been issued within four months of approval of funding. In such an instance, the project may be subject to administrative closeout and any monies awarded by the Division of School Facilities to the District may be returned to the fund.

### **3. FINANCIAL CONDITIONS**

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable Division of School Facilities Performance Specifications;
- f. Any award based on an estimate is subject to the Division of School Facilities approval of the procurement process and award of the bid or quote as applicable prior to distribution of funds to the district;
- g. The Division of School Facilities will require a pre-award meeting with the selected contractor before any funding is made available. School district non-compliance with these Terms and Conditions and/or non-performance through the performance period of the project may result in the delay of payments until the issue is corrected;
- h. Professional services deliverables will be submitted to the Division of School Facilities via activity reports before project closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

#### **3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS**

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

### 3.2 SURPLUS FUNDS

If the final cost of the Project is less than the amount awarded by the Division of School Facilities, the District shall return the unspent monies to the Division of School Facilities.

### 3.3 UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the Division of School Facilities ('The Division' for the purposes of this Change Order is interchangeable with 'Division Staff') approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

### 3.4 LOCAL FUNDS

If the District intends to supplement the Project with additional funds, the District shall provide to the Division of School Facilities an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the amount being committed in each project.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are limited to district funds, notwithstanding campus-wide required fire, life, safety systems.

### 3.5 SCOPE OF WORK

Any change in the scope of work shall be implemented by a Change Order. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division of School Facilities to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. No work shall proceed without a fully executed Change Order. If changes in the scope of work are made without the Division of School Facilities approval, the Division of School Facilities will not release any funding for the changes in the scope of work, and further may consider the Project abandoned. Any work the school district approves prior to the executed change order is the financial responsibility of the school district. The District shall return any unspent monies to the Division of School Facilities, and reimburse the Fund for

monies spent without proper authorization from the Division of School Facilities within thirty (30) days of being notified by the Division of School Facilities

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

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

## **4. REPORTING REQUIREMENTS**

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

### **4.1 PUBLIC RECORD**

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

### **4.2 FINAL FINANCIAL REPORT AND PROJECT CLOSEOUT**

The District shall complete a final financial report and project closeout for each project phase awarded before initiating an application for subsequent project phases. The District shall maintain records for five years following the completion of the project, which show:

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for a construction project.

## **5. INSURANCE REQUIREMENTS**

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

initiated by an insurance claim and partnerships reported.

## **6. AUDIT OF RECORDS**

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

## **7. AVAILABILITY OF FUNDS**

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

## **8. RESOLUTION OF DISPUTES**

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

## **9. NON-DISCRIMINATION**

The Parties shall comply with Executive Order 2009-09, which mandates that all persons, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Parties shall take affirmative action to ensure that Districts for employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## **10. TERMINATION**

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

The payment of costs may be subject to audit verification by the Division of School Facilities or its duly authorized representative.

**11. ASSIGNMENT AND DELEGATION**

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

**12. CANCELLATION FOR CONFLICT OF INTEREST**

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

**13. ENTIRE AGREEMENT**

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

**14. APPLICABLE LAW**

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

**15. THIRD PARTY ANTITRUST VIOLATIONS**

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

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

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
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It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential nor proprietary information, but shall include professional credit for the architect and engineers of the successful project.

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By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## **19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401**

### **19.1 WARRANT COMPLIANCE**

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### **19.2 BREACH OF WARRANTY**

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

### **19.3 FAILURE TO COMPLY**

Failure to comply with a Division of School Facilities audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

### **19.4 INSPECTION**

The Division of School Facilities retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## **20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.**

The Division of School Facilities may enter into additional agreements with the District that authorize the District to utilize Division of School Facilities funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the Board an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

## **21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL**

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## **22. FLOW-DOWN REQUIREMENTS**

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

**23. CERTIFICATION / AUTHORIZATION**

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent, CFO/Business Manager, and Facilities Director of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

**eCivis Award/Contract ID Number:**

\_\_\_\_\_  
Governing Board President (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
School District

\_\_\_\_\_  
Superintendent (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)

\_\_\_\_\_  
CFO/Business Manager (signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (printed/typed)



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Facility Rental Program Fees

---

**BACKGROUND:**

Governing Board Policy KF requires the establishment of reasonable fees for the rental of District property as defined by the policy and by Arizona Revised Statutes referenced therein. "Reasonable use fee" means an amount that is at least equal to the school district's cost for utilities, services, supplies or personnel that the school provides to the lessee pursuant to the terms of the lease.

The proposed rental rate fee schedule for the 2023-2024 school year is attached for review. The three-hour rate from previous schedules has been removed from the room/field categories to eliminate confusion with multiple rates per room/field. However, the 3-hour minimum rental is still applicable on all rental agreements.

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approve the proposed Facility Rental Rates presented for the 2023-2024 school year.

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**INITIATED BY:**

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Richard C. La Nasa, Executive Manager, Operational Support

Date: April 4, 2023

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Todd A. Jaeger, J.D., Superintendent



<b>Room Rates (3 hour minimum on all rentals)</b>	
<b>High School-Community Non-Profit Rate</b>	
Gymnasium	\$70
Auditorium	\$70
Cafeteria/LRC/Lecture Hall/LPDC	\$35
Classroom	\$20
<b>High School-Commercial Rate</b>	
Gymnasium	\$100
Auditorium	\$100
Cafeteria/LRC/Lecture Hall/LPDC	\$65
Classroom	\$60
<b>Middle School-Community Non-Profit Rate</b>	
Gymnasium	\$35
Cafeteria/LRC/MPR	\$35
Classroom	\$20
<b>Middle School-Commercial Rate</b>	
Gymnasium	\$65
Cafeteria/LRC/MPR	\$65
Classroom	\$60
<b>Elementary School-Community Non-Profit Rate</b>	
Multipurpose Room	\$25
Cafeteria	\$25
Classroom	\$15
<b>Elementary School-Commercial Rate</b>	
Multipurpose Room	\$60
Cafeteria	\$60
Classroom	\$15



<b>Athletics/Field Rates (3 hour minimum on all rentals)</b>	
<b>High School-Community Non-Profit Rate</b>	
Football & Track with Lights	\$50
Football & Track without Lights	\$25
Baseball & Softball with Lights	\$50
Baseball & Softball without Lights	\$25
Sand Beach Volleyball Court with Lights	\$30
Sand Beach Volleyball Court without Lights	\$25
Tennis & Racquetball Court with Lights	\$10
Tennis & Racquetball Court without Lights	\$5
Practice Field	\$15
<b>High School-Commercial Rate</b>	
Football & Track with Lights	\$100
Football & Track without Lights	\$75
Baseball & Softball with Lights	\$60
Baseball & Softball without Lights	\$25
Sand Beach Volleyball Court with Lights	\$40
Sand Beach Volleyball Court without Lights	\$35
Tennis & Racquetball Court with Lights	\$20
Tennis & Racquetball Court without Lights	\$10
Practice Field	\$15
<b>Middle School-Community Non-Profit Rate</b>	
Football Field or Track	\$20
Baseball/Softball Field	\$15
<b>Middle School-Commercial Rate</b>	
Football Field or Track	\$25
Baseball/Softball Field	\$25
<b>Elementary-Community Non-Profit Rate</b>	
All Fields	\$15
<b>Elementary-Commercial Rate</b>	
All Fields	\$25



All Sites Misc Rates	
Community Non-Profit Rate	
Ramada	\$10 per use
Parking Lot	\$50 per use
Equipment	\$25 per use
Piano	\$20 per use
Grand Piano	\$20 per use
Portable Public Address System	\$25 per use
Fixed Public Address System/PA System	\$25 per use
Projector	\$5 per use
Stage Lighting	\$20 per use
Commercial Rate	
Ramada	\$20 per use
Parking Lot	\$50 per use
Equipment	\$25 per use
Piano	\$20 per use
Grand Piano	\$20 per use
Portable Public Address System	\$25 per use
Fixed Public Address System/PA System	\$25 per hour
Projector	\$5 per use
Stage Lighting	\$20 per use
Late Payment Fee	\$25 per event
Returned Check Fee	\$35 per return
Change Fee (less than 5 day notice)	\$50 per change
Custodial/Audio Visual Support/Technology Support/Security/Set-up fees per hour/per person	\$35 or \$50 holiday
Student A/V Support	\$15 per hour
Custodial Flat Per hour (during regular shift hours)	\$15 per hour
Custodial Overtime Per hour (Holidays \$50 per hour) 3 hour minimum	\$35 per hour
Cancellation Fee Total >\$1,000 & less than 48 hour notice	10% Total Invoice



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

---

**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Supplemental Texts and Materials

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**BACKGROUND:**

Attached is a list of new supplemental texts and materials.

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**RECOMMENDATION:**

This list is presented for the Governing Board's approval.

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**INITIATED BY:**

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Matthew Munger  
Associate Superintendent for Secondary Education

Date: April 10, 2023

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Todd A. Jaeger, J.D., Superintendent

SUPPLEMENTAL TEXTS						
Course	Level <i>Grade or Grade Range</i>	Title	Publisher	Copyright	ISBN# <i>Please use 10 digit # if available.</i>	Submitted by <i>School Name</i>
REACH English 9	Secondary	Heartstopper	Graphix	2020	1338617435 or 978-1338617436	Ironwood Ridge HS
REACH English 9	Secondary	Almost American Girl	Balzer & Bray	2020	62685090	Ironwood Ridge HS
REACH English 9	Secondary	What Should I Do with my Life?	Random House	2003	375758984	Ironwood Ridge HS
REACH English 9	Secondary	A Monster Calls	Candlewick	2013	763660655	Ironwood Ridge HS
REACH English 9	Secondary	Fireborne	Penguin Books	2020	525518231	Ironwood Ridge HS
REACH English 9	Secondary	The Little Prince	Mariner Books	2000	156012197	Ironwood Ridge HS
REACH English 9	Secondary	Truly Devious	Katherine Tegen Books	2018	62338064	Ironwood Ridge HS
REACH English 9	Secondary	Six of Crows	Square Fish Media	2021	1250777909	Ironwood Ridge HS
REACH English 10	Secondary	All Systems Red	Tordotcom	2017	9780765397539	426 Ironwood Ridge HS



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

**DATE OF MEETING:**      **April 11, 2023**

**TITLE:**            **Approval of Out of State Travel**

**BACKGROUND:**

**STAFF**

Todd Jaeger, Superintendent, requests permission to attend Odyssey of the Mind World Finals in East Lansing, Michigan on May 23-28, 2023. Approximate cost of travel is \$2,808.85 and will be paid using Maintenance and Operating funds. No school days will be missed, and no substitute is required.

Andrew Miller of Transportation requests permission to attend School Transportation News Expo in Reno, Nevada on July 14-19, 2023. Approximate cost of travel is \$1,991.65 and will be paid using Maintenance and Operating funds. No school days will be missed, and no substitute is required.

**STUDENTS**

Alexis Tuo, Susan Luciano, and Cathy Williams request permission to take six Walker Odyssey of the Mind students to World Finals in East Lansing, Michigan on May 23-28, 2023. Approximate cost of travel is \$12,715 and will be paid using Auxiliary, Tax Credit, Club, and Gifts and Donations funds. No school days will be missed, and no substitutes are required.

Mamie Spillane, Stephanie Quimby-Greene, Kelsey Jernigan, Hilary Wiechert, Ana Villanueva, Ashley Olivas, Tasha Martinez request permission to take six Rio Vista Odyssey of the Mind students to World Finals in East Lansing, Michigan on May 23-28, 2023. Approximate cost of travel is \$21,840 and will be paid using Auxiliary, Tax Credit, and Club funds. No school days will be missed, and no substitutes are required.

Shana Hayes, Megan Frederiksen, Carly Bissonnette, Stephanie Ponce, Victoria Norris, Alicia Schulke, Eric Fling Sr., Craig Roberts, Elizabeth Horvath, Jessica Dagal, Jennifer McEwen, Ryan Inglett, Karen Edmiston, Vanessa Verduzco, Randi Ellis, Terisa Felix-Provencio, Iryna Perry request permission to take thirty-two 5<sup>th</sup> Grade Mesa Verde students to Buena Park and Oak Glen, California on May 3-5, 2023. Approximate cost of travel is \$20,240.00 and will be paid using Auxiliary, Tax Credit, and Gifts and Donations funds. Two school days will be missed, and substitutes are required.

<b>BUDGET CODE KEY</b>		
001.00.100.2579.6582.501.0000	M & O	Non-Instructional Training, Employee Training, Superintendent
001.00.410.2579.6360.528.0000	M & O	Non-Instructional Training, Employee Training, Transportation
001.00.410.2579.6582.528.0000	M & O	Non-Instructional Training, Staff Travel, Transportation
525.00.610.1001.6892.112.0000	Auxiliary	Classroom Instruction, Student Travel, Walker
526.00.610.1001.6892.112.0000	Tax Credit	Classroom Instruction, Student Travel, Walker
530.00.610.1001.6892.112.0000	Gifts & Donations	Classroom Instruction, Student Travel, Walker
850.00.610.1001.6892.112.0000	Club	Classroom Instruction, Student Travel, Walker
525.00.610.2190.6892.112.0000	Auxiliary	Other Student Support Services, Student Travel, Walker
526.00.410.2790.6519.112.0000	Tax Credit	Student Transportation, Student Travel, Walker
530.00.410.2790.6519.112.0000	Gifts & Donations	Student Transportation, Student Travel, Walker

850.00.410.2790.6519.112.0000	Club	Student Transportation, Student Travel, Walker
525.00.610.1001.6892.117.0000	Auxiliary	Classroom Instruction, Student Travel, Rio Vista
526.00.610.1001.6892.117.0000	Tax Credit	Classroom Instruction, Student Travel, Rio Vista
850.00.610.1001.6892.117.0000	Club	Classroom Instruction, Student Travel, Rio Vista
525.00.410.2790.6519.117.0000	Auxiliary	Student Transportation, Student Travel, Rio Vista
526.00.410.2790.6519.117.0000	Tax Credit	Student Transportation, Student Travel, Rio Vista
850.00.410.2790.6519.117.0000	Club	Student Transportation, Student Travel, Rio Vista
525.00.100.1001.6892.116.0000	Auxiliary	Classroom Instruction, Student Travel, Mesa Verde
526.00.100.1001.6892.116.0000	Tax Credit	Classroom Instruction, Student Travel, Mesa Verde
530.00.100.1001.6113.116.0000	Gifts and Donations	Classroom Instruction, Substitutes, Mesa Verde

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**RECOMMENDATION:**

It is the recommendation of the administration that the above travel be approved.

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**INITIATED BY:**




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**Matthew Munger**  
Associate Superintendent for Secondary Education

**Date: April 10, 2023**




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

**AMPHITHEATER PUBLIC SCHOOLS  
STAFF TRAVEL/CONFERENCE REQUEST**

**THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL.**

EMPLOYEE(S): Todd Jaeger \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SCHOOL: District Offices  
 Department (opt.): Superintendent's Office  
 DATE(S): 5/23/23-5/28/23

ACTIVITY/EVENT: Odyssey of the Minds World Finals

LOCATION: Lansing, MI

ABSENCE: # Days 6 Sub Required:  Yes  No # of School Days Missed 0

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

	<u>APPROXIMATE COST</u>		<u>BUDGET CODE/DESCRIPTION</u>
Registration	_____		_____
Transportation	<u>\$1200.00</u>	Mode <u>air</u>	<u>001.00.100.2579.6582.501.0000</u>
Rental Car	<u>\$300.00</u>		<u>001.00.100.2579.6582.501.0000</u>
Meals	<u>\$297.50</u>		<u>001.00.100.2579.6582.501.0000</u>
Lodging	<u>\$1011.35</u>		<u>001.00.100.2579.6582.501.0000</u>
Substitutes	_____		_____
<b>TOTAL</b>	<b><u>\$2808.85</u></b>		

(Note: Tax credit contributions are District funds and require a budget code.)

The District will  (or) will not  receive reimbursement from outside sources.

\* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

Purpose of travel: Attend the OM World Finals

Outcomes and academic benefits to students and staff: The purpose is to support the thirteen District teams competing in the OM World Finals. Odyssey of the Mind is an academic competition with robust participation in the district.

Identify which characteristics of the Portrait of Graduate are specifically related to this request.

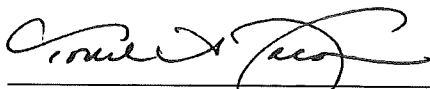
- |   |   |   |
|---|---|---|
| <input checked="" type="checkbox"/> Academic Content  | <input type="checkbox"/> Caring                     | <input type="checkbox"/> Citizenship                  |
| <input type="checkbox"/> Collaboration                | <input type="checkbox"/> Communication              | <input checked="" type="checkbox"/> Creative Thinking |
| <input checked="" type="checkbox"/> Critical Thinking | <input checked="" type="checkbox"/> Problem-Solving |   |

The travel is necessary for the implementation of the project funding the travel.

Submitted by: \_\_\_\_\_

Signature

Date



4-6-23

Associate Superintendent/Superintendent

Date

**AMPHITHEATER PUBLIC SCHOOLS  
STAFF TRAVEL/CONFERENCE REQUEST**

**THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL.**

EMPLOYEE(S): Andrew Miller  
\_\_\_\_\_  
\_\_\_\_\_

SCHOOL: School / Site District Office

Department (opt.): Transportation

DATE(S): 7/14/23-7/19/23

ACTIVITY/EVENT: School Transportation News (STN) Expo

LOCATION: Reno, Nevada

ABSENCE: # Days 4 Sub Required:  Yes  No

# of School Days Missed 4

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

<u>APPROXIMATE COST</u>		<u>BUDGET CODE/DESCRIPTION</u>
		(Note: Tax credit contributions are District funds and require a budget code.)
Registration	<u>399.00</u>	<u>001.00.410.2579.6360.528.0000</u>
Transportation	<u>595.00</u> Mode <u>Air</u>	<u>001.00.410.2579.6582.528.0000</u>
Rental Car	<u>0</u>	
Meals	<u>242.25</u>	<u>001.00.410.2579.6582.528.0000</u>
Lodging	<u>755.40</u>	<u>001.00.410.2579.6582.528.0000</u>
Substitutes	<u>1991.65</u>	
TOTAL		

The District will  (or) will not  receive reimbursement from outside sources.

\* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

Purpose of travel: Ability to connect with 1500 student transportation stakeholders.

Outcomes and academic benefits to students and staff: Update on new changes from the 2023 National Congress on School Transportation Director's Summit.

Identify which characteristics of the Portrait of Graduate are specifically related to this request.

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Academic Content             | <input type="checkbox"/> Caring                     | <input type="checkbox"/> Citizenship                  |
| <input checked="" type="checkbox"/> Collaboration     | <input checked="" type="checkbox"/> Communication   | <input checked="" type="checkbox"/> Creative Thinking |
| <input checked="" type="checkbox"/> Critical Thinking | <input checked="" type="checkbox"/> Problem-Solving |   |

The travel is necessary for the implementation of the project funding the travel.

Submitted by:

[Signature] 3/22/23  
Signature Date

[Signature] 3/27/23  
Principal/Supervisor Date

[Signature] 3/29/2023  
Associate Superintendent/Superintendent Date

AMPHITHEATER PUBLIC SCHOOLS  
STAFF/STUDENT TRAVEL REQUEST

*Attach supporting documentation as needed*

**ORIGINAL SUBMISSION**

**THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL**

SCHOOL: Walker Elementary School

ESTIMATED NUMBER OF STUDENTS: 6

NAME OF SCHOOL GROUP/CLUB/ENTITY: Odyssey of the Mind

STAFF ADVISOR(S)/CHAPERONES: Alexis Tuo, Susan Luciano, Cathy Williams

ABSENCE: # Days 6 Sub Required:  Yes  No # of School Days Missed 0

ACTIVITY / EVENT / PURPOSE OF TRAVEL: Odyssey of the Mind World Finals

DESTINATION OF TRAVEL: Michigan State University – East Lansing, MI

DATES OF TRAVEL AND ESTIMATED DEPARTURE/ARRIVAL TIMES: May 23<sup>rd</sup> through May 28<sup>th</sup> 2023

ACADEMIC BENEFITS TO STUDENTS: Students will be practicing problem solving, effective communication, creative and critical thinking in order to solve problems given to their team for competition.

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Academic Content             | <input checked="" type="checkbox"/> Caring          | <input checked="" type="checkbox"/> Citizenship       |
| <input checked="" type="checkbox"/> Collaboration     | <input checked="" type="checkbox"/> Communication   | <input checked="" type="checkbox"/> Creative Thinking |
| <input checked="" type="checkbox"/> Critical Thinking | <input checked="" type="checkbox"/> Problem-Solving |   |

PROPOSED METHOD OF TRANSPORTATION:

District-owned vehicles

Transportation approval: \_\_\_\_\_

Other Air Plane and Rental Van

Are expenses paid from any of the following accounts? Auxiliary  Tax Credits  Club Funds   
Parent Organization \_\_\_\_\_

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

	APPROX. COST	BUDGET CODE
Registration	<u>\$735 x 9 = \$6,615</u>	<u>850.00.610.1001.6892.112.0000</u> <u>526.00.610.1001.6892.112.0000</u> <u>530.00.610.1001.6892.112.0000</u> <u>PTO</u>
Transportation	<u>Air - \$600 x 9 = \$5,400</u>	<u>850.00.610.2190.6892.112.0000</u> <u>526.00.610.2190.6892.112.0000</u> <u>530.00.610.2190.6892.112.0000</u> <u>PTO</u>
	<u>Rental Van - \$140 x 5 days = \$700</u>	
Meals and Lodging included in registration cost		
<b>TOTAL</b>	<b><u>\$12,715</u></b>	

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **NO**

IF SO, SOURCE & AMOUNTS: **N/A**

\* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **Fundraisers, Club Funds, Gifts and Donations**

COST TO EACH STUDENT \$ 1,413

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **Fundraising and Tax Credits**

FUNDING SOURCE(S): **Club Fund, Tax credits, PTO, and Gifts and Donations**

FUNDRAISING ACTIVITIES PLANNED (If applicable):

**Snow Cones, Restaurant Nights**

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: *Jennifer Lee* 3/27/23  
Signature Date

APPROVED BY: *Christopher Hill* 3/27/23  
Principal/Supervisor Date

*Stephane* 3/28/23  
Associate Superintendent/Supervisor Date

AMPHITHEATER PUBLIC SCHOOLS  
STAFF/STUDENT TRAVEL REQUEST

*Attach supporting documentation as needed*

**ORIGINAL SUBMISSION**

**THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL**

SCHOOL: Rio Vista Elementary School

ESTIMATED NUMBER OF STUDENTS: 14 travelers, 6 students

NAME OF SCHOOL GROUP/CLUB/ENTITY: Odyssey of the Mind

STAFF ADVISOR(S)/CHAPERONES: 7 Advisors/coaches: Mamie Spillane, Stephanie Quimby-Greene, Kelsey Jernigan, Hilary Wiechert. Chaperones: Ana Villanueva, Ashley Olivas, Tasha Martinez.

ABSENCE: # Days 5 Sub Required:  Yes  No # of School Days Missed 0

ACTIVITY / EVENT / PURPOSE OF TRAVEL: Represent Rio Vista at Odyssey of the Mind World Finals

DESTINATION OF TRAVEL: Lansing, Michigan

DATES OF TRAVEL: May 23<sup>rd</sup> – May 28<sup>th</sup>

ACADEMIC BENEFITS TO STUDENTS: Opportunity to represent our district and the State of Arizona in a competition on a college campus using problem solving skills, STEM and STEAM skills. They will be evaluated by world class judges against teams from around the world.

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- |   |   |   |
|---|---|---|
| <input checked="" type="checkbox"/> Academic Content  | <input type="checkbox"/> Caring                     | <input type="checkbox"/> Citizenship                  |
| <input checked="" type="checkbox"/> Collaboration     | <input checked="" type="checkbox"/> Communication   | <input checked="" type="checkbox"/> Creative Thinking |
| <input checked="" type="checkbox"/> Critical Thinking | <input checked="" type="checkbox"/> Problem-Solving |   |

PROPOSED METHOD OF TRANSPORTATION:

District-owned vehicles

Transportation approval: \_\_\_\_\_

Other airplane and round-trip shuttle to campus and on-campus shuttle

Are expenses paid from any of the following accounts? Auxiliary  Tax Credits  Club Funds   
Parent Organization

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

APPROX. COST	BUDGET CODE
Registration (includes lodging and most meals) 10,290	<u>525/526/850.610.1001.6892.117.0000</u> FTO
<u>9,000 plane</u>	
Transportation <u>750 airport shuttle roundtrip</u>	<u>525/526/850.410.2790.6519.117.0000</u> FTO
Meals* Most meals included with registration	<u>525/526/850.610.2190.6892.117.0000</u> FTO
<u>1,800</u> Travel day meals and Meals not covered by meal ticket	_____
Lodging, meals and registration* _____	_____
Substitutes _____	_____
<b>TOTAL</b>	<b><u>21,840</u></b>

\*Housing, meal ticket, entry fees and tickets are covered by registration fee

WILL THE DISTRICT RECEIVE REIMBURSEMENT?

IF SO, SOURCE & AMOUNTS:

\* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID?

Coaches/Advisors included in cost. Chaperones/parents will reimburse through fundraising and contributions to gifts and donations

COST TO EACH STUDENT \$

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? Tax credit

FUNDING SOURCE(S): \_\_\_\_\_

FUNDRAISING ACTIVITIES PLANNED (If applicable):

Student fundraising,-- FTO sponsored reading contest, FTO lemonade sales, FTO penny wars, asking relatives for tax credit donations.

Parent fundraising – includes Go-Fund me, parents selling burritos, tamales, obtaining Gifts and Donations contributions from restaurants where they are employed, privates donations, yard sales

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Stephanie Jimbyfreene 3/29/23  
Signature Date

APPROVED BY: Mamie Spillane 3/29/23  
Principal/Supervisor Date

[Signature] 4/3/23  
Associate Superintendent/Superintendent Date

AMPHITHEATER PUBLIC SCHOOLS  
STAFF/STUDENT TRAVEL REQUEST

Attach supporting documentation as needed

**ORIGINAL SUBMISSION**

**THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL**

SCHOOL: Mesa Verde Elementary

ESTIMATED NUMBER OF STUDENTS: 32

NAME OF SCHOOL GROUP/CLUB/ENTITY: 5<sup>th</sup> Grade Class Field Trip

STAFF ADVISOR(S)/CHAPERONES: Shana Hayes, Megan Frederiksen, Carly Bissonnette, Stephanie Ponce, Victoria Norris, Alicia Schulke, Eric Fling Sr., Craig Roberts, Elizabeth Horvath, Jessica Dagel, Jennifer McEwen, Ryan Inglett, Karen Edmiston, Vanessa Verduzco, Randi Ellis, Terisa Felix-Provencio, Iryna Perry

ABSENCE: # Days 2 Sub Required:  Yes  No # of School Days Missed 2

ACTIVITY / EVENT / PURPOSE OF TRAVEL: Forces in Motion and American Heritage

DESTINATION OF TRAVEL: Buena Park CA and Oak Glen CA

DATES OF TRAVEL: May 3<sup>rd</sup> – May 5<sup>th</sup> 2023

ACADEMIC BENEFITS TO STUDENTS: Students will have hands on exploration with forces of motion relating directly to our science curriculum. At Knotts Berry Farm students will learn how kinetic energy and speed are used to create attractions and gain an understanding of the real-world application of physics. The historical Simulation at Riley's Farms will depict the key events that led to the American Revolution. The students will take on the duties of the soldiers, reenact the battles, and arrive at historically accurate solutions. They will experience a first-hand glimpse of America's past during an historical American Revolution Reenactment. The students will be put into groups where they will participate and compete in a scavenger hunt for both experiences. Prizes will be given for an American Revolution Cause and Effect Jeopardy competition

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- |   |   |   |
|---|---|---|
| <input checked="" type="checkbox"/> Academic Content  | <input type="checkbox"/> Caring                     | <input type="checkbox"/> Citizenship                  |
| <input checked="" type="checkbox"/> Collaboration     | <input type="checkbox"/> Communication              | <input checked="" type="checkbox"/> Creative Thinking |
| <input checked="" type="checkbox"/> Critical Thinking | <input checked="" type="checkbox"/> Problem-Solving |   |

PROPOSED METHOD OF TRANSPORTATION:

District-owned vehicles

Transportation approval: \_\_\_\_\_

Other Project Exploration

Are expenses paid from any of the following accounts? Auxiliary yes Tax Credits Yes Club Funds \_\_\_\_\_  
Parent Organization \_\_\_\_\_

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

	APPROX. COST	BUDGET CODE
Registration	<u>\$20240.00</u>	<u>525/526-00-100-1001-6892-116-0000</u>
	_____	_____
Transportation	_____	_____
	_____	_____
Meals	_____	_____
	_____	_____
Lodging	_____	_____
	_____	_____
Substitutes	<u>280.00</u>	<u>530.00.100.1001.6113.116.0000</u>
<b>TOTAL</b>	<b><u>\$20520.00</u></b>	

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **No**

IF SO, SOURCE & AMOUNTS: \_\_\_\_\_

\* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **Self pay**

COST TO EACH STUDENT \$ **440.00**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **Scholarships Available**

FUNDING SOURCE(S): **TAX and Aux**

FUNDRAISING ACTIVITIES PLANNED (If applicable):

\_\_\_\_\_

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Dache Rike  
Signature

4-5-23  
Date

APPROVED BY: J. Ryan  
Principal Supervisor

4-5-23  
Date

Yasir Qadhi  
Associate Superintendent/Superintendent

4/5/23  
Date



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

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**DATE OF MEETING:**      **April 11, 2023**

**TITLE:**            **Study of Proposed 2023-2024 Code of Conduct**

---

**BACKGROUND:**

State law requires school district governing boards to hold students accountable for misconduct at school and on the way to and from school. For this reason, the Governing Board is annually presented a proposed Student Code of Conduct for the following school year to establish rules for student behavior and appropriate consequences for violations of those rules.

Before presenting a proposed Code of Conduct to the Board, Administration invited school administrators, coaching staff, teachers, and families to provide suggestions for revisions and clarifications to the Code of Conduct. The draft being proposed for 2023-2024 addresses this year’s communications from District and site administration. The proposed modifications can be seen through the tracked changes in the draft with proposed additions in **blue** and proposed deletions in **red**.

In addition, it is important to note that federal and Arizona state law mandate specific outcomes for certain conduct on a school campus, such as where a student threatens the safety or security of a school campus or a student possesses a firearm. The proposed Code of Conduct likewise complies with these legal obligations.

Once approved, the Code of Conduct is provided to students and their families, as well as reviewed with students at the beginning of the school year, so there is a clear understanding of the Board’s rules of conduct for students.

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**RECOMMENDATION:**

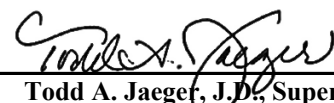
This Board item is presented to permit the Board to study and provide any direction concerning the proposed 2023-2024 Code of Conduct.

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**INITIATED BY:**

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

**Date: April 4, 2023**

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

## Introduction to the Student Code of Conduct

A clear and specific Student Code of Conduct is an essential element in developing and maintaining a successful academic environment. As the expectations for student achievement increase, a Student Code of Conduct becomes increasingly important as a central element in the creation of the safe and caring environment necessary for student success. To be effective, a Code must explain expectations for behavior so that all members of the school community can fully understand them; it must also provide fair and consistent guidelines for consequences to be applied when behavioral incidents do occur to help ensure schools are safe places for students, staff, and the public.

This Code has been drafted to be as conversational as possible, but it is important to recognize that any code of conduct must comply with certain legal mandates for public schools and must be very clear about expectations, to include precise definitions where required. Therefore, this Code provides both “plain language” definitions for behavioral incidents as well as more technical definitions established by the State of Arizona Department of Education.

This Code of Conduct includes the following elements:

- Prohibited behaviors are organized into categories to help students understand the related nature of certain behaviors and their relative impacts upon the learning environment.
- Behavioral rules and potential consequences for violations of the rules are combined together in tables to improve understanding and for ease of reference.
- Because technology has become increasingly important for students both within the school setting and in society at large, this Code incorporates rules on the use and consequences for misuse of technology, including computers and the Internet.

### **The District Values: Basic Expectations for Positive Student Conduct**

The following pages outline eleven positive conduct standards for our student community. Examples are given for each standard; however, they are not intended to be a complete or exhaustive list of examples.

#### **1. DIVERSITY**

- Be your own person and be proud of who you are.
- Recognize that you are different from others and that others will be different from you.
- Respect the differences in others.
- Try to understand the feelings of others.
- Enjoy the differences in people and learn from them.

#### **2. CREATIVITY**

- Think.
- Imagine.
- Try new ways to do things.
- Have your own ideas. Give credit to others for theirs.
- Enjoy new ideas from others.

- Explore ideas in a thoughtful and positive manner.
- Be flexible and adaptable to meet changing demands.

### **3. CURIOSITY**

- Use technology appropriately and for school purposes.
- When you do not understand words, directions, information, or questions, always ask someone to explain their meaning. Ask the teacher, ask friends, or ask your parents.
- When you ask a question in class, other students probably are asking the same question in their heads. When you ask a question, you may be helping other students who are too shy to ask that question.
- Enjoy wondering about everything. Then, ask someone to help you find out more about what you are wondering about. Good helpers are your teacher, the librarian, your parents, and the Internet.
- Be an explorer. Think of new ideas. Think of new ways to understand yourself, others, and the world around you.

### **4. DILIGENCE**

- Attend school daily and be on time.
- When you have a job to do, do it until it is done.
- When you make a promise, keep it.
- When you are supposed to be somewhere at a certain time, be on time.
- Complete tasks on time.
- Make up all missed work, as permitted by your teacher.
- Keep commitments.
- Keep track of your schoolwork. Be responsible for doing classwork and homework. Always do your best.

### **5. ACHIEVEMENT**

- Always try to do your very best at whatever you do.
- Set challenging goals for yourself and go after them.
- Create plans and strategies you will need to achieve your goals.
- If you believe in a goal, stick to it.
- Seek help and assistance when you need it.
- Learn from mistakes. Try not to repeat them.
- Be proud when you improve.
- Be proud of what you can do at school, at home, and with your friends.

### **6. HONESTY:**

- Tell the truth.
- Respect and praise others who tell the truth.
- Do your own work.
- Take pride in admitting when you have made a mistake. Wise people learn from their mistakes.
- Give credit to others for their work and thoughts.

### **7. CARING AND RESPONSIBILITY:**

- Report bullying to a teacher or someone in the office.
- Keep your school safe; tell a teacher or someone in the office when you learn of something that threatens your safety or your school's safety, such as drugs, weapons, or scary behavior.

## **8. KINDNESS**

- Use kind, friendly words toward others.
- Do you like having friends? So do others. Be a friend to someone.
- Do you sometimes need help? So do others. Help someone.
- Do you appreciate someone sharing something with you? So do others. Share with others.
- Encourage others. See the good in them and praise them for it.

## **9. FAIRNESS**

- First, ask yourself, “Is this fair?” Then, ask yourself, “Am I being fair?”
- Expect fairness from others and be fair to them.
- Fairness usually feels right; unfairness never does.

## **10. RESPECTFULNESS:**

- Ask yourself, “How do I want to be treated?” Then, treat others the way you want to be treated.
- Show respect for yourself and others through your actions and what you say.
- Respectful words and actions help when you are part of a group or team.
- You show respect for yourself and others by never using bad language and hand signals at school.
- You show respect when you get over conflicts without getting physical. Ask a grownup for help if you need it.
- You show respect when you take turns and allow others to do their work.
- You show respect when you follow the rules at sports and when you help others, rather than putting them down when they make a mistake.
- You show respect when you follow school dress rules.

## **11. SERVICE TO THE COMMUNITY:**

- Your community is the people around you at school and at home.
- Follow the rules of your community.
- Keep your school clean. Clean up after yourself.
- Recycle whenever possible.
- Be a leader when it helps the group.
- Be a follower when it helps the group.
- Share ideas that will help the group.
- Be a person who can be counted on by others.
- Participate in community projects.
- Help without being asked.

## **Shared Responsibilities for Student Behavior**

In order for our community’s children to maximize the benefits of a public education, everyone must share in the collective responsibility of promoting behavior that provides an environment in which all children can feel safe and learn. Certainly, all members of our community have a role to play as positive models for respectful behavior. The following paragraphs discuss basic responsibilities for students, parents, staff, and the community for ensuring a successful education for every child.

### **Students’ Responsibilities**

Students, you must take an active role in monitoring your own behavior and modeling appropriate behavior for your fellow students. In order to accomplish this, you must:

1. Become familiar with the conduct standards;
2. Strive to follow the conduct standards;
3. Accept and use feedback and/or discipline as resources to improve yourself; and
4. Set goals for improvement.

### **Parents' and Guardians' Responsibilities**

No role model is more powerful than a parent or guardian. Parents are “first and forever teachers” who set much of the direction for their child. Thus, parents and guardians must:

1. Become familiar with the conduct standards and discuss them with their children;
2. Support and reinforce behavior expectations and disciplinary policies of the school by assuming the primary responsibility for the discipline of their children;
3. Cooperate with and support teachers and staff;
4. Maintain regular communication with teachers regarding their children's schoolwork and behavior;
5. Ensure that children attend school every day, unless ill, and that they arrive on time;
6. Teach their children to seek positive resolution to problems and to handle confrontation non-violently; and
7. Provide their children with a nurturing and healthy environment.

### **School Staff Responsibilities**

Each member of the school staff has the primary responsibility of providing for the educational needs of all students and for the safety of the school environment. The school staff members are responsible for:

1. Maintaining an atmosphere conducive to learning and good behavior;
2. Teaching and modeling the conduct standards;
3. Building close and productive relationships with students and their families by demonstrating respect, caring and effective communication;
4. Utilizing informal strategies to intervene with behavior when appropriate; and
5. Administering discipline in a fair and impartial manner to teach by example the principles of justice and citizenship by example.

### **Community and Family Service Organizations' Responsibilities**

Public, private, religious, secular organizations, and businesses can support the prevention, intervention, and remediation of issues associated with student discipline when they:

1. Serve as mentors to help students develop positive social skills that foster safe school environments.
2. Assist in violence prevention, substance abuse education, and character development.
3. Serve as a resource for families of students unable to meet the behavioral expectations of the school and community;
4. Assist students and parents when students re-enter school following disciplinary exclusions; and
5. Become partners with schools to coordinate services which support the school system's disciplinary policies.

# Understanding the Code of Conduct – Q & A

## **Why does the District have a Student Code of Conduct?**

Preserving the safety and protecting the health and general welfare of students, District employees, visitors, and volunteers on school property and at school activities are the legal and moral responsibilities of the Governing Board and its Administration.

The Amphitheater Governing Board and Administration recognize that students should have and need a certain degree of freedom to express their individuality in school, but any such expression should never intrude upon or endanger the freedoms of others. The Governing Board has therefore established policies and directed the Superintendent to establish regulations for student conduct which will strike an appropriate balance between individual freedoms and safe schools.

While the District and its parents, students, and public have expectations for what student behavior should be like, and while we hope every student will strive to meet those expectations, we know that some students will violate those expectations and need some action to help ensure that the violation does not re-occur. The severity of these violations will vary, but many violations will warrant correction – some action to help ensure the violation does not recur. As a consequence, state law mandates that each school district governing board establish rules for student behavior and include the range of consequences the District thinks will encourage more appropriate behavior in the future.

## **Do schools have their own rules for student conduct as well?**

The principal and faculty of each school may have established school-specific rules for student behavior and conduct. These school-based rules are in addition to those contained in this Code of Conduct, provided they are consistent with this Code of Conduct, the policies of the Governing Board, and applicable law.

Students must comply with both this District-wide Student Code of Conduct and with all rules established by the principal and faculty of the school they attend. A student's failure or refusal to comply with the rules of his or her school will subject the student to disciplinary action.

The principal of each school is required to ensure that copies of District and school rules pertaining to discipline, suspension, and expulsion of students are distributed to parents and students.

## **How does one interpret the Code of Conduct?**

Generally, words will be given their ordinary meaning, unless those terms are otherwise specifically defined. In the event of any conflict in interpretation, the determination of the Associate to the Superintendent shall be final. The interests of safety, and student and staff welfare, shall be paramount considerations in the interpretation of disciplinary rules.

## **What happens under the Code if a student only attempts to commit a prohibited act, or helps someone else to attempt or actually commit a prohibited act?**

When a student attempts to commit a prohibited act or participates in any way to help someone else to attempt a prohibited act, actually commits a prohibited act, or conceals the commission of a prohibited act, that student is subject to disciplinary action as if the student had committed the act. This ensures that students develop a sense of personal responsibility for behaviors they encourage or solicit in others. To be subject to discipline in any circumstance, however, the student must have, at a minimum, actively engaged in some behavior which facilitated, promoted, or protected the underlying behavior.

## **What does the Code mean by “possession?”**

A student will be considered to “possess” or “be in possession of” a substance or object if the student:

- (1) knows of the nature, existence, and location of the substance or object, or
- (2) takes control of the substance or object, regardless of the length of time of that control or their intention.

Students who “hold something for a friend” are responsible for possession.

## **What is the difference between criminal law and school district rules?**

Court proceedings relating to an incident at school are separate from the school’s disciplinary procedures. Courts take actions for violations of laws – usually criminal laws. Schools take disciplinary action for violations of school and District rules. Behavior which violates school rules may not violate criminal law. So, discipline may be imposed even if a court decides not to impose criminal penalties. The school administration may, however, be *required* to report certain kinds of student conduct to appropriate law enforcement officials if that conduct also constitutes a crime.

Student conduct matters are governed by District rules and policies, rather than criminal law or court procedures. Juvenile or criminal court matters are not controlled by school district rules or procedures. Schools may use different definitions of violations than used in criminal law. When making decisions, schools do apply a different burden of proof than the courts. To convict, the courts require evidence “beyond a reasonable doubt.” School decisions are based on the “preponderance of evidence.” A preponderance of evidence exists where there is a greater weight of evidence than the evidence offered in opposition to it (e.g. 50.1% vs. 49.9%).

## **Where and when does the Code of Conduct apply?**

This Code applies to students:

- During regular school hours;
- Whenever the student is being transported on a school bus or by other transportation arranged by the school District;
- When the student is traveling to and from school by any other means, including walking or personal travel;

- During school events, including off-campus events and activities such as field trips and athletic competitions;
- At other times where a school employee has jurisdiction or authority over students, including summer activities;
- During other activities associated with or supported by the school in any way; and
- On school or District grounds at any time, regardless of whether school is in session.

Additionally, the principal may take disciplinary action when a student's misconduct away from school has a detrimental effect on other students at school or on the orderly educational process of the District. Also, the principal may take disciplinary action if the violation is directly connected to prior violations at school or threatens to produce further violations or a risk of harm or injury at school.

## **What specific behaviors does this Code of Conduct prohibit?**

The tables which follow in the next section of this Code of Conduct list rules for student conduct (prohibited behaviors). Prohibited behaviors are classified by the following categories in the tables:

1. Aggression and Hostility
2. Alcohol, Tobacco, Medications, and Other Drugs
3. Arson and Combustibles
4. Attendance Violations
5. Harassment, Threats, Bullying, and Intimidation
6. Academic Dishonesty (Lying, Cheating, Forgery, or Plagiarism)
7. Disruptions to the Academic Process
8. Threatening the School Environment
9. Sexual Behaviors
10. Technology Abuses
11. Theft
12. Trespassing
13. Vandalism and Damage
14. Weapons and Dangerous Items

## **What specific consequences can be imposed for violations of this Code of Conduct?**

The tables which follow in the next section of this Code of Conduct list consequences for violations of the Code - the types of discipline which school District personnel are permitted or – in some situations – are required to impose.

The school principal or designee may determine the consequences from those listed. Multiple consequences may be selected by the principal. Principals can consider the age and developmental level of the student in setting disciplinary consequences.

Where a long-term suspension consequence is stated as “(Mandatory),” a principal must present the matter to a long-term suspension hearing officer appointed by the Governing Board for a formal hearing unless the principal requests and obtains a written waiver approved by the Superintendent or his designee. If granted, a mandatory expulsion consequence for the same violation may be waived at the same time.

If not waived as noted above, a “(Mandatory)” expulsion consequence likewise requires that the matter be presented to a hearing officer appointed by the Governing Board to hear the matter and make a recommendation to the Governing Board about expulsion. This expulsion consequence may be waived by the Superintendent (or his designee) upon the student providing proof that he/she has met any terms and conditions set forth by the Long-term Suspension Hearing Officer.

The disciplinary consequences include the following school level and District level actions:

### **School Level Disciplinary Actions:**

Where appropriate or required, school personnel may implement the following disciplinary actions:

- **Activity Restriction** – Restricting a student from participating in or attending school activities such as dances, performances, athletic contests, team practices, club meetings, events, parties, etc.
- **Bus Probation** – Establishing conditions with which the student must comply in order to continue riding the school bus.
- **Bus Suspension** – Denying the student the privilege of riding a school bus for violations of the Student Code of Conduct, even if the student is not denied the right to attend school.
- **Conference** – Meeting or contacting two or more of the following: the student, parent, counselor, principal, and other District staff members.
- **Detention** – Requiring that a student report to a specified location at certain times during school and before or after school, including "Saturday school."
- **In-Class/School Discipline** – Imposing consequences, which do not require suspension from school, such as loss of privileges, additional work assignments, temporary removal from class, and/or other classroom or school-based consequences.
- **In-School Suspension** – Assigning a student to attend a location in the school that is in an area removed from the regular education setting.
- **Probationary Contract** – Executing a written document setting out academic and/or behavioral stipulations for the student. Violation of the contract will result in additional, usually more severe, disciplinary action.
- **Reprimand** – Reprimanding the student, verbally or in writing, by a principal or other staff member.
- **Removal From Class** – Excluding the student from a classroom. The teacher is responsible for maintaining an appropriate learning environment in the classroom. Arizona law, therefore, permits a teacher to temporarily exclude a student from the teacher’s class for serious disruption of the educational process within the teacher’s classroom or for exhibiting persistent disobedient behavior. The teacher may also refuse to readmit the student to the classroom under certain circumstances. In the event of such a removal from class, the student will report to a location at school determined by the school principal. School-based procedures which determine whether the student may return to the class are then implemented.

- **Requests for District-Level Disciplinary Actions** (listed below).
- **Revocation of Automobile Privileges** – Revoking automobile privileges.
- **Revocation of Off-Campus Privileges** – Revoking off-campus privileges.
- **Short-Term Suspension** – Suspending a student from school for up to nine (9) school days. During the term of a short-term suspension, the student must remain away from all District schools and activities. If it is necessary for a student to come to a school during a short-term suspension, the student must make prior arrangements with the principal to do so. A short-term suspension imposed by the principal's designee may be appealed to the principal. A short-term suspension, which was imposed or approved by the actual school principal, is not subject to appeal.
- **Student Schedule or Curriculum Adjustment** – Changing the student's class schedule, teacher, courses, instruction, or access to components of curriculum.
- **Time Out** – Removing a student from instruction in the classroom or from other school activities for a period not to exceed three hours. During time out, the student is reassigned to a supervised area such as the principal's office, alternative or in-school suspension programs, or responsibility rooms.
- **Work Assignments/Community Service** – Providing the student, at the District's discretion, an opportunity to perform supervised activities related to the assistance of District personnel, or to the upkeep and maintenance of school facilities or other public properties, instead of serving or while serving a suspension or expulsion. The student and parent(s) may also request this alternative; however, the final decision rests with the principal. Supervision by parents may be required for this alternative.

### **District-Level Disciplinary Actions:**

Where appropriate or required, District-level personnel may implement the following disciplinary actions:

- **Any of the School Level Disciplinary Actions (listed above)**
- **Long-Term Suspension** – Suspending a student from school for a term not to exceed the total number of school days in one school year (presently 178 school days). A long-term suspension may carry over from one school year into the next. The suspension hearing officer may provide an opportunity for the student to return early from suspension by meeting certain terms and conditions. During the term of a long-term suspension, the student must remain away from all District schools and activities. If it is necessary for a student to come to a school during a long-term suspension, the student must make prior arrangements with the principal to do so. A long-term suspension may only be imposed following a hearing held by a District-level hearing officer. A student or parent has a right to appeal the decision of the District hearing officer to the Governing Board in accordance with District policy and regulation. Suspensions remain in effect pending the Board's review of any appeal.
- **Expulsion** – Expelling a student from school until specifically permitted to return to school by the Governing Board, usually based upon the student's and the parent's compliance with certain terms and conditions. Expulsion can be permanent as well. During the term of an

expulsion, the student must remain away from all District schools and activities. If it is necessary for a student to come to a school during an expulsion, the student must make prior arrangements with the principal *and the hearing officer* to do so.

Following a long-term suspension hearing, the hearing officer may provide an opportunity for the student to avoid an expulsion hearing by meeting certain terms and conditions. If this action is not appropriate based on the circumstances surrounding the student's Code violation(s), or the terms and conditions are not met, whether or not the student should be expelled, and if so, under what conditions (if any) the student might be able to re-apply for admission to the District. **Only the Governing Board can make the final determination of whether a student should be expelled and under what conditions the student might be able to re-apply for admission to the District.** Before making its decision, the Board will consider the reports of both hearing officers and the statements of the student, his/her family, and their lawyer if any are present and choose to speak in accordance with District policy and regulation.

## **Are educational services provided to suspended and expelled students?**

In some circumstances, the District will offer ongoing educational services to students who are suspended or expelled. Whether the District does so depends upon the length of the exclusion from school, the student's status as a disabled student, and the nature of the student's offense.

Where students are eligible for and are offered continuing services by the District, the student's active participation in the alternative education services offered may be considered as a factor in reducing the level of discipline normally appropriate for the offense involved. For example, if a student is suspended for possession of illegal drugs and is being considered for expulsion as well, the fact that the student has enrolled in and is actively pursuing his/her education in the alternative program offered by the District may result in waiver of the requirement under this Code for expulsion or may even serve to reduce the term of the long-term suspension.

## **Are there special considerations for athletes and extracurricular participants?**

Students participating in interscholastic activities for their schools do so as representatives of their school community and as role models for other students. Their involvement with tobacco, drugs, and alcohol at any time can therefore negatively reflect upon their community and convey a poor example to their peers. In addition, the use of tobacco, drugs or alcohol by athletic or activity participants can lead to an increased risk of harm or severe injury to themselves or others during those activities.

The Amphitheater District therefore maintains a zero tolerance "24/7" policy on the use of tobacco, drugs, or alcohol by interscholastic participants. Any interscholastic participant who uses, possesses, or transfers tobacco, alcohol or drugs at any time during their active season of competition will be immediately removed from the activity for the balance of the season. This rule applies 24 hours a day, seven days a week, regardless of a student's location.

Similarly, other behaviors by student representatives can reflect upon their team, school, and community. Students participating in interscholastic activities should be mindful at all times of the important role they play in their school community and how their behavior can negatively impact their fellow teammates, their fellow students, and the school in general. Whether at a team event, a school activity, a community function, or on the internet, student representatives must always observe

appropriate decorum, behavior, and etiquette when acting in any way that is connected to the school or team.

## **How does this Code of Conduct apply to students of different ages and developmental factors?**

The rules and procedures outlined in this Student Code of Conduct apply to all District students. The age, maturity, and developmental factors of students may be considered in determining the type of disciplinary action to be taken in the event of violations. Generally speaking, the older and more mature a student is and/or the more serious the infraction, the more personal responsibility the student will carry for his or her actions.

District personnel who administer student discipline will follow appropriate disciplinary procedures for disabled students when dealing with students in special education programs, with those receiving Section 504 accommodations, and with those who are pending evaluation.

# **Conduct Rules and Consequences**

## **School-Level Actions**

Code of Conduct Rule violations may result in one or more of the following School-Level Actions:

Activity Restriction	Removal from Class
Bus Probation/Suspension	Reprimand
Community Service	Revocation of Automobile Privileges
Conference	Revocation of Off-Campus Privileges
Detention	Schedule or Curriculum Adjustment
In-Class/School Discipline	Short-term Suspension
In-School Suspension	Time Out
Probationary Contract	Work Assignment

Each School Level Action involves a conference with the student to review appropriate conduct.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Aggression and Hostility</b>		
<b>1A. Provocation</b> Use of any form of communication (verbal or written) or gestures, including exhibiting gang signs, that may cause others to fight or engage in other hostilities; challenging someone to fight.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension
<b>1B. Minor Aggressive Act</b> Inappropriate physical contact (non-sexual) which does not cause serious injury.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension

Examples of **MINOR AGGRESSIVE ACT** include, but are not limited to, spitting, tripping, hitting, poking, pulling, or pushing.

<b>1C. Fighting</b> Mutual participation by two of more students in an incident involving physical violence, where there is no major injury.	School Level Actions Short-term Suspension Long-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion
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A verbal confrontation alone does not constitute **FIGHTING**. Students should avoid fighting at all times. If provoked, the first response should be to walk away.

“Mutual participation” for **FIGHTING** may exist if physical violence continues longer than reasonably necessary.

Self-defense is NOT a defense if excessive force is used to defend.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Aggression and Hostility</b>		
<b>1D. Assault</b> Causing any physical injury to another person; making another person reasonably fearful of physical injury; knowingly touching another person with the intent to hurt, insult or provoke that person.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<b>1E. Aggravated Assault</b> Committing assault which: <ul style="list-style-type: none"> <li>• Causes serious physical injury to another; or</li> <li>• Involves a deadly weapon or dangerous instrument; or</li> <li>• Is inflicted upon someone 15 years or younger by someone 18 years old or older; or</li> <li>• Is an assault of a police officer; or</li> <li>• Is an assault of a school employee.</li> </ul>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Alcohol, Tobacco, Medications and Other Drugs</b>		
<b>2A. Alcohol Use or Possession</b> Using or being under the influence of alcohol; possession of an alcohol beverage.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<b>2B. Alcohol Distribution</b> Providing or selling an alcohol beverage to another.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions, Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>

**ALCOHOL** includes substances represented to be alcohol or believed to be alcohol, regardless of whether they are actually alcohol.

**Special 24/7 Rule for Interscholastic competitors and athletes**

Interscholastic participants, who use, possess or distribute tobacco, drugs or alcohol at any time during their season of competition will be removed from the activity for the balance of the season. This rule applies 24 hours a day, seven days a week, regardless of a student's location.

<u>Prohibited Behavior</u>  <b>Alcohol, Tobacco, Medications and Other Drugs</b>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>2C. Drug Use or Possession</b>  Use or possession of any drug or narcotic substance;  Being under the influence of any drug at school or at any school-related event.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<b>2D. Drug Paraphernalia Possession</b>  Possession of any paraphernalia.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion
<b>2E. Drug or Paraphernalia Distribution</b>  Making, distributing, selling, buying, or giving any drug, narcotic substance or paraphernalia to another person;  Transporting or holding drugs or paraphernalia for another;  Providing prescription or over-the-counter medication to another student.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>

To prevent accidental injuries and protect others, students must obtain written permission from the principal to possess or use any form of **MEDICATION**, including over-the-counter substances like pain relievers, vitamins, and supplements at school.

~~Over the counter cough drops and sunscreen are permissible to bring to school, without written permission from the Principal, for self-administration at school, but may not be shared.~~

**DRUG** means any narcotic drug, dangerous drug, marijuana, or peyote (A.R.S. §13-3415) and may include:

- Prescription Drugs (Inappropriately Used);
- Over-the-Counter Drugs (Inappropriately Used);
- Illicit Drugs, including but not limited to, Methamphetamines; Ecstasy, Cocaine or Crack, Hallucinogens, or Heroin.
- All parts of any plant of the genus *Cannabis*, including, but not limited to, extracted resin, salt, compound, derivative, mixture or preparation.

- Cannabinoids (synthetic or natural) commonly called marijuana, THC, “fake weed,” “spice,” “K2,” “bath salts,” etc.; and/or
- Any substance represented to be a drug.

**PARAPHERNALIA** means all equipment, products and materials of any kind which are used, intended for use, or designed for use in producing, testing, packaging, storing, concealing, ingesting, inhaling or otherwise introducing a drug into the human body, including a vapor releasing device such as an electronic cigarette or parts from a vapor releasing device, such as an adapter, cartridge or charger.

<u>Prohibited Behavior</u>  <b>Alcohol, Tobacco, Medications and Other Drugs</b>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<p><b>2F. Tobacco Possession</b></p> <p>Possession of tobacco and related products.</p>	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion
<p><b>2G. Tobacco</b></p> <p>Use, distribution or sale of tobacco and related products other than liquid nicotine*.</p> <p><i>* Liquid nicotine is addressed under Rule 2I as Vaping.</i></p>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<p><b>2H. Medication Violation</b></p> <p>Use or possession of prescription, over-the-counter or herbal medications at school without prior written permission of the principal.*</p> <p><i>*Over-the-counter cough drops and sunscreen are permissible to bring to school, without written permission from the Principal, for self-administration at school, but may not be shared.</i></p>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<p><b>2I. Vaping</b></p> <p>Use or possession of an inhalant product from a vapor-releasing device.</p> <p><i>Inhalant</i> includes liquid nicotine or other liquid substances for inhaling in a vapor form through an electronic cigarette or similar device.</p>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion

Examples of **TOBACCO and TOBACCO-RELATED PRODUCTS** include: cigars, cigarettes, and other nicotine delivery devices, cigarette papers, and smoking or chewing tobacco, except that any substance inhaled through a vapor releasing device (including liquid nicotine) is classified as **“VAPING”** under Rule 2I.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Arson and Combustibles</b>		
<b>3A. Arson</b>  Damaging a structure or property by knowingly causing a fire or explosion.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>
<b>3B. Combustibles</b>  Possession or use of something capable of causing bodily harm or property damage if ignited;  Possession or use of a smoke bomb or something similar that is capable of causing others to believe a fire is occurring.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b> <i>in situations of serious risk of harm to persons or property</i>

When a student uses a combustible to cause a fire, he/she has committed **ARSON**.

**COMBUSTIBLES** include, but are not limited to:

- Matches
- Lighters
- Flammable substances
- Firecrackers, Fireworks
- Poppers
- Smoke/Stink bombs
- Flash paper
- Sparklers
- Caps
- Ammunition (live or blank)

<u>Prohibited Behavior</u>  <b>Attendance Violations</b>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>4A. Tardy</b> Arriving at school or to class after the scheduled start time.	School Level Actions	School Level Actions Short-term Suspension
<b>4B. Excessive Tardies</b> Arriving at school or to class after the scheduled start time five percent (5%) or more of the time.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion*
<b>4C. Off Campus/Unauthorized Area Violation</b> Leaving school grounds or being in an “off limits” area during regular school hours without permission of the Principal.	School Level Actions	School Level Actions Short-term Suspension
<b>4D. Unexcused Absence</b> Failing to attend school without parent or legal guardian permission.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension* Long-term Suspension*
<b>4E. Excessive Absences / Truancy</b> Failing to attend school, unless excused, for more than ten percent (10%) of the number of required attendance days.	School Level Actions	School Level Actions Short-term Suspension* Long-term Suspension* Expulsion*
<b>4F. Leaving Class Without Permission</b> Leaving class without teacher permission.	School Level Actions	School Level Actions Short-term Suspension* Long-term Suspension* Expulsion*

\* After interventions have occurred and/or when combined with other offenses

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<p><b>Harassment, Threats, Bullying, and Intimidation</b></p>		
<p><b>5A. Nonsexual Harassment</b></p> <p>Any form of communication or conduct that is directed at a specific person and that would cause a reasonable person to be seriously alarmed, annoyed, or harassed due to their race, color, religion/religious beliefs, creed, gender, identity, age, national origin, citizenship status, marital status, political beliefs/affiliation, disability, home language, family, social or cultural background.</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>
<p><b>5B. Bullying and/or Cyberbullying</b></p> <p>Acting toward someone in an unwelcome and unprovoked manner, repeated over time, which exerts power over that person on or off District property;</p> <p>Actions that contribute to a substantial risk of potential injury, mental harm, degradation, or societal exclusion or causes physical injury, mental harm or personal degradation.</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion</p>
<p><b>5C. Threats and Intimidation</b></p> <p>Threatening or suggesting, by words or conduct, the intention to cause physical injury or serious damage to a person or their property;</p> <p>Associating with or participation in a group which exhibits negative attitudes and actions toward others.</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion</p>
<p><b>5D. Hazing</b></p> <p>Acting against another student, where both of the following apply:</p> <p>The act is in connection with initiation into, affiliation with, or membership in any school organization; and</p> <p>The act poses a risk of or causes injury, mental harm or degradation.</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b></p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion</p>

**BULLYING** requires an imbalance of power (real or perceived), repeated over time, between one or more persons and the victim. Actions may include:

- physical (pushing, hitting, kicking, spitting, stealing);

- verbal (making threats, taunting, teasing, name-calling); or
- psychological (spreading rumors, social exclusion, manipulating social relationships).

**NONSEXUAL HARASSMENT** is different from **BULLYING** in that the reason for the negative comment or act is due to a person being a part of a particular category of identity/group which has the legal protections, or for which the District's policies provide protections, such as race, ethnicity, gender, sexual orientation or identity, or disability. It also does not require the conduct to be repeated over time.

**NONSEXUAL HARASSMENT** is different from **SEXUAL HARASSMENT** due to a lack of connection between the comment/actions to a desired sexual relations, sexual act, or romantic involvement of the parties.

**CYBERBULLYING** includes behavior that occurs through direct and indirect electronic acts (electronic mail, text messages, instant messaging, digital pictures or images, website / social media / blog postings, etc.).

An example of **HAZING** includes using hand signals, graffiti, apparel, accessory, or manner of dress or grooming which by color, arrangement, trademark, symbol, or other attribute indicates or implies membership or affiliation with such a group.

A "**SCHOOL ORGANIZATION**" means an athletic team, association, order, society, corps, cooperative, club, or similar group that is affiliated with a District school and whose membership consists primarily of students.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Academic Dishonesty</b>		
<p><b>6A. Cheating</b></p> <p>Claiming someone else's information or school work for your own;</p> <p>Recording and/or transferring information about tests or quizzes to another person.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension Expulsion</p>
<p><b>6B. Forgery</b></p> <p>Falsely and fraudulently making or altering a document;</p> <p>Modifying a school-related document by any means without written permission.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension Expulsion</p>
<p><b>6C. Lying</b></p> <p>Making an untrue statement with intent to deceive; creating a false or misleading impression.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension Expulsion</p>
<p><b>6D. Plagiarism</b></p> <p>Stealing and passing off the ideas or words of another as one's own.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Long-term Suspension Expulsion</p>

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<p><b>7A. Disruption</b></p> <p>Engaging in behavior which causes an interruption in a class, activity, or school business;</p> <p>Any behavior that requires the involvement of law enforcement personnel.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>
<p><b>7B. Dress Code Violation</b></p> <p>Wearing clothing or accessories which do not comply with the dress code guidelines stated by school or District policy;</p> <p>The failure to wear or display student identification.</p>	<p>School Level Actions</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>
<p><b>7C. Insubordination</b></p> <p>Refusal to follow directions of school personnel;</p> <p>Delivering socially rude comments or conduct toward school personnel.</p>	<p>School Level Actions Short-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension Expulsion</p>
<p><b>7D. Inappropriate Language or Gestures</b></p> <p>Verbal swearing, name-calling, making racial, ethnic, religious or gender slurs, exhibiting gang signs, or the use of words in an offensive or demeaning manner;</p> <p>Making gestures toward others intended to offend or annoy the other person;</p> <p>Making gestures that communicate a hostile or sexual message.</p>	<p>School Level Actions Short-term Suspension</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>

A **DISRUPTION** may include, but is not limited to:

- sustained talk or verbal outbursts; horseplay or roughhousing; being out of your seat repeatedly; or
- an act that occurs off campus, including online or through social media, which has a disruptive impact on the learning environment of a school campus.

<u>Prohibited Behavior</u>  <b>Disruptions to the Academic Process (cont.)</b>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>7E. Parking Violation</b>  Parking on school grounds or near school in a manner or location contrary to the school's parking rule;  Not displaying proper and required permits as may be issued by the District or the Arizona Department of Motor Vehicles.	School Level Actions	School Level Actions
<b>7F. Gambling</b>  Playing games of chance for money or property.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension
<b>7G. Pranks</b>  Any act of mischief that disrupts or distracts from a class, school activity or school event.	School Level Actions	School Level Actions Short-term Suspension Long-term Suspension
<b>7H. Probation Violation</b>  Violation of any term or condition of academic and/or disciplinary probation contract assigned by a school administrator or District hearing officer.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion
<b>7I. Safety Violation</b>  Acting in a manner that endangers the well-being of yourself or other person(s).	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion
<b>7J. Gang-related Clothing or Accessories</b>  Wearing or displaying clothing items, images or accessories that represent gang affiliation or membership.	School Level Actions Short-term Suspension <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b>

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Threatening the School Environment</b>		
<b>8A. Bomb Threat</b>  Threatening to cause harm to property or person using a bomb, dynamite, explosive, or arson-causing device.	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>
<b>8B. Chemical or Biological Threat</b>  Threatening to cause harm using dangerous chemicals or biological agents.	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>
<b>8C. False Fire Alarm</b>  Intentionally ringing a fire alarm when there is no fire;  Falsely reporting a fire.	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>
<b>8D. Other Threat to School</b>  Any threat (not listed in Rules 8A, 8B or 8C above) to cause damage to a school building or school property, or to harm students or staff.	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>	School Level Actions Short-term Suspension <i><b>(Mandatory)</b></i> Long-term Suspension <i><b>(Mandatory)</b></i> Expulsion <i><b>(Mandatory)</b></i>

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<p align="center"><b>Sexual Behaviors*</b></p>		
<p><b>9A. Sexually Inappropriate Materials*</b></p> <p>Possession of materials containing sexually explicit depictions.</p>	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension
<p><b>9B. Inappropriate Physical Contact*</b></p> <p>An isolated incident of unwelcome contact of a sexual nature.</p>	School Level Actions Short-term Suspension Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion
<p><b>9C. Sexual Harassment*</b></p> <p>Unwelcome conduct or comment of a sexual nature toward another person associated with their gender/sex, sexual orientation, gender identity, or gender expression which is:</p> <ul style="list-style-type: none"> <li>• Severe; AND</li> <li>• Pervasive; AND</li> <li>• Objectively offensive so it interferes with another person's full participation in the educational process or any school program or activity.</li> </ul> <p>Sexual Assault, Dating Abuse/Violence and Domestic Abuse/Violence are considered Sexual Harassment.</p> <p>Comments and contact toward anyone due to their sexual orientation, gender identity, or gender expression may be considered Sexual Harassment.</p>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<p><b>9D. Sexual Harassment* With Bodily Contact</b></p> <p>Sexual Harassment (defined above) that includes unwanted physical contact of sexual or non-sexual body parts.</p> <p>Any bodily contact linked to dating abuse/violence or domestic abuse/violence.</p>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>

**SEXUALLY INAPPROPRIATE MATERIALS** includes, but is not limited to, photographs, drawings, recordings, and written language.

**SEXUAL HARASSMENT** includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, teasing, jokes, and other verbal, nonverbal, or physical

conduct of a sexual nature; coercion of a third party to commit harassment towards another person.

**SEXUAL ORIENTATION** means romantic attraction to a certain gender.

**GENDER IDENTITY** means a person's deeply-felt, inherent sense of being male, female or an alternative gender.

**GENDER EXPRESSION** is how the person shows their gender identity in their mannerisms, dress, or ways of communication.

*\*Federal law imposes limitations on school district discipline pertaining to allegations of sexual behavior. See Policy ACAA and Regulation ACAA-R in the appendix.*

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Sexual Behaviors (cont.)</b>		
<b>9E. Indecent Exposure</b> Exposure of a person’s own genitals, buttocks or female areola.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions, Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<b>9F. Inappropriate Public Display of Affection</b> Affectionate behavior between two consenting students that would reasonably offend another person.	School Level Actions Short-term Suspension Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion
<b>9G. Public Indecency</b> Displaying one’s private parts or engaging in sexual acts.	School Level Actions Short-term Suspension Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion

**INDECENT EXPOSURE** requires the presence of another person and disregard about whether that other person would be reasonably offended or alarmed by the act.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Technology Abuses</b>		
<b>10A. Inappropriate Use of Technology</b> Using District computers, network or other technology to post, send, or share personal information, on or off District property, about one’s self or about others without prior permission from a teacher and parent to do so.	School Level Actions	School Level Actions Short-term Suspension Long-term Suspension Expulsion

**PERSONAL INFORMATION** includes names, pictures, addresses, telephone numbers, school address, etc.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Technology Abuses (cont.)</b>		
<p><b>10B. Misuse of Technology</b></p> <p>Making or attempting unauthorized access to any Amphitheater Information System (AIS):</p> <ul style="list-style-type: none"> <li>Using or attempting to use the AIS to:</li> <li>Access any other computer system;</li> <li>Access District-prohibited website;</li> <li>Bypass firewall or access proxy accounts;</li> <li>Perform any illegal or inappropriate acts; and/or</li> <li>Disrupting or modifying the AIS or data by spreading viruses or by any other means.</li> </ul>	<p>School Level Actions</p> <p>Short-term Suspension</p> <p>Long-term Suspension</p> <p>Expulsion</p>	<p>School Level Actions</p> <p>Short-term Suspension</p> <p><b>(Mandatory)</b></p> <p>Long-term Suspension</p> <p>Expulsion</p>
<p><b>10C. Misuse of Personal Technology</b></p> <p>Using personal technology, on or off District property, in a manner that has a disruptive impact in class, on a school campus or at school activities.</p>	<p>School Level Actions</p> <p>Short-term Suspension</p> <p>Long-term Suspension</p> <p>Revocation of <del>BYOD</del> (Bring-Your-Own-Device) Authorization to Use a District-issued Electronic Device(s) Off-campus</p>	<p>School Level Actions</p> <p>Short-term Suspension</p> <p>Long-term Suspension</p> <p>Expulsion</p>

**MISUSE OF TECHNOLOGY / PERSONAL TECHNOLOGY** includes, but is not limited to:

- a student logging in through another person's account or accessing their files without their written permission;
- drug or alcohol purchase, distribution, or sale;
- criminal or related gang activities;
- threatening conduct, bullying;
- searching and/or posting obscene, lewd, vulgar, rude, inflammatory, threatening or disrespectful language, or pictures;
- posting false or defamatory information about a person or organization;
- posting a donation request which inaccurately represents that the District, or any of its schools, clubs, or activities, are a beneficiary of the request;
- posting or sending harassing messages or chain letters;
- engaging in "spamming" (sending unnecessary messages to a large number of people);
- unauthorized use of a cell phone or other form of technology;
- installation of unauthorized hardware, software or code on any AIS or on any personal device at school.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Theft</b>		
<p><b>11A. Theft of School Property</b></p> <p>Taking District money or property with the intent to deprive the District of the money or property.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>
<p><b>11B. Theft of Non-School Property</b></p> <p>Taking money or property belonging to someone other than the District with the intent to deprive the victim of the money or property.</p>	<p>School Level Actions Short-term Suspension Long-term Suspension</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>
<p><b>11C. Extortion</b></p> <p>Obtaining or trying to obtain someone else's property by threatening to do any of the following:</p> <ul style="list-style-type: none"> <li>• Causing physical injury to someone;</li> <li>• Causing damage to property;</li> <li>• Accusing someone of a crime; or</li> <li>• Exposing a secret which may subject someone to contempt, hatred, or embarrassment.</li> </ul>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b></p>
<p><b>11D. Robbery</b></p> <p>Using force to take money or property belonging to someone else with the intent to deprive the victim of the money or property.</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension</p>	<p>School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b></p>

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Theft</b>		
<b>11E. Breaking and Entering</b> Entering or remaining unlawfully in or on property that does not belong to you with the intent to commit theft.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion
<b>11F. Burglary with a Dangerous Instrument or Weapon</b> Entering or remaining unlawfully in or on property that does not belong to you with the intent to commit theft while in possession of a dangerous instrument or weapon.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Trespassing and Loitering</b>		
<b>12A. Trespassing</b> Entering or remaining on a school campus or other District facility (other than where you are enrolled) without authorization, invitation or lawful purpose.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion
<b>12B. Loitering</b> Being on school property without a legitimate reason for being there;  Refusing or failing to identify yourself while on school property.	School Level Actions Short-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion

**TRESPASSING** includes students under suspension/expulsion; and those students who enter, or remain at, a school campus or facility after being directed to leave.

A **LOITERING** student includes one visiting any School District campus (other than where the student is enrolled) while school is in session without first receiving permission from the principal of the campus being visited.

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Vandalism and Damage</b>		
<b>13A. Vandalism</b> Destroying or defacing school or personal property.	School Level Actions Short-term Suspension Long-term Suspension	School Level Actions Short-term Suspension Long-term Suspension Expulsion
<b>13B. Graffiti or Tagging</b> Making drawings or writing words or symbols on the property of another by scratching, painting or other means.	School Level Actions Short-term Suspension Long-term Suspension	School Level Actions Short-term Suspension Long-term Suspension

<u>Prohibited Behavior</u>	<u>Consequences</u>	
	1 <sup>st</sup> Incident	2 <sup>nd</sup> (or more) Incident
<b>Weapons and Dangerous Items</b>		
<b>14A. Weapon (Other Than Firearm)</b> Possession, transfer, concealment, sale or use of any item that may be used for attack or defense that is capable of causing death or serious injury;  Use of a dangerous item to threaten, intimidate, attack or harm another.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>
<b>14B. Firearm</b> Possession, transfer, concealment, sale or use of any weapon that is designed to expel a projectile by the action of an explosive or which may readily be converted to expel a projectile by the action of an explosive.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion <b>(Mandatory)</b>
<b>14C. Dangerous Item</b> Possession, transfer, concealment, sale or use of anything that is readily capable of causing death or serious physical injury.	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension Expulsion	School Level Actions Short-term Suspension <b>(Mandatory)</b> Long-term Suspension <b>(Mandatory)</b> Expulsion

A **WEAPON (NON-FIREARM)** includes, but is not limited to:

- Knives with locking blades and/or blades ~~longer than two and one-half (2 1/2)~~ 2.5 inches) or longer;
- Brass knuckles;
- Explosive or destructive device intended for use as weapon;
- Any dangerous or hazardous object or substance intended for use as weapon;
- Nunchakus; and
- Poisonous gas.

A **FIREARM** includes, but is not limited to: handgun, pistol, revolver, rifle, shotgun, starter pistol.

A **DANGEROUS ITEM** includes, but is not limited to:

- B.B. or pellet guns,
- simulated firearms,
- knives with blade length of less than 2.5 inches,
- laser pointers,
- letter openers,
- mace/pepper spray,
- paintball guns,
- razor blades,
- box cutters,
- simulated knives,
- tasers or stun guns,
- tear gas, or
- unauthorized use of a drone/UAS/unmanned aerial systems.

# Special Disciplinary Rules

## **Weapons and Drugs**

In the case of *weapon* or *drug distribution* violations, long-term suspensions, and expulsion hearings are (MANDATORY), with limited exceptions.

Possession of weapons is a particularly serious matter. Federal and state law require the school District to expel any student – for no less than one school year - who brings a firearm to school or to a school activity. The law provides for very limited exceptions to this strict rule, which can only be determined by the Governing Board of the District on a case-by-case basis.

## **Special Rule for Athletic and Activity Participants**

Students participating in interscholastic activities for their schools do so as representatives for their school community and as role models for other students. When those students engage in drug or alcohol related behavior, it can negatively reflect upon their school community and can jeopardize their safety or that of other participants. Such involvement by these student leaders also sets a poor example for their peers.

As a consequence, the Amphitheater District maintains a “24/7” policy on the use of drugs or alcohol by interscholastic activity participants. Any participant who uses, possesses or transfers tobacco, alcohol or drugs at any time during a season will be immediately removed from the activity for the balance of that season. This rule applies 24 hours a day, seven days a week, regardless of a student’s location.

Other (non-drug or alcohol related) behaviors by student representatives can also reflect upon their team, school and community. Students participating in interscholastic activities should be mindful at all times of the important role they play in their school community and how their behavior can negatively impact their fellow teammates, their fellow students, and the school in general. Whether at a team event, a school activity, a community function, or on the internet, student representatives must always observe appropriate decorum, behavior, and etiquette when acting in anyway that is connected to the school or team.

## **Threatening an Educational Institution**

Arizona law prohibits any person, including students, from threatening the safety and security of a public school or school district.

In accordance with Arizona Revised Statutes Section 15-841(H), a student who threatens a school must be expelled for a period of no less than one full year. The School District Governing Board may only rarely modify this strict expulsion requirement on a case-by-case basis.

A student subject to this expulsion requirement may also be assigned to an alternative educational program if the student participates in mediation, community service, restitution, or other programs in which the student takes responsibility for the results of the threat. The District may require the student’s parent(s) to participate in such programs with the student as a condition to the student’s reassignment to an alternative educational program.

# Behaviors that Must be Reported to Law Enforcement

Regardless of disciplinary action taken (or not taken) by a school, certain student behaviors must be reported to appropriate law enforcement authorities under the law. In accordance with law, school officials will report the following behaviors to law enforcement authorities:

- Aggravated assault
- Arson
- Bomb threats
- False fire alarms
- Non-accidental injuries to student.
- Assault
- Possession of weapons
- Possession, sale, or distribution of drugs; dangerous items, or alcohol
- Sexual assault/misconduct
- Threatening an educational institution

The District will also report any person's involvement in illegally removing a student from the school or other places where the Principal has jurisdiction over the student, such as on school buses, on field trips, at athletic functions, and during school-sponsored events.

Additionally, the Principal may report to the law enforcement agencies other potentially disruptive incidents occurring within the regular operation of the school. Such incidents include, but are not limited to, the following:

- Demonstration by students which could create unsafe conditions
- Extortion
- Theft/possession of stolen property
- Trespassing
- Vandalism

The District may also report any person's disruption or interference with any school function.

The foregoing lists are not exclusive and exhaustive. Other conduct MAY be reported to law enforcement officials if deemed necessary by the Principal or other administration of the District.



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

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**DATE OF MEETING:** April 11, 2023

**TITLE:** Approval of Joint Recommendation from Meet and Confer Committee for an Employee Compensation and Fringe Benefits Package for Fiscal Year 2023-2024

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**BACKGROUND:**

The meet and confer committee developed a second recommendation on an employee compensation and fringe benefit package for Fiscal Year (FY) 2023-2024. This is in addition to the partial recommendation concerning employee paid holidays and teacher planning days approved by the Governing Board on March 28, 2023.

The second joint recommendation states:

*We, the undersigned members of the Certificated/Professional and Support Staff Meet and Confer Teams have met and conferred as a unified group concerning compensation and fringe benefits for District employees for the Fiscal Year (FY) 23-24. In addition to the initial recommendation signed on March 20, 2023, the meet and confer committee also recommends that the Superintendent present the Governing Board with the following revision to the compensation package for District employees:*

1. *To help offset the impact of inflation and health insurance increases, the District will increase its annual contribution for medical benefits by \$157.20 per participating employee.*
2. *Increase base pay by 2% for eligible employees, and if the state budget increase for salaries exceeds that 2%, then the additional funding above 2% will also be passed through to eligible employees as an equal percentage increase.*
3. *In the event that the District receives new and undesignated funding in the current year that can be used for salaries, the meet and confer committee recommends that the Governing Board prioritize using those funds in the following ways:*
  - a. *First, to address wage compression.*
  - b. *Second, to address increasing addendums as appropriate.*

*In addition, the meet and confer committee recommends that the Superintendent reconvene the addendum committee to review the addendum schedule and make appropriate recommendations.*

Therefore, even though the Arizona legislature continues to deliberate and has not adopted a state budget for next year, the meet and confer committee has signed a joint recommendation that would pass any additional budget increase that the District may receive from the State of Arizona that can be used for salaries along to qualified employees as an equal percentage wage increase. The minimum anticipated increase that the District will receive from the State of Arizona for FY 2023-2024 is the 2% inflationary increase authorized by Prop 123. However, the hope is that the state will provide school districts with a budget increase that exceeds the 2% mandated by Prop 123 and appropriately responds to current high inflation rates that all public employees experience equally.

If the Governing Board approves the meet and confer recommendation as presented, then FY 2023-2024 employee contracts and/or computation sheets for qualified returning employees will be issued with the 2% increase mandated by Prop 123. Then, if the state approves a higher budget increase for salaries that exceeds that 2% inflationary increase, employees will be issued amended computation sheets to provide the final percentage wage increase, which will include the 2% from the initial contract/computation sheet issued to employees plus the additional percentage increase (in excess of that 2%) once the final state budget is known.

Similar to last year, this information will be presented in a future Governing Board meeting after the state budget is approved.

**Employee Input on Recommendations**

Consistent with Regulation HD-R (Meet and Confer Procedures), the meet and confer committee presented its recommendation to District personnel for approval and comment on Monday, April 3, 2023. The survey will remain open until close of business on Monday, April 10, 2023. The survey results will be shared during the Board meeting.

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**RECOMMENDATION:**

Administration recommends that the Governing Board approve the joint recommendation as presented.

Approval of this item ultimately permits qualified returning employees to receive a total percentage increase to base pay equal to the total percentage increase to base support level that the state ultimately approves for public school districts for FY 2023-2024. For example, if the state FY 2023-2024 education budget increases the base support level for school districts by 6%, then that budget increase passes through to qualified employees to increase their base pay by 6% as well, which would be comprised of:

- the 2% increase anticipated from the Prop 123 inflationary increase that will be included on the returning employee contracts and/or computation sheets to be issued before the current school year ends, and
- another 4% added to the amended computation sheet issued after the state budget is approved.

Finally, appreciation is again expressed to meet and confer committee members for their continued work to complete the compensation recommendation through the meet and confer process. Those team members are:

**Amphitheater Education Association  
Professional Staff Team**

Rebecca Green  
Patricia Hebert  
Robert Young

**District Professional Staff Team**

Matt Munger  
Michelle Tong  
Chris Trimble

**Amphitheater Education Association  
Support Staff Team**

Chad Guymon  
Vanessa Harding  
Robert Wacker

**District Support Staff Team**

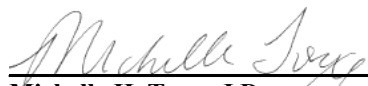
Richard La Nasa  
JJ Letts  
Angela Wichers

**Meet and Confer Facilitators**

Tassi Call  
Chris Gutierrez

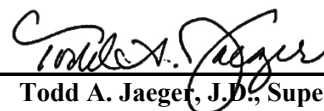
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**INITIATED BY:**

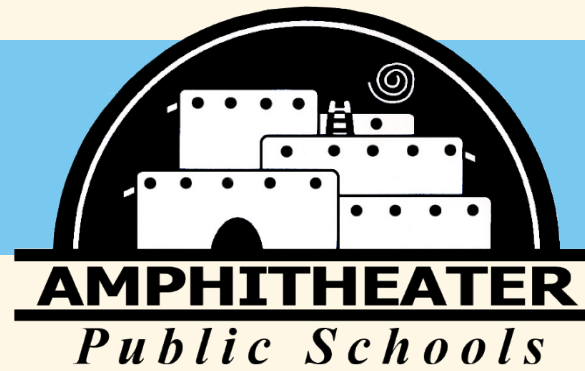


Michelle H. Tong, J.D.,  
Associate to the Superintendent and General Counsel

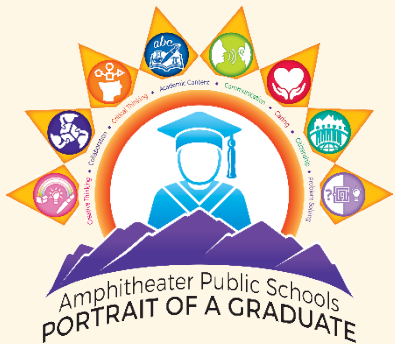
Date: April 4, 2023



Todd A. Jaeger, J.D., Superintendent



# Recommendations of the Meet and Confer Committee



# Meet and Confer Committee

## Professional/Certificated Team

Tassi Call, Facilitator

### Amphitheater Education Association

Rebecca Green  
Patricia Hebert  
Robert Young

### Amphitheater School District

Matt Munger  
Chris Trimble  
Michelle Tong

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## Support Staff Team

Chris Gutierrez, Facilitator

### Amphitheater Education Association

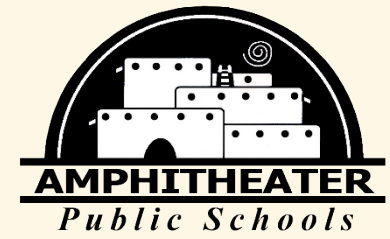
Chad Guymon  
Vanessa Harding  
Robert Wacker




### Amphitheater School District

Richard LaNasa  
JJ Letts  
Angela Wichers



# Committee Process



-  March 23 Meet and confer committee met and developed a recommendation concerning compensation and benefits for FY 23-24
-  April 3 Survey emailed to employees to gather input on the recommendation
-  April 10 Survey closed



**JOINT RECOMMENDATION OF THE MEET AND CONFER TEAMS FOR COMPENSATION MATTERS**


We, the undersigned members of the Certificated/Professional and Support Staff Meet and Confer Teams have met and conferred as a unified group concerning compensation and fringe benefits for District employees for the Fiscal Year (FY) 23-24. In addition to the initial recommendation signed on March 20, 2023, the meet and confer committee also recommends that the Superintendent present the Governing Board with the following revision to the compensation package for District employees:

1. To help offset the impact of inflation and health insurance increases, the District will increase its annual contribution for medical benefits by \$157.20 per participating employee.
2. Increase base pay by 2% for eligible employees, and if the state budget increase for salaries exceeds that 2%, then the additional funding above 2% will also be passed through to eligible employees as an equal percentage increase.
3. In the event that the District receives new and undesignated funding in the current year that can be used for salaries, the meet and confer committee recommends that the Governing Board prioritize using those funds in the following ways:
  - a. First, to address wage compression.
  - b. Second, to address increasing addendums as appropriate.


In addition, the meet and confer committee recommends that the Superintendent reconvene the addendum committee to review the addendum schedule and make appropriate recommendations.

DATED this 23<sup>rd</sup> day of March, 2023.

**For the Amphitheater Education Association**


  
Rebecca Green


  
Patricia Hebert

  
Robert Young

  
Vanessa Harding

  
Chad Guymon

  
Robert Wacker

Facilitators:  
  
Tassi Call

**For the District:**

  
Matt Munger

  
Michelle Tong

  
Chris Trimble

  
Richard LaNasa

  
JJ Letts

  
Angela Wichers

  
Chris Gutierrez

# Joint Recommendation for Compensation and Benefits

The meet and confer committee recommends that the Governing Board approve the following revisions for employees:

1. To help offset the impact of inflation and health insurance increases, the District will increase its annual contribution for medical benefits by \$157.20 per participating employee.
2. Increase base pay by 2% for eligible employees, and if the state budget increase for salaries exceeds that 2%, then the additional funding above 2% will also be passed through to eligible employees as an equal percentage increase.
3. In the event that the District receives new and undesignated funding in the current year that can be<sup>480</sup> used for salaries, the meet and confer committee recommends that the Governing Board prioritize using those funds in the following ways:
  - a. First, to address wage compression.
  - b. Second, to address increasing addendums as appropriate.

In addition, the meet and confer committee recommends that the Superintendent reconvene the addendum committee to review the addendum schedule and make appropriate recommendations.

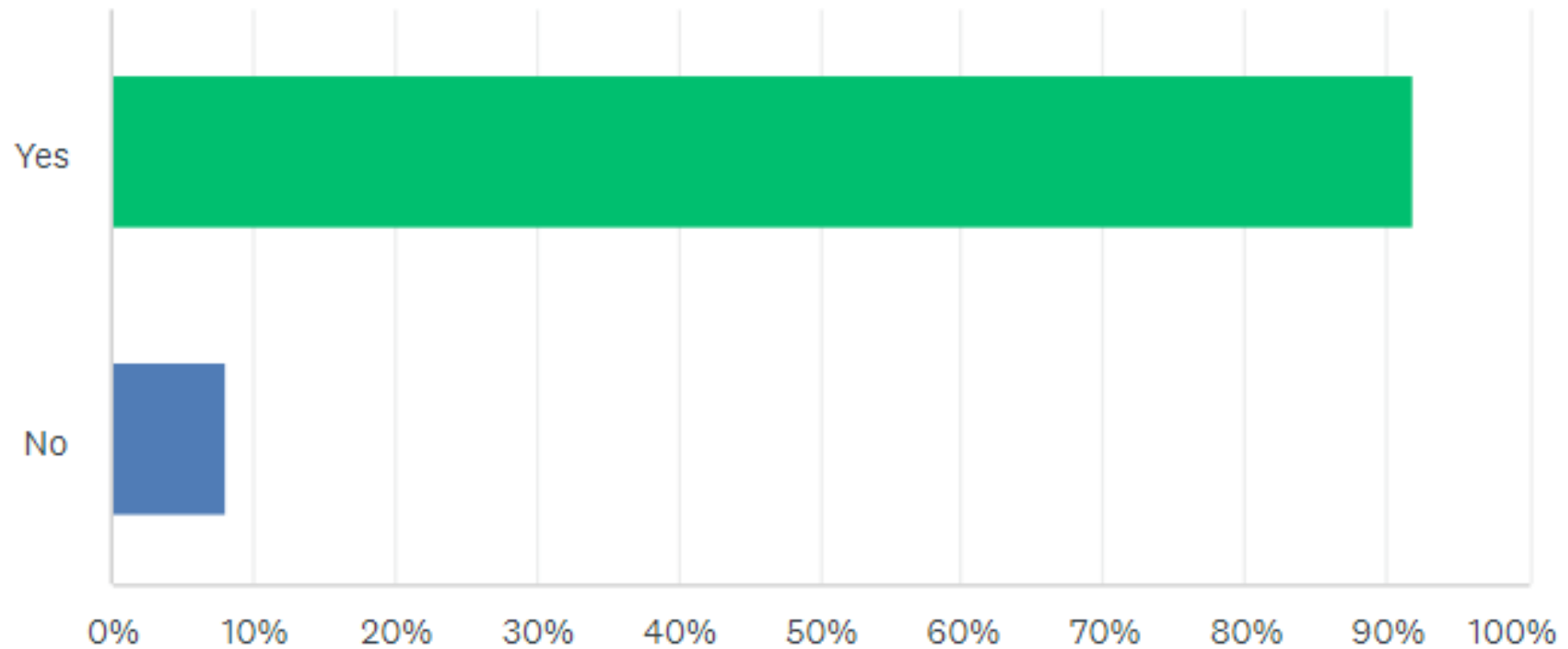
# Joint Survey of Employees



Q1

# Do you agree to the recommendation?

Answered: 530 Skipped: 3



482

# Survey Results

530 employees answered questions about the partial recommendation

The results were as follows:

- 487 (91.89%) agree with the recommendations, and
- 43 (8.11%) disagree with the recommendations



# Employee Comments in Survey

95 employees commented about the recommendation – all comments provided to Board

The common themes in these comments were:

1. Concerns that a 2% increase is insufficient to combat current cost of living increases
2. Worries that the increased contribution toward benefits will be too small to make a difference
3. Appreciation that addendums will be reviewed



# Conclusion

1. Approval will permit qualified returning employees to receive a total percentage increase to base pay equal to the total percentage increase to base support level that the state ultimately approves for public school districts for FY 23-24.

For example, if the state FY 23-24 education budget increases the base support level for school districts by 6%, then that budget increase passes through to qualified employees to increase their base pay by 6% as well, which would be comprised of:

- the 2% increase anticipated from the Prop 123 inflationary increase that will be included on the returning employee contracts and/or computation sheets to be issued before the current school year ends, and
  - another 4% added to the amended computation sheet issued after the state budget is approved.
2. Approval will increase the District contribution for employee benefits to equal \$400 per month for a total contribution of \$4,800 per enrolled employee per year
  3. Approval will set priorities for use of additional funds that become available for compensation to be used to prioritize addressing compression and then addendum pay as permitted





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

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**DATE OF MEETING:**      **April 11, 2023**

**TITLE:**            **Resolution Recognizing the Special Contributions of Educational Support Personnel**

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**BACKGROUND:**

Amphitheater Public Schools employs dedicated public servants who want to work in a profession focused on the betterment of children and investing in the future. The Amphitheater District is fortunate to have so many caring employees who dedicate their time and energy to make a positive difference for the students year after year. Each spring, the District takes time to recognize employees for their contributions through a resolution that thanks them for their commitment and efforts during the year.

The District sets aside a special day in April to recognize Educational Support Personnel, also known as “Support Staff”, because they serve in so many crucial roles throughout the District. All support staff play instrumental roles in creating safe, clean, and welcoming school environments that meet student, parent and community needs. There are so many support staff classifications that help this District to maintain efficient operations and provide the best educational services for students in the Amphitheater community that it is impossible to identify every one of them. Generally they include, but certainly are not limited to, bus drivers and other transportation employees, clerical office personnel, custodians, food service personnel, groundkeepers, health office personnel, preventative maintenance and trade professionals, technology and computer network personnel, and the administrative office personnel who help support the schools.

While one day a year of recognition does not approach the level of appreciation due to these dedicated staff members, the Governing Board has for several years set aside a day to highlight the contributions of our support staff. The attached resolution has been prepared for the purpose of setting **April 26, 2023**, as the date this year for the contributions of Educational Support Personnel to be recognized.

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**RECOMMENDATION:**

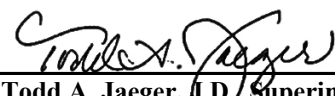
The Administration recommends the Board’s adoption and dissemination of the attached form of resolution.

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**INITIATED BY:**

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

**Date: April 4, 2023**

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

**A RESOLUTION OF THE GOVERNING BOARD OF  
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10  
OF PIMA COUNTY, ARIZONA,  
RECOGNIZING THE SPECIAL CONTRIBUTIONS  
OF EDUCATIONAL SUPPORT PERSONNEL**

**WHEREAS**, the Amphitheater Unified School District (“the District”) exists for the purpose of providing a free public education to Arizona children;

**WHEREAS**, the Governing Board is charged with the supervision and governance of the District, including the authority to employ persons necessary to carry out the functions of the District;

**WHEREAS**, the provision of education to District students requires the efforts of many staff, including educational support personnel (“Support Staff”), sometimes also known as Classified Staff;

**WHEREAS**, the import and value of the efforts and contributions made by Support Staff to the high quality of services provided to students in the Amphitheater District cannot be overstated;

**WHEREAS**, those efforts and contributions are made evident every day in every school and facility throughout the District, with just some examples being bus drivers, who provide safe and reliable transportation for our students, including on a rare snowy March morning; facilities workers who assist in preparing spaces for additional preschool classrooms added this year; food service team members who create scratch-made menu items for our school lunches; and our school support staff who help students, teachers and families with a variety of issues and questions that arise on any given school day;

**WHEREAS**, District support employees have always been the backbone for schools and departments, the importance of these loyal, committed staff members has become all the more evident in recent years;

**WHEREAS**, these employees continue to exhibit flexibility, courage, resilience and loyalty in the aftermath of the global pandemic;

**WHEREAS**, the date of April 26, 2023, has been set aside nationally to recognize administrative assistants, one part of the District’s Support Staff;

**WHEREAS**, the Governing Board sincerely believes that the appreciation of all Support Staff -- indeed all school district staff -- should be ongoing and not limited to one day per year, but yet also recognizes the value that highlighting a particular date for recognition can provide in garnering and focusing public attention on the efforts of educational personnel; and

**WHEREAS**, the focus and attention of the public can perhaps best be maximized by coordination of and combination of District recognition activities for all Support Staff with those occurring nationally for administrative assistants;

**NOW, THEREFORE, BE IT RESOLVED** by the Amphitheater Unified School District Governing Board that the District hereby recognizes the special everyday contributions of every

Support employee of the District and sets apart Wednesday, April 26, 2023, as “Educational Support Staff Appreciation Day” in the District.

The Governing Board invites other school district governing boards to join them in this celebration of the special contributions of school district support staff.

**PASSED AND ADOPTED** by the Governing Board this 11th day of April 2023.

Governing Board Members:

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Deanna M. Day, M.Ed.,  
President

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Vicki Cox Golder,  
Vice President

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Scott K. Baker, Ph.D.

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Matthew A. Kopec

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Susan Zibrat