

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

REGULAR PUBLIC MEETING OF THE AMPHITHEATER GOVERNING BOARD

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

Tuesday, July 29, 2025

6:00 PM

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

AMPHITHEATER PUBLIC SCHOOLS

MISSION

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

We Believe

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

We Value

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

AGENDA*

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

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

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

¹ Persons interested in addressing the Governing Board must complete and submit a form available in the lobby. Procedures for addressing the Board are outlined on the form.

² Information items are for discussion only; no action will be taken.

³ Details are available in the offices of the Associate Superintendents and Chief Financial Officer.

⁴ Study session items are for discussion only; no action will be taken.

1. <u>CALL TO ORDER</u>	
Ms. Susan Zibrat, President	
2. <u>EXECUTIVE SESSION*</u>	4
1. Motion to Recess Open Meeting and Hold an Executive Session for:	
A. Consideration and Determination of Appeal of Long-term Suspension Hearing Officer's Decision Pursuant to A.R.S. § 15-843(A), Regarding, Student #30054755	
3. <u>RECONVENE PUBLIC MEETING</u>	
4. <u>PLEDGE OF ALLEGIANCE</u>	
5. <u>ANNOUNCEMENT OF DATE AND TIME OF THE NEXT REGULAR GOVERNING BOARD MEETING</u>	
Tuesday, August 12, 2025 at 6:00 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson AZ, 85705, in the Leadership and Professional Development Center, SE Entrance and Parking.	
6. <u>INFORMATION²</u>	
A. Oro Valley Town Update	5
B. Superintendent's Report	6
C. Status of Construction Projects	24
7. <u>PUBLIC COMMENT¹</u> (30 Minutes Maximum)	
8. <u>CONSENT AGENDA³</u>	
A. Approval of Appointment of Non-Administrative Personnel	48
B. Approval of Personnel Changes	54
C. Approval of Leave(s) of Absence	64
D. Approval of Separation(s) and Termination(s)	66
E. Approval of Stipend for Coaching Volunteers	69
F. Approval of Minutes of Previous Meeting(s)	71
G. Approval of Oro Valley Police Department, Tucson Police Department, and Pima County Sheriff's Department Special Duty Program Agreements for Special Duty Law Enforcement Services	
H. Approval of Vouchers Totaling and Not Exceeding Approximately \$6,120,729.89	75
I. Approval of Parent Support Organization(s) - 2025-2026	76
J. Receipt of May and June 2025 Reports on School Auxiliary and Club Balances	78
K. Approval of Disposal of Surplus Property via PublicSurplus.com	95
L. Acceptance of the Uniform System of Financial Records Compliance Questionnaire, Single Audit Reporting Package and Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2024	96
M. Approval of Arizona Department of Administration School Facilities Division Building Renewal Grants	283
N. Approval of Site Fundraising Activities	320
O. Approval of Out of State Travel	321
9. <u>PUBLIC COMMENT¹</u> (30 Minutes Maximum)	
10. <u>BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS</u>	
11. <u>ADJOURNMENT</u>	

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In addition to display at various locations, copies of each agenda are available 24 hours prior to the meeting at www.amphi.com, and at the Wetmore Center, 701 West Wetmore Road, Tucson, AZ 85705. The public and the press are also welcome to examine in the Records Department all non-confidential supporting materials for the agenda. Requests for copies, at cost, of any of these supporting materials will be honored as timely as possible. If you need special accommodations, please call the Superintendent's office: (520) 696-5205.

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

DATE OF MEETING: July 29, 2025

TITLE: Executive Session

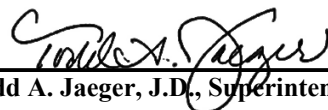
- 1. Motion to Recess Open Meeting and Hold an Executive Session for:**
 - A. Consideration and Determination of Appeal of Long-term Suspension Hearing Officer's Decision Pursuant to A.R.S. § 15-843(A), Regarding, Student # 30054755**

RECOMMENDATION:

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

INITIATED BY:

Date: July 15, 2025


Todd A. Jaeger, J.D., Superintendent



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

DATE OF MEETING: July 29, 2025

TITLE: Oro Valley Town Update

BACKGROUND:

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

RECOMMENDATION:

This item is presented for the Board's information.

INITIATED BY:

Date: July 15, 2025

A handwritten signature in black ink that reads "Todd A. Jaeger". The signature is written in a cursive style and is positioned above a horizontal line.

Todd A. Jaeger, J.D., Superintendent



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

DATE OF MEETING: July 29, 2025

TITLE: Superintendent's Report

BACKGROUND:

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

RECOMMENDATION:

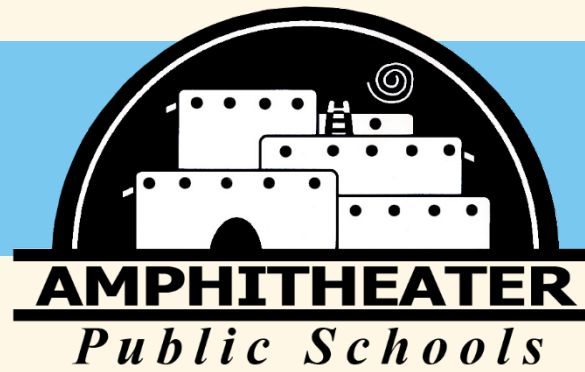
This item is presented for the Board's information.

INITIATED BY:

Date: July 15, 2025

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

Todd A. Jaeger, J.D., Superintendent



July 29, 2025

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Superintendent's Report





State Legislative Session Statistics

179

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

1,724

Total number of bills introduced during the legislative session.

439

Bills that successfully passed through the Legislature.

174

Bills signed into law.

265

Bills Vetoed
Bills that passed but were vetoed.

35

Memorials & Resolutions
Out of 130 introduced, 35 were ultimately enacted.



State Legislative Themes

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



Vetoed Bills of Note



- **HB 2167 school districts; records; noncompliance penalties** (Gress)

- Districts out of compliance with USFR: cannot bond and override, face a civil penalty (later changed to be on the superintendent and business staff), mandated training from ADE.



- **HB 2169 school districts; board meetings; expenditures** (Gress)

- Mandates all governing board meetings be held in the school district boundaries.
- Requires all governing board meetings for districts over 5,000 to be live streamed.
- Requires governing boards provide the public with all supplemental materials.
- Makes changes to approval for out-of-state travel.

10



- **HB 2610 school districts; board members; superintendent** (Gress)

- For schools in receivership: superintendent must be terminated for cause, each governing board seat is declared vacant, and county superintendent replaces the vacancies
- Prohibits a governing board from entering into two real estate transactions in a 12-month period regarding the same parties and property, mandates training.



- **HB 2640 school districts; leases; termination; renewal** (Gress)

- First right of refusal for charter schools when a district seeks to terminate or refuse to renew the lease of a building, an amendment added exempts the proceeds from the sales of property to charter schools from certain statutory restrictions and requirements.





Prop 123 Nothing Burger

Governor Hobbs' Proposal for 123

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

Republican Caucus Proposal for 123

- Senator Mesnard and Representative Gress proposed creating a Teacher Pay Fund within ADE.
- Required schools to give the same amount of money to every teacher. ¹¹
- Teachers must spend at least 50%-75% of their time in a classroom.
- Teachers must be rated in the top two performance categories on their evaluation.



State Budget – Vouchers/ESAs

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



State Budget – Formula Spending

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



State Budget – School Facilities

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



State Budget – Tax Credits

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



State Budget – AEL

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



Our Federal Education Budget Status

- **Last Superintendent Report:** Many of our federal grant funds and allocations were in question for the coming year.
- **June 30:** Allocated funds were frozen in several funds.
- **July 25 (Admin Retreat):** Mr. Little and I announced the funding freezes; at that moment, feds released the frozen funds:
 - Title IV-B for before and after-school programs (Achieve) \$1,116,600
 - Title IV-A Student Support & Academic Enrichment \$257,518
 - Title III-A for English-learner services \$87,656
 - Title II Improving Teacher Quality \$429,854



New Strings on the Released Funds

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



Our Federal Education Budget Status

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



Effective Teacher Conference



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



Ready for 2025-2026



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

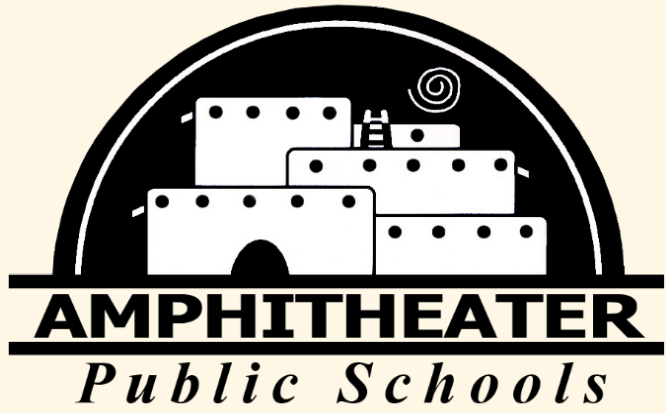




School Supply Drive



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





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

DATE OF MEETING: July 29, 2025

TITLE: Status of Construction Projects

BACKGROUND:

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

RECOMMENDATION:

For information and discussion only.

INITIATED BY:

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

Richard C. La Nasa, Executive Manager, Operational Support

Date: July 21, 2025

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

Todd A. Jaeger, J.D., Superintendent

Status of Construction Projects
7.29.25 Governing Board Meeting

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

AHS:

Bond Projects

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

Adjacent Ways Projects

Staff Parking Lot Fire Lane Reconstruction – 95 %	\$114,466
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BRG Projects

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

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

CDO:

Bond Projects

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

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

North Gym Basketball Hoop Repair – Complete \$17,118

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

Tennis Court Lighting Replacement – Complete \$29,296

BRG Projects

Campus Weatherization Design

- PH I, W Campus – Phase Grant Funding Requested \$8,130

- PH II, E Campus – Phase Grant Funding Requested \$7,860

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

Main Electric Fee Conductor Replacement \$37,935
- Complete

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

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

Hydronic Valve Replacements – Complete \$14,231

IRHS:

Bond Projects

Main Gym Floor Resurfacing – Complete \$79,296

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

Fine Arts Parking Renovations – Complete \$13,058

Irrigation Electrical Service – PO Issued \$4,475

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

Adjacent Ways Projects

Fine Arts Fire Lane Renovations – Complete \$30,570

BRG Projects

Fire Alarm Monitoring Cellular Conversion - Complete \$2,073

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

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

AMS:

Bond Projects

East Property Line Fence Replacement – Complete \$185,254

BRG Projects

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

Fire Alarm System Replacement – 45 % Complete	\$1,095,437
Fire Alarm Monitoring Cellular Conversion	\$2,073
- Included in Fire Alarm Replacement Project	
-	
<u>Copper Creek:</u>	
<u>Bond Projects</u>	
Stairway Tread R & R – Complete	\$31,461
<u>BRG Projects</u>	
Cooling Tower Replacement – Complete	\$539,257
Fire Alarm Monitoring Cellular Conversion - Complete	\$2,073
<u>Coronado:</u>	
<u>Bond Projects</u>	
Gym Bleacher Replacement – Complete	\$99,902
Locker Room Door Replacement – Complete	\$3,948
<u>BRG Projects</u>	
Fire Alarm Monitoring Cellular Conversion – Complete	\$2,073
<u>Cross:</u>	
<u>BRG Projects</u>	
Campus Weatherization Design	\$41,900
- Phase Grant Funding Requested	
<u>Harelson:</u>	
<u>BRG Projects</u>	
Campus Roof Design	\$52,520
- Phase Grant Funding Requested	

Holaway

Bond Projects

Pre-School Parking Lot Renovations – Complete \$96,319

Front Parking Lot Renovations – Complete \$55,710

Rear Parking Lot Renovations – Complete \$6,883

Adjacent Ways Projects

Front Parking Lot Fire Lane Renovations – Complete \$38,212

Bus Loop Renovations – Complete \$12,939

Innovation:

BRG Projects

Central Plant Chiller Replacement Construction \$1,099,133
- 98 % Complete (\$605k BRG Funds/\$495k Bond Funds)

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Keeling:

Bond Projects

Kitchen Area Fire Sprinkler Addition – Complete \$4,516

BRG Projects

MPR VCT Floor Replacement – Phase Grant Requested \$42,452

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

La Cima:

Bond Projects

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

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

BRG Projects

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

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

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

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Mesa Verde

BRG Projects

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

Fire Alarm Monitoring Cellular Conversion - Complete \$2,073

Nash:

BRG Projects

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

Painted Sky:

Bond Projects

Parking Lot Improvements – Complete \$45,336

Adjacent Ways Projects

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

BRG Projects

Boiler # 2 Replacement \$695,000
- Phase Grant Funding Requested

Campus Weatherization Assessment – Complete \$9,405
- Design Phase Grant Funding Requested

Campus Roof Replacement Assessment - Complete \$8,465
- Design Phase Grant Funding Requested

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Prince:

Bond Projects

Front Parking Lot Improvements – Complete \$24,902

Adjacent Ways Projects

Fire Lane Improvements – Complete \$18,481

BRG Projects

Campus Roof Replacement Design \$47,760
- Phase Grant Funding Requested

Campus Weatherization Design \$46,100
- Phase Grant Funding Requested

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Rillito Center

BRG Projects

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Rio Vista

Bond Projects

Structural Evaluation for Chiller Replacement – Complete \$2,330

BRG Projects

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

Rooftop Chiller Replacement \$149,309
– BRG Application Submitted

Walker

Bond Projects

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

BRG Projects

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

Fire Alarm Monitoring Cellular Conversion – Complete \$2,073

Wilson:

Adjacent Ways Projects

Bus Loop & Fire Lane Improvements \$145,800

BRG Projects

MPR Buildings Roof Replacement \$1,949,989

- Phase Grant Funding Requested

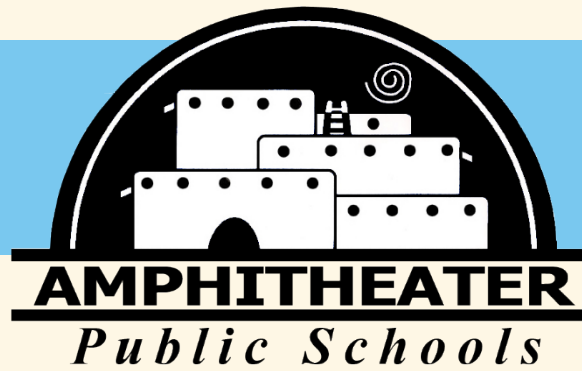
Campus Weatherization Design \$47,760

- Phase Grant Funding Requested

Fan Coil Replacements – Complete \$73,747

Sump Pump Lift Station Repairs \$55,805

- Phase Grant Funding Requested



July 29, 2025

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Status of Construction Projects

Highlights

BRG & Bond Funds





- Amphitheater High School Main Gym Floor Resurfacing – Bond Funds





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





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



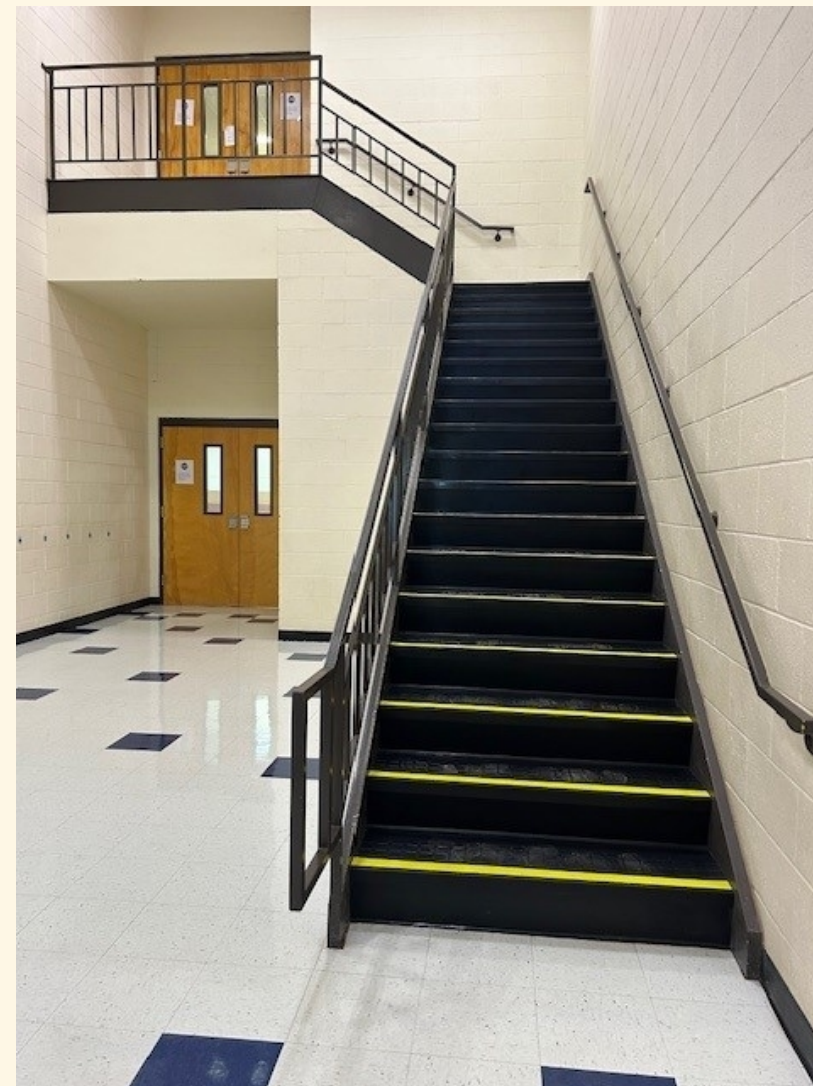


- Amphitheater Middle School Security Fencing – Bond Funds





- Copper Creek Elementary School Stair Tread Replacement – Bond Funds





- Coronado K-8 Gym Bleacher Replacement - Bond Funds





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





- Innovation Academy Chiller Replacement – Bond & BRG Funds



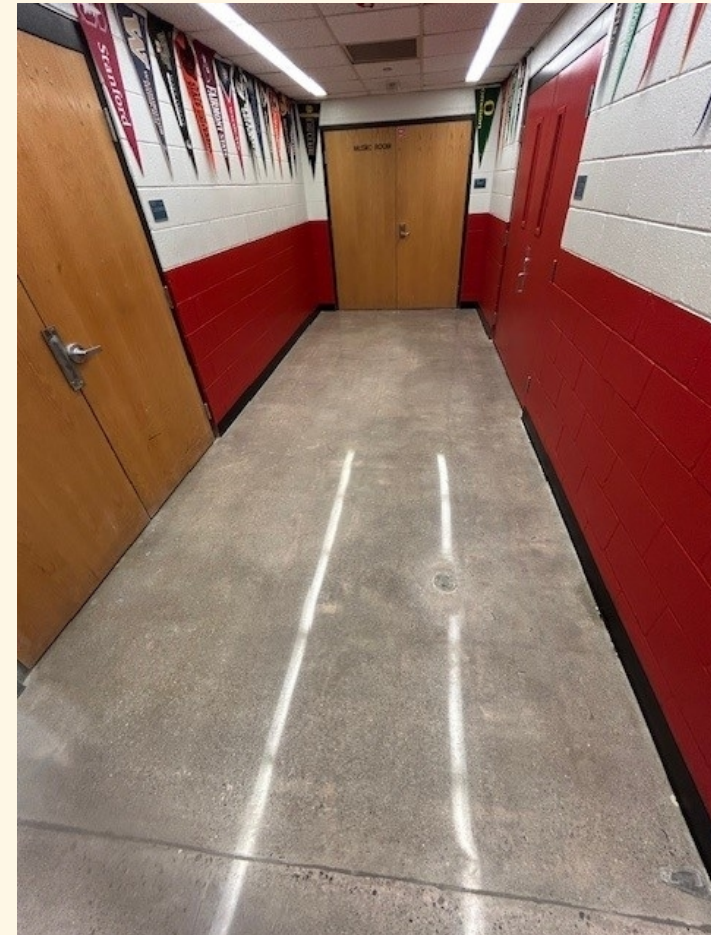


- Ironwood Ridge High School Fine Arts Pavement Restoration – Adjacent Ways & Bond Funds





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





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





- Prince Elementary School Pavement Restoration – Bond Funds





June 2025 SFD BRG Phase Grant Funding Awards

June 2025 Funding	\$
SY '24 – '25 New Grant Funding	\$ 6,461,998
SY '24 – '25 Grant Project Funding Requests Pending Award	\$ 15.6M



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

DATE OF MEETING: July 29, 2025

TITLE: Approval of Appointment of Non-Administrative Personnel

BACKGROUND:

Candidate(s) will be presented herein to fill vacancies created by leaves of absence, retirements, resignations, and new positions. Appointments are current as of July 21, 2025.

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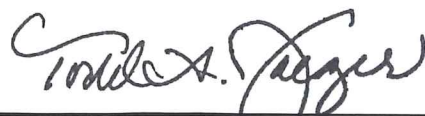
RECOMMENDATION:

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

INITIATED BY:


John Hastings, Director of Human Resources

Date: July 21, 2025


Todd A. Jaeger, J.D., Superintendent

7/29/2025

**GOVERNING BOARD MEETING
APPOINTMENTS**

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

*	2024-2025 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
Campbell	Justin	Campus Monitor	CL	Donaldson Elementary	1	0 years	Replacement	Mr. Szczepaniak	
Comden	Bradley	Library Assistant	CL	Donaldson Elementary	4	5 years	Replacement	Mr. Szczepaniak	
Denfeld	Natalee	Campus Monitor	CL	Harelson Elementary	1	0 years	Replacement	Ms. Hayes	
Douglas	Dean	Special Events Worker	CL	CDO High School			Rehire		\$14.70 per hour
Duarte	Raymond	Special Events Worker	CL	CDO High School			New	Ms. Bulleigh	\$14.70 per hour
Flores	Julianna	Library Clerk	CL	Amphi High School	1	5+ years	Replacement	Mr. Malis	
Garcia	Sabrina	Preschool Instructional Specialist	CL	CDO High School	5	0 years	Replacement	Ms. Bucciarelli-Fay	
Gudino	Alexia	Preschool Aide/Caregiver	CL	Keeling Elementary	1	0 years	Replacement	Ms. Bucciarelli-Fay	
Henry	Kimberly	Bus Driver	CL	Transportation	13	0 years	Replacement	Ms. Frye-George	
Hernandez	Karina	Bus Driver Trainee	CL	Transportation	1	0 years	Replacement	Ms. Frye-George	
Iribe	Courtney	Special Education Teaching Assisi	CL	CDO High School			Rehire		
Iribe	Sheryl	Classroom Aide/Caregiver	CL	CDO High School			Rehire		
Kenney	Dominique	Preschool Instructional Specialist	CL	Keeling Elementary	5	3 years	Replacement	Ms. Bucciarelli-Fay	
Kindred	Ellen	Food Service Attendant	CL	Coronado K-8 School	1	0 years	Replacement	Mr. Greeson	
Marquez	Patricia	Special Events Worker	CL	CDO High School			Rehire		\$14.70 per hour
Martinez	Chris	Crossing Guard	CL	Copper Creek Elementary	1	0 years	Replacement	Ms. Hillig	
Martinez	Chris	Campus Monitor	CL	Copper Creek Elementary	1	0 years	Replacement	Ms. Hillig	
Mitchell	Kimberly	Budget Technician	CL	Community Preschools			Rehire		
Olsen	Douglas	Behavioral Intervention Monitor	CL	Cross Middle School	2	5 years	Replacement	Mr. Gutierrez	
Pereira	Ricardo	Behavioral Intervention Monitor	CL	La Cima Middle School	2	0 years	Replacement	Mr. Humphreys	
Prieto	Geraldine	Special Events Worker	CL	CDO High School			Rehire		\$14.70 per hour
Punchihewa	Dharshani	Preschool Instructional Specialist	CL	Donaldson Elementary	5	5 years	Replacement	Ms. Bucciarelli-Fay	
Rhein	Kary	School Health Aide	CL	Innovation Academy	4	0 years	Replacement	Mr. McConnell	

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2024-2025 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

ADCL

ADACS

ADDM

CT-AD

CT

CL-AD

CL

PR

ASW

Addendum Certified

Addendum Classified

Addendum Amphi Community Schools

Addendum Only

Certified Administrative

Certified

Classified Administrative

Classified

Professional

Student Worker

GOVERNING BOARD MEETING APPOINTMENTS

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

*	2024-2025 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
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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
Palma	Ximena	Student Worker	ASW	Coronado K-8 School			New	Ms. Bucciarelli-Fay	\$14.70 per hour
Verdugo	Serenity	Student Worker	ASW	Ironwood Ridge High			New	Ms. Bucciarelli-Fay	\$14.70 per hour
Walling	Lindsey	Student Worker	ASW	Innovation Academy			Rehire		\$14.70 per hour
Welcher	Ava	Student Worker	ASW	Donaldson Elementary			Rehire		\$14.70 per hour
Delgado	Alejandro	Special Events Worker	ADDM	Amphi High School			Rehire		\$14.70 per hour
Downing	Janet	Special Events Worker	ADDM	Amphi High School			Rehire		\$14.70 per hour
Herrera	Robert	Special Events Worker	ADDM	Amphi High School			Rehire		\$14.70 per hour
Lopez	Dale	Special Events Worker	ADDM	Amphi High School			Rehire		\$14.70 per hour
Maytorena	Yeniffer	ADDN - School Support Team	ADDM	Walker Elementary			Addendum		\$20.00 per hour
Maytorena	Yeniffer	ADDN - School Support Team	ADDM	Walker Elementary			Addendum		\$20.00 per hour

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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

07/29/2025
 GOVERNING BOARD MEETING
 APPOINTMENTS

SUBSTITUTES

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

AD Administrative
 PR Professional
 CT Certified
 CL Classified



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

DATE OF MEETING: July 29, 2025

TITLE: Approval of Personnel Changes

BACKGROUND:

Changes in the employment status of employee(s) and/or job description(s) will be presented herein. Changes are current as of July 21, 2025.

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RECOMMENDATION:

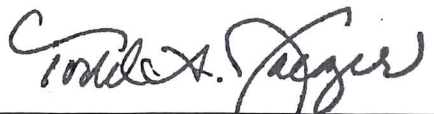
It is the recommendation of the Administration that the personnel changes be approved as presented.

INITIATED BY:



John Hastings, Director of Human Resources

Date: July 21, 2025



Todd A. Jaeger, J.D., Superintendent

7/29/2025

**GOVERNING BOARD MEETING
PERSONNEL CHANGES**

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

*	2024-2025 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
Wong	Lindsay	Teacher - Grade 5	CT	Harelson Elementary	Salary Adjustment	CTT-MA	+\$1,333.50	
Bibbey	Sarah	Social Worker	CL-PR	La Cima Middle School	Decrease FTE			<0.50 FTE>
Bibbey	Sarah	Social Worker	CL-PR	Keeling Elementary	Additional Position			0.50 FTE
Nenadovich	Heather	Imagine Preschool Director	CL-PR	Copper Creek Elementary	Transfer	IPSD-MA	+\$10,560.77	
Anderson	Jeffrey	Shipping/Receiving Clerk	CL	Warehouse	Decrease FTE			<0.40 FTE>
Ramirez	Vanessa	Administrative Assistant I - Bilingual Com	CL	Wetmore Center	Reassignment		N/A	
Reed	Jan	Campus Monitor	CL	Rio Vista Elementary	Decrease FTE			*<.25 FTE>
Salas	Rickey	Preschool Aide/Caregiver	CL	Prince Elementary	Increase FTE			+0.50 FTE
Tilley	Marcia	Secretary II	CL	Wetmore Center	Transfer	4	<\$1.40>	
Tilley	Marcia	Clerk	CL	Cross Middle School	Transfer	1	<\$1.85>	
Ving	Dolores	Shipping/Receiving Clerk	CL	Warehouse	Decrease FTE			<0.40 FTE>
Adams	Elizabeth	ADDN - CIPS Stipend	ADCT	Wetmore Center	Stipend			\$1,920.00
Akins	Michelle	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Altemara-Arnold	Sara	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Applebaugh	Elisabeth	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Baller	Ann	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Bermudez	Monica	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Bermudez	Monica	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Berrigan	Morgan	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum			\$25.00 per hour
Beuthin	Kevin	ADDN - CISS Stipend	ADCT	Amphi High School	Stipend			\$2,400.00
Boe	Bradley	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Boyd	Lisa	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum			\$20.00 per hour
Brestel	Emily	ADDN - School Psych Intern Site Supervi	ADCT	Wetmore Center	Addendum			\$1,619.44
Brown	Karen	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum			\$25.00 per hour

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

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	2024-2025 School Year		ADCT	Addendum Certified
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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
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GOVERNING BOARD MEETING PERSONNEL CHANGES

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

*	2024-2025 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
Krater	Caroline	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Lackow	Seth	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Lang	William	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum			\$25.00 per hour
LaRock	Angela	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
LaRock	Angela	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Lepore	Andrew	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum			\$25.00 per hour
Llamas	Raquel	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Lopez	Lindsay	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum			\$20.00 per hour
Lopez	Lindsay	ADDN - CIISS Stipend	ADCT	Coronado K-8 School	Stipend			\$2,400.00
Lopez	Stephanie	ADDN - Administrative Designee (Admin.	ADCT	Walker Elementary	Addendum			\$2,159.26
Lopez	Stephanie	ADDN - CIISS Stipend	ADCT	Walker Elementary	Stipend			\$2,400.00
Loverde	Emily	ADDN - Academic Assistant EL	ADCT	Community Preschools	Addendum			\$800.00
Lowe	Elizabeth	ADDN - CIISS Stipend	ADCT	Nash Elementary	Stipend			\$2,400.00
Luciano	Susan	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Luciano	Susan	ADDN - Technology Coach EL	ADCT	Walker Elementary	Addendum			\$1,673.42
Maddox	Kenzie	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Manno	Theodore	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum			\$25.00 per hour
Marlatt	Lauren	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum			\$20.00 per hour
McDole	Kimberly	ADDN - School Support Team	ADCT	Keeling Elementary	Addendum			\$20.00 per hour
Meisner	Kasey	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Meitner	Nickolas	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Merendo	Erin	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum			\$25.00 per hour
Miller	Vanessa	ADDN - AVID Site Team Coordinator	ADCT	Walker Elementary	Addendum			\$1,619.44
Miller	Vanessa	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour

*	2024-2025 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
Miller	Zane	ADDN - Curriculum Development	ADCT	Ironwood Ridge High	Addendum		\$25.00 per hour	
Miranda	Jennifer	ADDN - Curriculum Development	ADCT	Walker Elementary	Addendum		\$25.00 per hour	
Moreno	Kristen	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum		\$20.00 per hour	
Mounts	Deborah	ADDN - AZELLA Testing	ADCT	Federal/State Programs	Addendum		\$30.00 per hour	
Nicholson	Julia	ADDN - Curriculum Development	ADCT	CDO High School	Addendum		\$25.00 per hour	
Oliver	Heather	ADDN - CIISS Stipend	ADCT	Painted Sky Elementary	Stipend		\$2,400.00	
Ortiz	Monica	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum		\$25.00 per hour	
Polcyn	Dawn	DH - Special Education	ADCT	Wetmore Center	Addendum		\$3,616.75	
Powers	Jennifer	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Powers	Jennifer	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Powers	Jennifer	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Quevedo	Shelley	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum		\$20.00 per hour	
Randall	Lesa	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum		\$25.00 per hour	
Ratliff	Katherine	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Ratliff	Katherine	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Rondeau	Caroline	ADDN - SpEd Facilitator EL	ADCT	Walker Elementary	Addendum		\$809.72	
Rondeau	Caroline	ADDN - School Support Team	ADCT	Walker Elementary	Addendum		\$20.00 per hour	
Ronstadt	Joshua	ADDN - JTED CTE Mentor	ADCT	Wetmore Center	Addendum		\$4,132.00	
Ronstadt	Joshua	ADDN - Curriculum Development	ADCT	CDO High School	Addendum		\$25.00 per hour	
Roop	Lee	ADDN - CIISS Stipend	ADCT	Ironwood Ridge High	Stipend		\$2,400.00	
Rose	Stileda	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum		\$25.00 per hour	
Roseman	Ronny	ADDN - Curriculum Development	ADCT	CDO High School	Addendum		\$25.00 per hour	
Roseman	Ronny	ADDN - Curriculum Development	ADCT	CDO High School	Addendum		\$25.00 per hour	
Sadowl	Cyra	ADDN - CIISS Stipend	ADCT	La Cima Middle School	Stipend		\$2,400.00	

*	2024-2025 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
Scheffel	Liesl	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum			\$20.00 per hour
Sova	Ashley	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Sparlin	Erika	ADDN - School Support Team	ADCT	Coronado K-8 School	Addendum			\$20.00 per hour
Swartz	Danielle	ADDN - CIISS Stipend	ADCT	Innovation Academy	Stipend			\$2,400.00
Tarbet	Jeremy	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Triphan	Stephanie	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Triphan	Stephanie	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Tuo	Alexis	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Velasquez	Jeanne	ADDN - Curriculum Development	ADCT	Amphi High School	Addendum			\$25.00 per hour
Walden	Sandra	ADDN - ISA Stipend - District	ADCT	Painted Sky Elementary	Stipend			\$3,750.00
Walden	Sandra	ADDN - ISA Stipend - District	ADCT	Copper Creek Elementary	Stipend			\$3,750.00
Weiss	Allison	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Wheatley	Jessica	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
Whetherhult	Stephen	ADDN - Curriculum Development	ADCT	CDO High School	Addendum			\$25.00 per hour
White	Akeyla	ADDN - Technology Coach EL	ADCT	Copper Creek Elementary	Addendum			\$1,673.42
White	Morgann	ADDN - AVID Site Team Coordinator	ADCT	Copper Creek Elementary	Addendum			\$1,619.44
Williams	Catherine	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Wirth	Valerie	ADDN - School Support Team	ADCT	Cross Middle School	Addendum			\$20.00 per hour
Wray	Kathleen	ADDN - CIISS Stipend	ADCT	Rio Vista Elementary	Stipend			\$2,400.00
Wright	Treva	ADDN - School Support Team	ADCT	Walker Elementary	Addendum			\$20.00 per hour
Aguirre	Adilene	ECHO Afterschool Aide/Caregiver	ADCL	Keeling Elementary	Addendum			\$15.30 per hour
Aguirre	Alejandrina	ECHO Afterschool Aide/Caregiver	ADCL	Keeling Elementary	Addendum			\$15.30 per hour
Alvarado	Elsa	Special Events Worker	ADCL	CDO High School	Addendum			\$14.70 per hour
Baird	Leonor	Special Events Worker	ADCL	CDO High School	Addendum			\$14.70 per hour

*	2024-2025 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
Blanco	Sandra	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty		\$16.96 per hour	
Brown	Sarah	ADDN - Extra Hours	ADCL	Rillito Center	Added Duty		\$17.39 per hour	
Calvin	Leann	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Cook	Melissa	ADDN - Extra Hours	ADCL	Mesa Verde Elementary	Added Duty		\$16.67 per hour	
Coomer	Austin	ADDN - Extra Hours	ADCL	Nash Elementary	Added Duty		\$15.91 per hour	
Drake	Tiffany	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Ibarra De Cortes	Marcela	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Jimenez	Raul	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Johnson	Karri	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Martinez	David	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Martinez	Susanna	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Neisius	Penelope	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Pacheco	Felipe	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Pacheco	Isha	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Pinto	Arcilio	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Puente	Anna	ADDN - Extra Hours	ADCL	Federal/State Programs	Added Duty		\$21.47 per hour	
Quinn	David	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty		\$16.50 per hour	
Salaz	Yvonne	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty		\$19.24 per hour	
Santillan	Mary Beth	ADDN - Extra Hours	ADCL	Federal/State Programs	Added Duty		\$35.59 per hour	
Santillan	Mary Beth	ADDN - Extra Hours	ADCL	Federal/State Programs	Added Duty		*\$35.59 per hour	
Soto	Rosemary	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Strang	Alecia	Special Events Worker	ADCL	CDO High School	Addendum		\$14.70 per hour	
Thomas	Alexandre	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty		\$23.45 per hour	
Valdez	Rosa	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty		\$16.82 per hour	

*	2024-2025 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
Winkel	Cheryl	ADDN - Extra Hours	ADCL	Ironwood Ridge High	Added Duty			\$17.84 per hour

*	2024-2025 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 AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: July 29, 2025

TITLE: Approval of Leave(s) of Absence

BACKGROUND:

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

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RECOMMENDATION:

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

INITIATED BY:

A blue ink signature of John Hastings, written in a cursive style.

John Hastings, Director of Human Resources

Date: July 21, 2025

A blue ink signature of Todd A. Jaeger, written in a cursive style.

Todd A. Jaeger, J.D., Superintendent

7/29/2025

**GOVERNING BOARD MEETING
LEAVES OF ABSENCE**

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

* 2024-2025 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**

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

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

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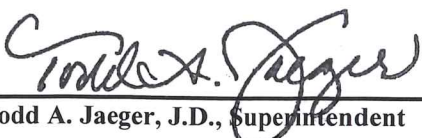
RECOMMENDATION:

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

INITIATED BY:


John Hastings, Director of Human Resources

Date: July 21, 2025


Todd A. Jaeger, J.D., Superintendent

7/29/2025

**GOVERNING BOARD MEETING
SEPARATIONS**

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

*	2024-2025 School Year	ADCT	Addendum Certified
Budget RIF	Reduction in force due to budget	ADCL	Addendum Classified
Abandonment	Employee abandoned position	ADDMM	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

07/29/2025

Substitutes

GOVERNING BOARD MEETING
SEPARATIONS

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



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

DATE OF MEETING: July 29, 2025

TITLE: Approval of Stipend for Coaching Volunteers

BACKGROUND:

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

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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.

INITIATED BY:

John Hastings, Director of Human Resources

Date: July 21, 2025

Todd A. Jaeger, J.D. Superintendent

7/29/2025

**GOVERNING BOARD MEETING
COACHING VOLUNTEERS**

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

* 2024-2025 School Year



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

DATE OF MEETING: July 29, 2025

TITLE: Approval of Minutes of Previous Meeting(s)

BACKGROUND:

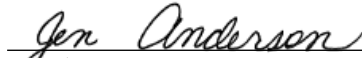
The attached minutes of previous Governing Board Meeting(s) are submitted for approval by the Board:

July 8, 2025

RECOMMENDATION:

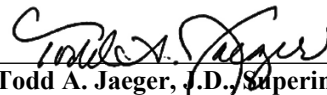
The Administration recommends that the minutes of the previous meeting(s) be approved.

INITIATED BY:


Jen Anderson

Executive Assistant to the Superintendent & Governing Board

Date: July 15, 2025


Todd A. Jaeger, J.D., Superintendent

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

A Special public meeting of the Governing Board of Amphitheater Public Schools was held on Tuesday, July 8, 2025, beginning at 5:30 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the Leadership and Professional Development Center.

Governing Board Members Present

Ms. Susan Zibrat, President
Ms. Deanna M. Day, M.Ed., Vice President
Ms. Vicki Cox Golder, Member-*telephonically*
Mr. Matthew A. Kopec, Member

Superintendent's Cabinet Members

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

1. CALL TO ORDER

President Zibrat called the meeting to order at 5:30pm.

2. PLEDGE OF ALLEGIANCE

Ms. Julie Valenzuela led the Pledge of Allegiance.

3. ANNOUNCEMENT OF DATE AND TIME OF THE NEXT REGULAR GOVERNING BOARD MEETING

President Zibrat announced that the next Regular Governing Board meeting will be held Tuesday, July 29, 2025 at 6:00pm, at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the Leadership & Professional Development Center, SE Entrance and Parking.

4. PUBLIC COMMENT

There was no public comment.

5. CONSENT AGENDA

Details of agenda items, supporting documents, and presentations are available in the electronic Board Book by clicking on the hyperlink below.

[Amphitheater Public Schools Public View - BoardBook Premier](#)

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

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

A. Approval of Appointment of Non-Administrative Personnel

Non-administrative personnel appointments were approved as listed in Exhibit 1.

B. Approval of Personnel Changes

Certified and classified personnel changes were approved as listed in Exhibit 2.

C. Approval of Leave(s) of Absence

Leaves of Absence were approved as listed in Exhibit 3.

D. Approval of Separation(s) and Termination(s)

Separations and Terminations were approved as listed in Exhibit 4.

E. Approval of Stipend for Coaching Volunteers

Stipend for Coaching Volunteers was approved as listed in Exhibit 5.

F. Approval of Minutes of Previous Meeting(s)

Minutes from the June 24, 2025 Governing Board meeting were approved as submitted in Exhibit 6.

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

A copy of vouchers for goods and services received by the Amphitheater Public Schools and recommended for payment has been provided to the Governing Board. The following vouchers were approved as presented and payment authorized as submitted in Exhibit 7.

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

H. Acceptance of Gifts

Gifts were accepted by the Governing Board as submitted in Exhibit 8.

I. Approval of Parent Support Organization(s) - 2025-2026

The Governing Board approved Innovation Academy PTO for the 2025-2026 school year as submitted in Exhibit 9.

J. Approval of Verification of Desegregation Funding Matters and Submission of Desegregation Funding Report for Compliance with A.R.S. § 15-910

The Governing Board approved the Verification of Desegregation Funding Matters and Submission of Desegregation Funding Report as submitted in Exhibit 10.

K. Approval of Lease Agreement with Specialized Education Services, Inc.

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

6. STUDY/ACTION

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

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

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

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

President Zibrat declared the public hearing to be open.

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

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

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

There were no additional comments and the hearing was closed.

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

7. PUBLIC COMMENT

There was no public comment.

8. BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS

There were none.

9. ADJOURNMENT

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

Jen Anderson
Minutes respectfully submitted for Governing Board Approval
Jen Anderson, Executive Assistant to the Superintendent & Governing Board

July 15, 2025
Date

Susan Zibrat, Governing Board President

July 29, 2025
Date



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

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

A copy of the vouchers for goods and services received by Amphitheater Public Schools and recommended for payment has been provided to the Governing Board.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approve payment of the vouchers as presented.

INITIATED BY:

Scott Little, Chief Financial Officer

Date: July 28, 2025

Todd A. Jaeger, J.D., Superintendent



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

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

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

Ironwood Ridge Project Grad

RECOMMENDATION:

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

INITIATED BY:

Scott Little

Scott Little, Chief Financial Officer

Date: July 21, 2025

Todd A. Jaeger

Todd A. Jaeger, J.D., Superintendent

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

School Year 2025-2026

Name of Organization IRONWOOD RIDGE PROJECT GRAD

School IRONWOOD RIDGE HS

Related Student Organization or Club _____

Taxpayer I.D. 11-3660162

OFFICERS:

Name: Corey Wade

Name: Brittany Harasim

Office Held: President

Office Held: Treasurer

Address: _____

Address: _____

E-mail: _____

E-mail: _____

Phone(s): _____

Phone(s): _____

Date taking office: 07/01/25

Date taking office: 07/01/25

Name: Michele Boyd

Name: Toni Parkhurst

Office Held: Vice President

Office Held: Secretary

Address: _____

Address: _____

Phone(s): _____

Phone(s): _____

Date taking office: 07/17/24

Date taking office: 08/14/23

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

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

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

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

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

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

C Wade 6/14/2025
Signature Date

B Harasim 6/7/25
Signature Date

MBS 6/10/25
Signature Date

Toni Parkhurst 6/18/25
Signature Date

Site Administrator's Approval: [Signature]
Signature

7/15/25
Date

For district use:

Finance Department recommendation: approval

Governing Board Agenda date: 7/29/25



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

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

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

RECOMMENDATION:

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

INITIATED BY:

Scott Little, Chief Financial Officer

Date: July 16, 2025

Todd A. Jaeger, J.D., Superintendent

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

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

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

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

Amphitheater Public School District #10

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

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

Amphitheater Public School District #10

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

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

Amphitheater Public School District #10

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

<u>Prince Elementary</u>	
Student Council	1,234.12
Prince Total	\$ 1,234.12

<u>Rio Vista Elementary</u>	
Student Council	981.94
Rio Vista Total	\$ 981.94

<u>Walker</u>	
Student Council	2,336.31
Fitness Fanatics	396.83
Odyssey of the Mind	2,848.80
Walker Total	\$ 5,581.94

<u>Wilson</u>	
Student Council	5,833.49
Algebra Club	473.77
Archery Club	942.67
Art Club	2,906.76
Elementary Student Council	3,776.70
Elementary Choir	715.44
GameMakers	210.00
MS Choir	2,920.92
MS Theater Club	394.64
National Elementary Honor Society	218.58
National Junior Honor Society	1,104.66
Odyssey of the Mind	566.83
Robotics Club	1,078.53
Science Club	60.00
Yearbook Club	1,921.71
Wilson Total	\$ 23,124.70

Total K-8 Club Balances	\$ 127,160.95
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Plus: Outstanding Checks	2,196.12
Less: Outstanding Deposits (Inc CC's)	(14,681.75)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-

Bank Balance	\$ 114,675.32
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Sweep Account	\$ 114,675.32
	0.00

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

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

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

Sweep Account	\$ 97,338.99
	0.00

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

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

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

Sweep Account	\$ 190,215.19
	\$ (0.00)

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

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

Ironwood Ridge HS Total Clubs **\$ 201,910.23**

Plus: Outstanding Checks	3,061.28
Less: Outstanding Deposits (Inc CC's)	(45,453.68)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-
Bank Balance	\$ 159,517.83

Sweep Account \$ 159,517.83
0.00

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

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

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

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

Amphitheater Public School District #10

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

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

Amphitheater Public School District #10

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

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

Amphitheater Public School District #10

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

<u>Prince Elementary</u>	
Student Council	1,234.12
Prince Total	\$ 1,234.12

<u>Rio Vista Elementary</u>	
Student Council	981.94
Rio Vista Total	\$ 981.94

<u>Walker</u>	
Student Council	2,336.31
Fitness Fanatics	396.83
Odyssey of the Mind	2,848.80
Walker Total	\$ 5,581.94

<u>Wilson</u>	
Student Council	5,833.49
Algebra Club	473.77
Archery Club	942.67
Art Club	2,906.76
Elementary Student Council	3,776.70
Elementary Choir	715.44
GameMakers	210.00
MS Choir	2,920.92
MS Theater Club	394.64
National Elementary Honor Society	218.58
National Junior Honor Society	1,104.66
Odyssey of the Mind	566.83
Robotics Club	1,078.53
Science Club	60.00
Yearbook Club	1,921.71
Wilson Total	\$ 23,124.70

Total K-8 Club Balances	\$ 122,756.52
--------------------------------	----------------------

Plus: Outstanding Checks	759.44
Less: Outstanding Deposits (Inc CC's)	(13,390.00)
NSF Checks/Void/Stale/Account Adj	-
Deposit Error/Adjustments	-

Bank Balance	\$ 110,125.96
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Sweep Account	\$ 110,125.96
	0.00

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

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

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

Sweep Account	\$ 100,360.34
	0.00

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

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

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

Sweep Account	\$ 177,293.44
	0.00

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

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

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

Sweep Account \$ 171,372.19
0.00



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

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

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

<u>Description</u>	<u>Quantity</u>
Floor Scrubber – Tennant	1
Floor Scrubber – Viper	1
Floor Burnisher	1
Floor Extractor	1

RECOMMENDATION:

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

INITIATED BY:

A handwritten signature in cursive script that reads "Scott Little".

Scott Little, Chief Financial Officer

Date: July 22, 2025

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

Todd A. Jaeger, J.D., Superintendent



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

DATE OF MEETING: July 29, 2025

TITLE: Acceptance of the Uniform System of Financial Records Compliance Questionnaire, Single Audit Reporting Package and Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2024

BACKGROUND:

Laws 2021, Chapter 7 revised ARS 15-914 requires that financial and compliance audit reports be submitted to the Arizona Department of Education and that the department make the reports available on its website. The law also requires that the Governing Board accept these reports by a roll call vote.

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

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

The Arizona Auditor General uses the USFR Compliance Questionnaire to determine whether a district has attained an acceptable degree of compliance with the requirements of the USFR. The District's auditor completes this Questionnaire and submits it to the Arizona Auditor General.

RECOMMENDATION:

This item is for Informational purposes only. Arizona Revised Statutes 15-914 requires that the Governing Board accept these reports by a roll call vote.

INITIATED BY:

A handwritten signature in cursive script that reads "Scott Little".

Scott Little, Chief Financial Officer

Date: July 21, 2025

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

Todd A. Jaeger, J.D., Superintendent

Amphitheater Unified School District No. 10

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2024



Amphitheater Unified School District No. 10

Tucson, Arizona

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

Issued by:
Finance Department

Amphitheater Unified School District No. 10

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Amphitheater Unified School District No. 10

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Introductory Section

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FINANCE & ACCOUNTING

Scott Little

Chief Financial Officer

(520) 696-5130 • Fax (520) 696-5065

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

GOVERNING BOARD MEMBERS

Scott K. Baker, Ph.D.
President

Susan Zibrat
Vice President

Vicki Cox Golder

Deanna M. Day, M.Ed.

Matthew A. Kopec

SUPERINTENDENT

Todd A. Jaeger, J.D.

May 19, 2025

Citizens and Governing Board
Amphitheater Unified School District No. 10
701 West Wetmore Road
Tucson, Arizona 85705-1547

State law mandates that school districts are required to undergo an annual single audit and publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States by a certified public accounting firm licensed in the State of Arizona. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Amphitheater Unified School District No. 10 (District) for the fiscal year ended June 30, 2024.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Heinfeld, Meech & Co., P.C., a certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2024, are free of material misstatement.

Amphitheater High School • Canyon del Oro High School • Ironwood Ridge High School
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 the Equity & Safety Compliance Officer and Title IX Coordinator, (520) 696-5164, TitleIXCoordinator@amphi.com, or the Executive Director of Student Services, (520) 696-5230, studentservices@amphi.com.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated Single Audit as required by the provisions of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in a separately issued Single Audit Report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

Profile of the District

The District is one of 18 public school districts located in Pima County, Arizona. It provides a program of public education from preschool through grade 12, with an average daily membership of 11,324. The projected average daily membership for fiscal year 2025 is 10,801.

The District's Governing Board is organized under Section 15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other state or local governments. The County Treasurer collects taxes for the District, but exercises no control over its expenditures/expenses.

The membership of the Governing Board consists of five members elected by the public. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools. The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District's financial statements include only the funds of those organizational entities for which its elected governing board is financially accountable. The District's major operations include education, student transportation, construction and maintenance of District facilities, food services, bookstore, and athletic functions.

The Amphitheater Unified School District No. 10 of Pima County, Arizona is situated in the northeastern portion of Pima County, Arizona, which is in south central Arizona. The boundaries of the District encompass an area of approximately 108 square miles, lying within and to the north of the City of Tucson. To the north of the City of Tucson is the Town of Oro Valley, which is totally within the District. Tucson is the County seat and is the population and economic center of southern Arizona.

The economy of the District is primarily based on light manufacturing, retail trade, automobile sales and tourism, and is supplemented by government, medical, and health services. During the 2023-24 school year, the District had a net limited property valuation of \$1,883,370,140, an increase of 4.4 percent over the previous year. The District expects the recent pattern of slight economic development and assessed valuations growth to continue in 2025. Arizona's property valuation system is based upon property valuations that are delayed approximately two years.

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

The District has 272 buildings containing approximately 2,646,557 square feet. Even with construction of new buildings over the last ten years, the average building age is 48 years old.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy. Tucson is the major city located in the center of eastern Pima County, which encompasses an area of approximately 9,200 square miles in southeastern Arizona. Approximately 70 percent of Pima County consists of Federal, State and Indian-owned lands. The region is well positioned geographically and culturally for trade with Mexico.

Tucson has been a favorite destination for tourists and a mining hub, in the past twenty years, Tucson's economy has become a more diverse economy expanding to include such industries as health care, education, and manufacturing. In its strategic plan, the City of Tucson outlines its plan for the development of a clear economic identity for the metropolitan area, by emphasizing continued diversification of the current manufacturing base and encouraging an increase of jobs in international trade. The number of manufacturing and wholesale businesses located in the Tucson area continues to grow and has been stimulated by a combination of a warm climate, a substantial well-educated labor pool, and a governmental climate that has been supportive of economic growth and investment.

A few of the major firms represented in Tucson include manufacturing employers such as Raytheon Missile Systems, Freeport McMoran Copper & Gold, Inc., Intuit Incorporated, IBM Corporation, Sunquest Information Systems, Tucson Newspapers, Kalil Bottling Company, and Sargent Control & Aerospace. This diverse group is joined by various non-manufacturing employers such as Walmart Stores, TMC Healthcare, Carondelet Health Network, as well as Davis-Monthan Air Force Base.

In addition, the Tucson area provides excellent educational and training opportunities through educational institutions such as the University of Arizona, the University of Phoenix, Pima Community College, and other providers of educational services, including Amphitheater Unified School District. For 126 years, Amphitheater Public Schools have contributed to the educational development of the residents of northwest Tucson. The District also recognizes the need for growth and diversification in the economy and continues to review its curriculum to prepare its students for the future economic opportunities that the region and the world will offer.

Long-term Financial Planning. Amphitheater Unified School District continues to experience slight declines in student populations despite new home construction in the northern end of the District and in Pima County. The District expects new commercial property development to increase slightly during the 2024-25 fiscal year.

Major Initiatives. On November 5, 2024, the voters of Amphitheater Unified School District authorized a new \$84.0 million bond program. This bond program was designed to address facility maintenance and technology needs. These needs are the result of the Arizona Legislature cutting funding to schools for facility maintenance and other capital needs.

The funding of school building maintenance and school capital needs continues to be one of the most significant issues facing the school district. In addition, Arizona ranks in the bottom for per pupil expenditures in the nation. A recent Bureau of Labor Statistics report indicated that Arizona's average elementary teacher salary of \$42,730 is \$13,070 below the U.S. average of \$55,800. These fiscal pressures are driving the low teacher wages in the state and are significantly impacting the recruitment of teachers.

On November 5, 2024, the voters of Amphitheater Unified School District authorized an increased budget to reduce class sizes in Grades Kindergarten through Third grades as well as renewing the budget increases first authorized in 2007.

COVID-19.

Amphitheater experienced a significant drop in enrollment during the 2020-21 school year. The average daily membership dropped from 12,776 in 2020 to 10,874 in 2021. The average daily membership in 2023-24 was 11,324.

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

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

Awards and Acknowledgments

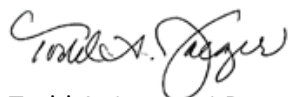
Awards. The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2023. This was the twenty-seventh consecutive year that the District has received this prestigious award. In addition, the Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2023. In order to be awarded these certificates, the District published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

These certificates are valid for a period of one year only. We believe that our current annual comprehensive financial report will continue to meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 2024 certificates.

Acknowledgments. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the Governing Board of the District, preparation of this report would not have been possible.

Respectfully submitted,



Todd A. Jaeger, J.D.
Superintendent



Scott Little
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Amphitheater Unified School District 10

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

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



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

Ryan S. Stechschulte
President

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

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Amphitheater Unified School District No. 10
Arizona**

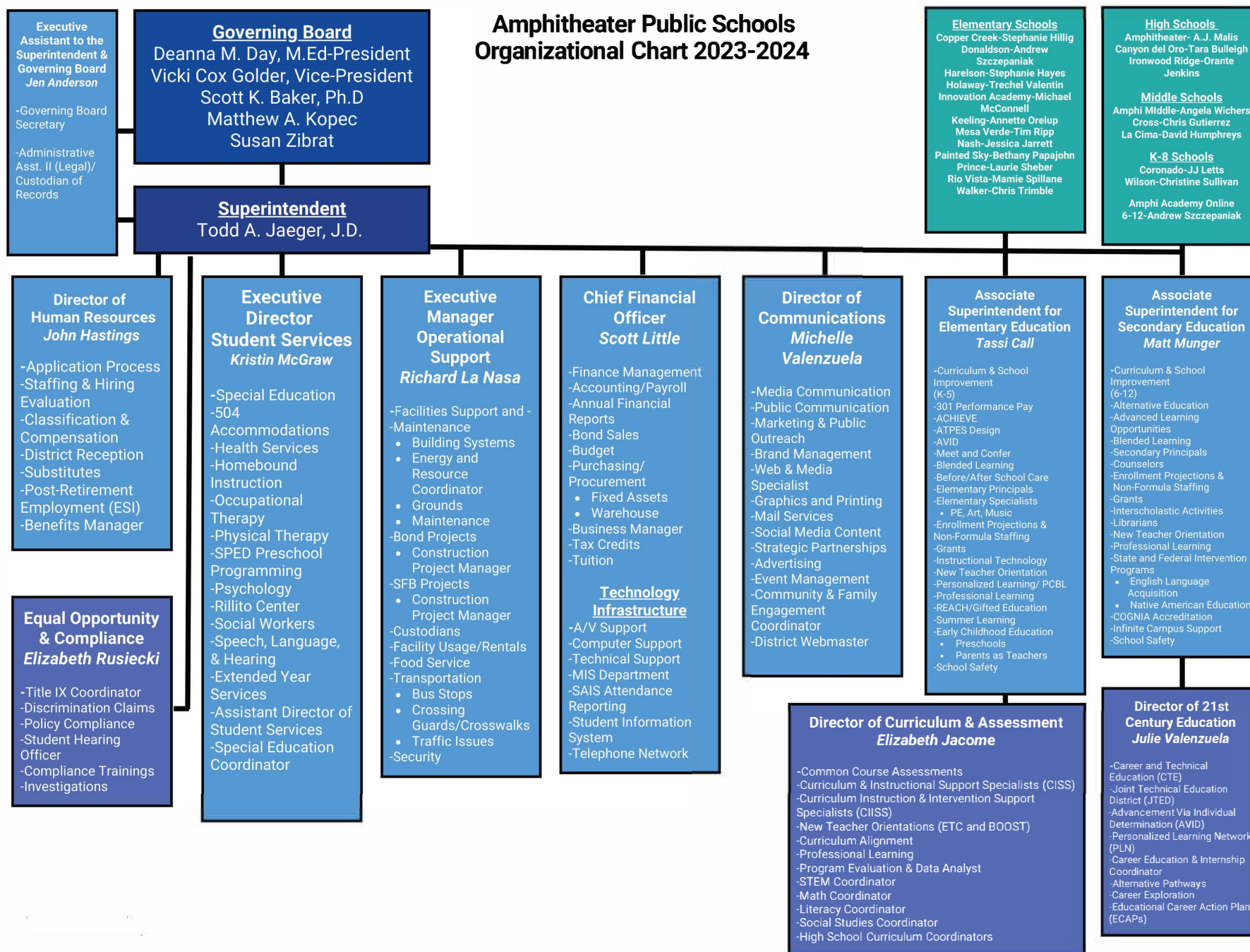
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

Amphitheater Public Schools Organizational Chart 2023-2024



Amphitheater Unified School District No. 10

List of Principal Officials

Governing Board

Scott K. Baker, Ph.D., President

Susan Zibrat, Vice President

Deanna M. Day, M.Ed., Member

Vickie Cox Golder, Member

Matthew A. Kopec, Member

Administrative Staff

Todd A. Jaeger, J.D., Superintendent

Scott Little, Chief Financial Officer

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Financial Section

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Independent Auditor's Report

Governing Board
Amphitheater Unified School District No. 10

Report on Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Amphitheater Unified School District No. 10, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Amphitheater Unified School District No. 10 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and net pension liability information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining and Individual Fund Financial Statements and Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Fund Financial Statements and Schedules information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2025, on our consideration of Amphitheater Unified School District No. 10's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Amphitheater Unified School District No. 10's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amphitheater Unified School District No. 10's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
May 19, 2025

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

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**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

As management of the Amphitheater Unified School District No. 10 (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. The management's discussion and analysis is presented as required supplementary information to supplement the basic financial statements. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

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

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The accrual basis of accounting is used for the government-wide financial statements.

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Overview of Financial Statements

The statement of net position presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues. The governmental activities of the District include instruction, support services, operation and maintenance of plant services, student transportation services, operation of non-instructional services, and interest on long-term debt.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements use the modified accrual basis of accounting and focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Federal and State Grants, and Debt Service Funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements and schedules.

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Overview of Financial Statements

Proprietary funds. The District maintains one type of proprietary fund. The internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the operation of District functions that provide goods or services to other District departments on a cost reimbursement basis. Because these activities benefit the governmental functions, they have been included within governmental activities in the government-wide financial statements.

The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget process and pension plan. The District adopts an annual expenditure budget for all governmental funds. A schedule of revenues, expenditures and changes in fund balances – budget and actual has been provided for the General Fund and a major Special Revenue Fund as required supplementary information. Schedules for the pension plan have been provided as required supplementary information.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$139.0 million at the current fiscal year end.

The largest portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress), less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related outstanding debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. In addition, a portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted and may be used to meet the District's ongoing obligations to its citizens and creditors, however, as discussed below, this balance is in the deficit position.

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Government-Wide Financial Analysis

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

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

At the end of the current fiscal year the District reported a negative unrestricted net position of \$64.0 million as a result of an unfunded pension liability. Positive net position was reported in the other two categories. The same situation held true for the prior fiscal year.

The District's financial position is the product of several financial transactions including the net result of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. The following are significant current year transactions that had an impact on the Statement of Net Position.

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

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Government-Wide Financial Analysis

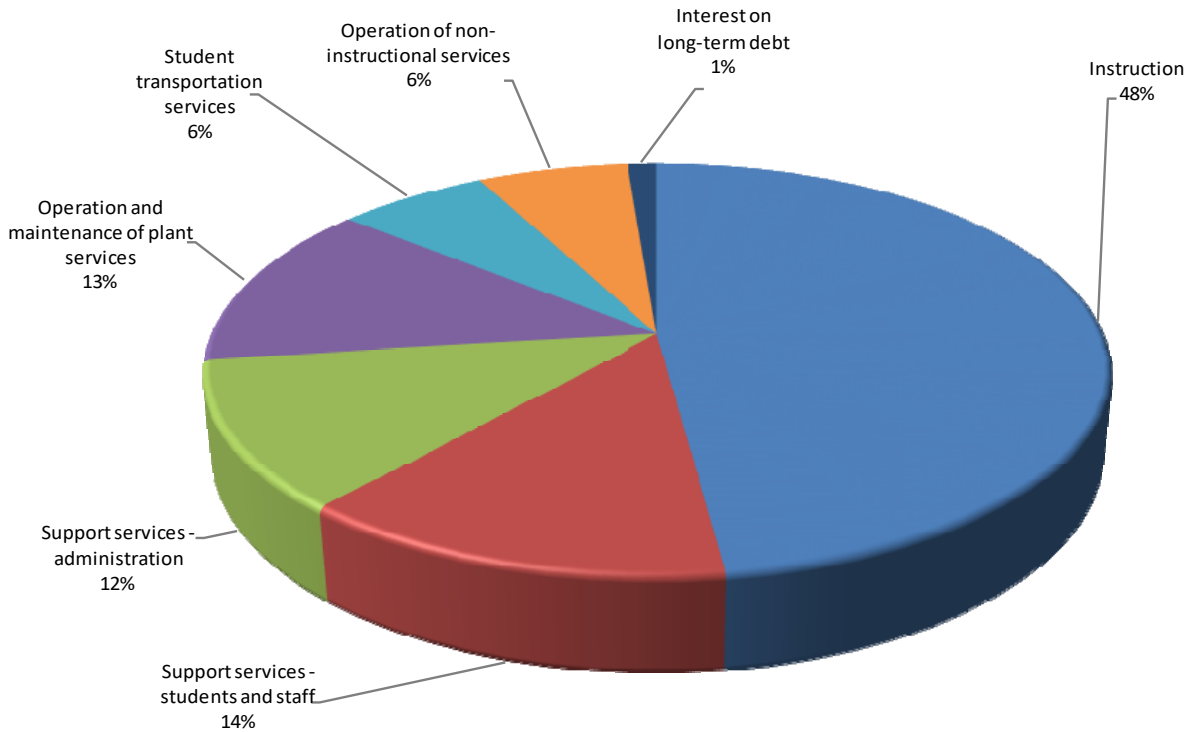
Changes in net position. The District's total revenues for the current fiscal year were \$189.5 million. The total cost of all programs and services was \$181.2 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2024 and June 30, 2023.

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

**Amphitheater Unified School District No. 10
Management’s Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Government-Wide Financial Analysis

Expenses - Fiscal Year 2024



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

- The increase of \$6.1 million in unrestricted state aid was due to increases in the base level support.
- Instruction expenses decreased \$6.7 million due to the decrease in non-capitalized equipment and depreciation.

The following table presents the cost of the District’s major functional activities. The table also shows each function’s net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and District’s taxpayers by each of these functions.

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Government-Wide Financial Analysis

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

- The cost of all governmental activities this year was \$181.2 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$50.1 million.
- Net cost of governmental activities of \$131.0 million was financed by general revenues, which are made up of primarily property taxes of \$76.3 million and state aid of \$57.8 million.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$52.9 million, a decrease of \$20.0 million due primarily to pending federal grant reimbursements outstanding at year end and the increase in employee salaries and related benefits.

**Amphitheater Unified School District No. 10
Management’s Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Financial Analysis of the District’s Funds

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

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

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

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

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

Budgetary Highlights

Over the course of the year, the District revised the General Fund annual expenditure budget primarily due to a late state approved budget increase. The difference between the original budget and the final amended budget was a \$4.4 million increase, or four percent.

Significant variances for the final amended budget and actual revenues resulted from the District not being required by the State of Arizona to prepare a revenue budget. A schedule showing the original and final budget amounts compared to the District’s actual financial activity for the General Fund is provided in this report as required supplementary information. The overall favorable variance of \$9.9 million in expenses was a result of budgeting to the maximum general budget limit to provide capacity in future years.

**Amphitheater Unified School District No. 10
Management’s Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Capital Assets and Debt Administration

Capital Assets. At year end, the District had invested \$368.1 million in capital assets, including school buildings, athletic facilities, buses and other vehicles, computers, and other equipment. This amount represents a net increase prior to depreciation of \$9.9 million from the prior fiscal year, primarily due to various building and improvement projects. Total depreciation expense for the current fiscal year was \$12.5 million.

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

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

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

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

Debt Administration. At year end, the District had \$70.6 million in long-term debt outstanding, \$9.1 million due within one year. Long-term debt decreased by \$9.4 million.

The District’s general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds (up to 30 percent of the total net full cash assessed valuation) and the statutory debt limit on Class B bonds (the greater of 20 percent of the net full cash assessed valuation or \$1,500 per student). The current total debt limitation for the District is \$693.1 million and the Class B debt limit is \$462.1 million, which are more than the District’s total outstanding general obligation and Class B debt, respectively. Additional information on the District’s long-term debt can be found in Notes 8 and 9.

**Amphitheater Unified School District No. 10
Management's Discussion and Analysis (MD&A)
Year Ended June 30, 2024**

Economic Factors and Next Year's Budget and Rates

Many factors were considered by the District's administration during the process of developing the fiscal year 2024-25 budget. Among them:

- District student population (estimated 11,327).
- Employee salaries.

Also considered in the development of the budget is the local economy and inflation of the surrounding area.

Budgeted expenditures in the General Fund increased one percent to \$116.6 million in fiscal year 2024-25. Increases in enrollment are the primary reason for the increase. State aid and property taxes are expected to be the primary funding sources. No new programs were added to the 2024-25 budget.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Finance Department, Amphitheater Unified School District No. 10, 701 West Wetmore Road, Tucson, Arizona 85705-1547.

Basic Financial Statements

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Government-Wide Financial Statements

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

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

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

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

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Fund Financial Statements

Amphitheater Unified School District No. 10
Balance Sheet
Governmental Funds
June 30, 2024

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

**Total
Governmental
Funds**

\$ 52,556,209
1,091,687
200,257
33,485,148
19,324,515
38,467
686,179
\$ 107,382,462

\$ 6,279,462
19,324,515
4,828,119
664,603
31,096,699

951,724
21,807,622
657,864
23,417,210

38,467
41,388,309
11,441,777
52,868,553

\$ 107,382,462

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

Total fund balances - governmental funds **\$ 52,868,553**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 367,933,012	
Less accumulated depreciation/amortization	<u>(139,969,608)</u>	
		227,963,404

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

Property taxes	951,724	
Intergovernmental	<u>21,807,622</u>	
		22,759,346

Deferred items related to the refunding of bonds are amortized over the life of the associated bond issue in the government-wide statements but not reported in the funds.

260,704

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

3,328,868

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

Deferred outflows of resources related to pensions/OPEB	13,153,131	
Deferred inflows of resources related to pensions/OPEB	<u>(8,377,837)</u>	
		4,775,294

The Internal Service Funds are used by management to charge the cost of the print shop and technology goods and services to the individual funds. The assets and liabilities of the Internal Service Funds are included in the Statement of Net Position.

481,831

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

Compensated absences payable	(3,088,045)	
Bonds payable	(70,557,594)	
Net pension liability	<u>(99,837,897)</u>	
		<u>(173,483,536)</u>

Net position of governmental activities **\$ 138,954,464**

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

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

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

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

Changes in fund balances - total governmental funds **\$ (20,049,310)**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report the portion of capital outlay for capitalized assets as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation/amortization expense.

Expenditures for capitalized assets	\$ 22,805,243	
Less current year depreciation/amortization	<u>(12,453,136)</u>	
		10,352,107

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

Property taxes	(3,479,441)	
Intergovernmental	<u>13,175,951</u>	
		9,696,510

Repayments of long-term debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Bond principal retirement		8,745,000
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Governmental funds report pension/OPEB contributions as expenditures. However, they are reported as deferred outflows of resources in the Statement of Net Position. The change in the net pension/OPEB liability, adjusted for deferred items, is reported as pension/OPEB expense in the Statement of Activities.

Current year pension/OPEB contributions	10,714,412	
Pension/OPEB expense	<u>(9,112,065)</u>	
		1,602,347

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Loss on disposal of assets	(2,428,820)	
Amortization of deferred bond items	587,441	
Compensated absences	<u>(92,384)</u>	
		(1,933,763)

The Internal Service Funds are used by management to charge the cost of the print shop and technology goods and services to the individual funds. The changes in net position of the Internal Service Funds are reported with governmental activities in the Statement of Activities.

		<u>(54,149)</u>
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Changes in net position in governmental activities **\$ 8,358,742**

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

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

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

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

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

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

The financial statements of the Amphitheater Unified School District No. 10 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Governing Board is organized under Section 15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other State or local governments. The County Treasurer collects taxes for the District, but exercises no control over its expenditures/expenses.

The membership of the Governing Board consists of five members elected by the public. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools.

The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District's financial statements include only the funds of those organizational entities for which its elected governing board is financially accountable. The District's major operations include education, student transportation, construction and maintenance of District facilities, food services, bookstore, and athletic functions.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information about the District as a whole. The reported information includes all of the nonfiduciary activities of the District. For the most part, the effect of internal activity has been removed from these statements. These statements are to distinguish between the governmental and business-type activities of the District.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities or fiduciary activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to programs of functions. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, unrestricted federal and state aid, and other items not included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. As a general rule, the effect of internal activity has been eliminated from the government-wide financial statements; however, the effects of interfund services provided and used between functions are reported as expenses and program revenues at amounts approximating their external exchange value.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under lease contracts and subscription-based information technology arrangements are reported as other financing sources.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

Property taxes, federal and state aid, tuition and investment income associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Food services and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues arise when resources are received by the District before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Delinquent property taxes and other receivables that will not be collected within the available period have been reported as unavailable revenues on the governmental fund financial statements.

Separate financial statements are presented for governmental funds and proprietary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements.

The District reports the following major governmental funds:

General – The General Fund is the District’s primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. The General Fund includes the District’s Maintenance and Operation Fund and the Unrestricted Capital Outlay Fund, as well as certain activities budgeted in separate funds in accordance with A.R.S. These funds are maintained as separate funds for budgetary purposes but do not meet the criteria for separate reporting in the financial statements.

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

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

Additionally, the District reports the following fund type:

Proprietary Funds – The Proprietary Funds are Internal Service Funds that account for activities related to the operation of District functions that provides goods and services to other District departments on a cost reimbursement basis.

The Proprietary Fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting and are presented in a single column.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to District departments for goods and services. Operating expenses for the internal service funds include the cost of goods and services administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Cash and Investments

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents at year end were cash and investments held by the County Treasurer.

A.R.S. require the District to deposit all cash with the County Treasurer, except as discussed below. Cash with the County Treasurer is pooled for investment purposes, except for cash of the Debt Service and Bond Building Funds that may be invested separately. Interest earned from investments purchased with pooled monies is allocated to each of the District's funds based on their average balances. As required by statute, interest earnings of the Bond Building Fund are recorded initially in that fund, but then transferred to the Debt Service Fund. All investments are stated at fair value.

Statute authorizes the District to separately invest monies of the Bond Building and Debt Service Funds in the State Treasurer's investment pools; obligations issued and guaranteed by the United States or any of its agencies or instrumentalities; specified state and local government bonds and notes; and interest bearing savings accounts or certificates of deposit.

Statute authorizes the District to deposit monies of the Auxiliary Operations and Student Activities Funds in bank accounts. Monies in these funds may also be invested. In addition, statute authorizes the District to maintain various bank accounts such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholdings accounts for taxes and employee insurance programs. Some of these bank accounts may be interest bearing.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

Statute does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. Arizona statute requires a pooled collateral program for public deposits and a Statewide Collateral Pool Administrator (Administrator) in the State Treasurer's Office. The purpose of the pooled collateral program is to ensure that governmental entities' public deposits placed in participating depositories are secured with collateral of 102 percent of the public deposits, less any applicable federal depository insurance. An eligible depository may not retain or accept any public deposit unless it has deposited the required collateral with a qualified escrow agent or the Administrator. The Administrator manages the pooled collateral program, including reporting on each depository's compliance with the program.

E. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments. Investment income is included in other local revenue in the governmental fund financial statements and in nonoperating revenues in the proprietary fund financial statements.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund balances between governmental funds are eliminated on the Statement of Net Position.

All receivables, including property taxes receivable, are shown net of an allowance for uncollectibles.

G. Property Tax Calendar

The County Treasurer is responsible for collecting property taxes for all governmental entities within the county. The county levies real and personal property taxes on or before the third Monday in August, that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

Pursuant to A.R.S., a lien against assessed real and personal property attaches on the first day of January preceding assessment and levy; however according to case law, an enforceable legal claim to the asset does not arise.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

H. Inventory

All inventories are valued at cost using the weighted average method. Inventories consist of expendable supplies held for consumption. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets

Capital assets, which include land and improvements; buildings and improvements; vehicles, furniture, and equipment; and construction in progress, are reported in the government-wide financial statements.

Capital assets are defined by the District as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life of more than one year. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

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

Land improvements	7 - 70 years
Buildings and improvements	15 - 70 years
Vehicles, furniture and equipment	5 - 20 years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

L. Compensated Absences

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay in varying amounts. Only benefits considered vested are recognized in the financial statements. The liability for vacation and sick leave is reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements. Generally, resources from the General Fund are used to pay for compensated absences.

M. Leases

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

N. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefit (OPEB) liabilities, related deferred outflows of resources and deferred inflows of resources, and related expenses, information about the pension and OPEB plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Deferred amounts on refunding result from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Q. Net Position Flow Assumption

In the government-wide and proprietary fund financial statements the District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted amounts are available.

R. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 – Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

Nonspendable. The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 2 – Fund Balance Classifications

Restricted. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.

Committed. The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Governing Board 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, 2024

Note 2 – Fund Balance Classifications

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

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

Note 3 – Stewardship, Compliance and Accountability

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

Excess Expenditures Over Budget – At year end, the District had expenditures in a fund that exceeded the budget; however, this does not constitute a violation of any legal provisions.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 4 – Cash and Investments

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure the District’s deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. At year end, the carrying amount of the District’s deposits was \$10.0 million and the bank balance was \$9.1 million. At year end, all the District’s deposits were covered by federal deposit insurance.

Fair Value Measurements. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices in active markets for identical assets
- Level 2 inputs are significant other observable inputs
- Level 3 inputs are significant unobservable inputs

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

The State Treasurer’s pools are external investment pools, the Local Government Investment Pool (Pool 5) and Local Government Investment Pool-Government (Pool 7), with no regulatory oversight. The pools as an investment company is not registered with the Securities and Exchange Commission. The activity and performance of the pools are reviewed monthly by the State Board of Investment. The fair value of each participant’s position in the State Treasurer investment pools approximates the value of the participant’s shares in the pool and the participants’ shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

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

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

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 4 – Cash and Investments

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The District has no investment policy that would further limit its investment choices. As of year end, the District’s investment in the County Treasurer’s investment pool did not receive a credit quality rating from a national rating agency. The State Treasurer’s Local Government Investment Pool 7 was rated AAA by Moody’s at year end. The Money Market Funds were rated Aaa-mf by Moody's and AAAM by S&P at year end.

Custodial Credit Risk – Investments. The District’s investment in the State and County Treasurer’s investment pools represents a proportionate interest in the pool’s portfolio; however, the District’s portion is not identified with specific investments and is not subject to custodial credit risk.

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

Note 5 – Receivables

Receivable balances, net of allowance for uncollectibles, have been disaggregated by type and presented separately in the financial statements with the exception of due from governmental entities. Due from governmental entities, net of allowance for uncollectibles, as of year end for the District’s individual major funds and non-major governmental funds in the aggregate were as follows:

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 6 – Leases Receivable

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

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

Year Ending June 30:		
2025	\$	45,611
2026		46,322
2027		49,792
2028		51,094
2029		51,871
2030-34		198,396
2035-39		169,167
2040-42		<u>87,793</u>
Total	\$	<u><u>700,046</u></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	<u>2,255,934</u>	<u>4,475,577</u>	<u>4,493,871</u>	<u>2,237,640</u>
Total capital assets, not being depreciated	<u>14,422,931</u>	<u>4,475,577</u>	<u>4,493,871</u>	<u>14,404,637</u>
Capital assets, being depreciated:				
Land improvements	29,992,320	1,866,722	1,525,586	30,333,456
Buildings and improvements	274,651,473	13,875,807	9,231,473	279,295,807
Vehicles, furniture and equipment	<u>39,188,275</u>	<u>7,114,904</u>	<u>2,187,783</u>	<u>44,115,396</u>
Total capital assets being depreciated	<u>343,832,068</u>	<u>22,857,433</u>	<u>12,944,842</u>	<u>353,744,659</u>
Less accumulated depreciation for:				
Land improvements	(18,974,398)	(1,307,552)	(1,163,755)	(19,118,195)
Buildings and improvements	(101,108,024)	(8,303,188)	(7,152,919)	(102,258,293)
Vehicles, furniture and equipment	<u>(17,973,665)</u>	<u>(2,868,664)</u>	<u>(2,176,245)</u>	<u>(18,666,084)</u>
Total accumulated depreciation	<u>(138,056,087)</u>	<u>(12,479,404)</u>	<u>(10,492,919)</u>	<u>(140,042,572)</u>
Total capital assets, being depreciated, net	<u>205,775,981</u>	<u>10,378,029</u>	<u>2,451,923</u>	<u>213,702,087</u>
Governmental activities capital assets, net	<u>\$ 220,198,912</u>	<u>\$ 14,853,606</u>	<u>\$ 6,945,794</u>	<u>\$ 228,106,724</u>

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 7 – Capital Assets

Depreciation expense was charged to governmental functions as follows:

Instruction	\$	9,629,431
Support services – students and staff		122,125
Support services – administration		895,367
Operation and maintenance of plant services		303,929
Student transportation services		1,084,005
Operation of non-instructional services		444,547
Total depreciation expense – governmental activities	\$	<u>12,479,404</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 \$2.2 million on the projects and had estimated remaining contractual commitments of \$3.1 million. These projects are being funded by the Arizona School Facilities Oversight Board and bond proceeds, along with other federal, special revenue, and capital project funds.

Note 8 – General Obligation Bonds Payable

Bonds payable at year end consisted of the following outstanding general obligation bonds. The bonds are both callable and noncallable with interest payable semiannually. Property taxes from the Debt Service Fund are used to pay bonded debt. The District’s legal debt limit is \$693.1 million and the available margin is \$623.8 million.

Purpose	Original Amount Issued	Interest Rates	Remaining Maturities	Outstanding Principal June 30, 2024	Due Within One Year
Governmental activities:					
General obligation bonds:					
School Improvement Bonds, Project of 2007, Series D	\$ 41,000,000	4.25-5.00%	7/1/25-27	\$ 8,995,000	\$ 2,865,000
School Improvement Bonds, Project of 2016, Series A	14,300,000	3.50-5.00%	7/1/29-36	4,670,000	
Refunding Bonds, Series 2017	27,290,000	5.00%	7/1/25-27	12,420,000	3,950,000
School Improvement Bonds, Project of 2016, Series B	13,370,000	4.00-5.00%	7/1/29-37	9,410,000	
Private placement bonds:					
School Improvement Bonds, Project of 2016, Series C	14,500,000	2.32%	7/1/28-36	10,600,000	
Refunding Bonds, Series 2021	15,440,000	1.08%	7/1/25-27	6,935,000	2,265,000
School Improvement Bonds, Project of 2016, Series D	14,500,000	3.45%	7/1/28-37	14,500,000	
Total				<u>\$ 67,530,000</u>	<u>\$ 9,080,000</u>

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

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 Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 6,815,000	\$ 1,646,252	\$ 2,265,000	\$ 820,962
2026	7,030,000	1,305,502	2,415,000	796,500
2027	7,570,000	954,002	2,255,000	770,418
2028		584,876	10,225,000	746,064
2029	1,080,000	584,876	1,725,000	413,660
2030-34	7,715,000	2,022,454	7,825,000	1,426,418
2035-37	5,285,000	392,888	5,325,000	361,956
Total	<u>\$ 35,495,000</u>	<u>\$ 7,490,850</u>	<u>\$ 32,035,000</u>	<u>\$ 5,335,978</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
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 41,675,000	\$	\$ 6,180,000	\$ 35,495,000	\$ 6,815,000
Private placement bonds	34,600,000		2,565,000	32,035,000	2,265,000
Premium	3,716,354		688,760	3,027,594	
Total bonds payable	<u>79,991,354</u>		<u>9,433,760</u>	<u>70,557,594</u>	<u>9,080,000</u>
Net pension liability	105,562,332		5,724,435	99,837,897	
Compensated absences payable	2,995,661	1,885,665	1,793,281	3,088,045	1,840,484
Total long-term liabilities	<u>\$ 188,549,347</u>	<u>\$ 1,885,665</u>	<u>\$ 16,951,476</u>	<u>\$ 173,483,536</u>	<u>\$ 10,920,484</u>

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 10 – Interfund Receivables, Payables, and Transfers

At year end, interfund balances were as follows:

Due to/from other funds – At year end, the Federal and State Grants Fund had a negative cash balance of \$19.3 million, in the Treasurer’s pooled cash accounts. Negative cash on deposit with the County Treasurer was reduced by interfund borrowing with the General Fund. All interfund balances are expected to be paid within one year.

Interfund transfers – Transfers between funds were used to (1) move investment income of \$718,061 earned in the Bond Building Fund, a non-major governmental fund, that is required by statute to be expended in the Debt Service Fund, and (2) to move federal grant funds of \$305,212 restricted for indirect costs.

Note 11 – Contingent Liabilities

Compliance – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures/expenses that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Lawsuits – The District is a party to a number of various types of lawsuits, many of which normally occur in governmental operations. The ultimate outcome of the actions is not determinable, however, District management believes that the outcome of these proceedings, either individually or in the aggregate, will not have a materially adverse effect on the accompanying financial statements.

Arbitrage – Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense or expenditure prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage rebate liability at year end.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 12 – Restatements of Beginning Balances

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

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

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

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, 2024

Note 13 – Risk Management

The District joined the Arizona School Alliance for Workers’ Compensation, Inc. (Alliance) together with other school districts in the state for risks of loss related to workers’ compensation claims. The Alliance is a public entity risk pool currently operating as a common risk management and insurance program for school districts in the State. The District pays quarterly premiums to the Alliance for its employee workers’ compensation coverage. The agreement provides that the Alliance will be self-sustaining through members’ premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event.

The District continues to carry commercial insurance for employee dental and life insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14 – Pensions

Plan Description. District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the ASRS website at www.azasrs.gov.

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

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

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

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 12.29 percent (12.14 percent for retirement and 0.15 percent for long-term disability) of the members’ annual covered payroll, and the District was required by statute to contribute at the actuarially determined rate of 12.29 percent (12.03 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.15 percent for long-term disability) of the active members’ annual covered payroll. The District’s contributions to the pension plan for the year ended June 30, 2024 were \$10.6 million.

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 14 – Pensions

Employers are also required to pay an Alternate Contribution Rate (ACR), for retired members who return to work in positions that would typically be filled by an employee who contributes to ASRS. The District was required by statute to contribute at the actuarially determined rate of 9.99 percent (9.94 for retirement and 0.05 percent for long-term disability). ACR contributions are included in employer contributions presented above.

The District’s pension plan contributions are paid by the same funds as the employee’s salary, with the largest component coming from the General Fund.

Pension Liability. The net pension liability was measured as of June 30, 2023. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023. The District’s proportion of the net liability was based on the District’s actual contributions to the applicable plan relative to the total of all participating employers’ contributions to the plan for the year ended June 30, 2023.

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

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 14 – Pensions

Pension Expense and Deferred Outflows/Inflows of Resources. The District has deferred outflows and inflows of resources related to the net pension liability. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The District’s pension expense for the year ended June 30, 2024 was \$11.2 million.

The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

The amounts of deferred outflows of resources resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as an adjustment of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:	
2025	\$ (2,555,986)
2026	(5,479,901)
2027	3,806,831
2028	(438,950)

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 14 – Pensions

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

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

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, excluding any expected inflation.

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

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

Amphitheater Unified School District No. 10
Notes to Financial Statements
June 30, 2024

Note 14 – Pensions

Discount Rate. The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.0%	7.0%	8.0%
Net liability	\$ 149,542,507	\$ 99,837,897	\$ 58,393,045

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report. The report is available on the ASRS website at www.azasrs.gov.

Required Supplementary Information

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

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

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

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

Amphitheater Unified School District No. 10
Schedule of the Proportionate Share of the Net Pension Liability
Arizona State Retirement System
Last Ten Fiscal Years

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

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

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

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

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

Amphitheater Unified School District No. 10
Notes to Required Supplementary Information
June 30, 2024

Note 1 – Budgetary Basis of Accounting

The District budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, except for the following items.

- Certain activities reported in the General Fund are budgeted in separate funds in accordance with Arizona Revised Statutes.
- Prepaid items are budgeted in the year prepaid.
- Employee insurance expenditures are budgeted in the year the employee insurance account is funded.

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

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

Note 2 – Pension Plan Schedules

Actuarial Assumptions for Valuations Performed. The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated, which is the most recent actuarial valuation. The actuarial assumptions used are disclosed in the notes to the financial statements.

Factors that Affect Trends. The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

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

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Governmental Funds

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Non-Major Governmental Funds

Special Revenue Funds

Classroom Site – to account for the financial activity for the portion of state sales tax collections and permanent state school fund earnings.

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

Food Service – to account for the financial activity of school activities that have as their purpose the preparation and serving of regular and incidental meals and snacks in connection with school functions.

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

Capital Projects Funds

Adjacent Ways – to account for monies received to finance improvements of public ways adjacent to school property.

Bond Building – to account for proceeds from District bond issues that are expended on the acquisition or lease of sites; construction or renovation of school buildings; supplying school buildings with furniture, equipment, and technology; improving school grounds; or purchasing pupil transportation vehicles.

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

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

Special Revenue Funds

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

Capital Projects Funds

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

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

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

Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Internal Service Funds

Print Shop - to account for charges to other departments for printing and copying services.

Technology - to account for charges to other departments for technology-related goods and services.

Amphitheater Unified School District No. 10
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

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

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

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

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

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

Statistical Section

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

Financial Trends

These schedules contain information on financial trends to help the reader understand how the District's financial position and financial activities have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

Debt Capacity

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

Operating Information

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

Note: For locally assessed property (i.e., excluding mines, utilities, etc.) Proposition 117, approved by voters in 2012, amended the Arizona Constitution to require that all property taxes after fiscal year 2014-15 be based upon property values limited to 5 percent in annual growth. The aggregate assessed value of all taxable properties within a taxing jurisdiction (i.e., after applying assessment ratios based on the use of a property), including property values with a growth limit, is currently referred to as net limited assessed value and formerly as primary assessed value. In accordance with Proposition 117, this value is used for all taxing purposes beginning fiscal year 2015-16. Aggregate assessed value without a growth limit is currently referred to as net full cash assessed value and formerly as secondary assessed value. This remains the value utilized for determining debt capacity limits.

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Amphitheater Unified School District No. 10
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net Position:					
Net investment in capital assets	\$ 166,519,350	\$ 155,730,414	\$ 157,206,872	\$ 155,680,090	\$ 148,434,096
Restricted	36,418,622	29,226,195	30,145,324	25,318,773	19,442,806
Unrestricted	<u>(63,983,508)</u>	<u>(54,360,887)</u>	<u>(62,286,383)</u>	<u>(69,758,548)</u>	<u>(73,011,901)</u>
Total net position	<u><u>\$ 138,954,464</u></u>	<u><u>\$ 130,595,722</u></u>	<u><u>\$ 125,065,813</u></u>	<u><u>\$ 111,240,315</u></u>	<u><u>\$ 94,865,001</u></u>
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Position:					
Net investment in capital assets	\$ 145,985,010	\$ 145,290,583	\$ 138,984,123	\$ 135,581,914	\$ 136,642,915
Restricted	18,571,096	16,000,973	18,733,648	24,716,466	23,421,279
Unrestricted	<u>(84,313,163)</u>	<u>(90,570,528)</u>	<u>(101,007,463)</u>	<u>(103,484,285)</u>	<u>(109,070,794)</u>
Total net position	<u><u>\$ 80,242,943</u></u>	<u><u>\$ 70,721,028</u></u>	<u><u>\$ 56,710,308</u></u>	<u><u>\$ 56,814,095</u></u>	<u><u>\$ 50,993,400</u></u>

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

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

	Fiscal Year Ended June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses					
Instruction	\$ 86,859,561	\$ 93,575,256	\$ 81,605,651	\$ 73,832,703	\$ 75,178,071
Support services - students and staff	24,364,314	22,509,017	18,833,498	18,214,607	16,801,120
Support services - administration	21,205,004	16,240,372	12,951,302	12,323,316	13,129,552
Operation and maintenance of plant services	23,400,347	21,807,858	17,445,219	17,308,549	15,786,257
Student transportation services	11,612,183	12,115,648	9,351,307	5,499,163	8,483,182
Operation of non-instructional services	11,496,292	10,092,404	7,596,464	6,076,142	6,494,204
Interest on long-term debt	2,223,523	2,110,306	2,365,991	2,582,378	3,323,309
Total expenses	<u>181,161,224</u>	<u>178,450,861</u>	<u>150,149,432</u>	<u>135,836,858</u>	<u>139,195,695</u>
Program Revenues					
Charges for services:					
Instruction	6,522,335	4,834,134	4,282,567	3,162,472	5,827,518
Operation of non-instructional services	2,695,852	3,946,576	2,313,106	911,788	1,343,400
Other activities	2,124,700	1,474,110	1,372,688	534,778	741,979
Operating grants and contributions	27,073,009	26,951,153	28,628,647	25,862,114	15,321,159
Capital grants and contributions	11,725,120	12,855,011	8,382,377	6,759,006	7,819,881
Total program revenues	<u>50,141,016</u>	<u>50,060,984</u>	<u>44,979,385</u>	<u>37,230,158</u>	<u>31,053,937</u>
Net (Expense)/Revenue	<u>\$ (131,020,208)</u>	<u>\$ (128,389,877)</u>	<u>\$ (105,170,047)</u>	<u>\$ (98,606,700)</u>	<u>\$ (108,141,758)</u>

(Continued)

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

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

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

(Concluded)

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

	Fiscal Year Ended June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net (Expense)/Revenue	\$ (131,020,208)	\$ (128,389,877)	\$ (105,170,047)	\$ (98,606,700)	\$ (108,141,758)
General Revenues:					
Property taxes	76,320,896	79,283,250	75,763,433	78,314,972	74,223,834
Investment income	3,000,465	1,900,284	148,545	197,604	601,318
Unrestricted county aid			1,432,542	1,832,458	1,791,215
Unrestricted state aid	57,829,866	51,731,936	40,343,873	33,713,426	40,277,329
Unrestricted federal aid	2,227,723	1,004,316	1,307,152	923,554	967,715
Total general revenues	<u>139,378,950</u>	<u>133,919,786</u>	<u>118,995,545</u>	<u>114,982,014</u>	<u>117,861,411</u>
Changes in Net Position	<u>\$ 8,358,742</u>	<u>\$ 5,529,909</u>	<u>\$ 13,825,498</u>	<u>\$ 16,375,314</u>	<u>\$ 9,719,653</u>

(Continued)

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

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

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

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

(Concluded)

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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

(Concluded)

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

	Fiscal Year Ended June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenditures:					
Current -					
Instruction	\$ 71,844,472	\$ 72,708,354	\$ 66,956,293	\$ 63,049,934	\$ 63,236,444
Support services - students and staff	24,156,202	21,770,438	18,854,560	17,683,149	16,282,378
Support services - administration	18,882,518	12,760,441	11,195,540	10,804,591	11,158,307
Operation and maintenance of plant services	22,559,861	20,557,082	17,025,182	16,768,269	15,106,227
Student transportation services	9,008,405	8,552,529	7,323,835	3,754,356	6,215,482
Operation of non-instructional services	10,733,619	8,994,801	7,125,790	5,569,389	5,882,895
Capital outlay	31,120,055	27,144,350	18,386,165	18,615,520	16,262,628
Debt service -					
Principal retirement	8,745,000	9,025,000	9,710,000	9,620,000	8,995,000
Interest and fiscal charges	2,810,964	2,697,747	2,941,765	3,303,726	3,962,763
Bond issuance costs		198,300		394,848	
Total expenditures	<u>\$ 199,861,096</u>	<u>\$ 184,409,042</u>	<u>\$ 159,519,130</u>	<u>\$ 149,563,782</u>	<u>\$ 147,102,124</u>
Expenditures for capitalized assets	\$ 22,805,243	\$ 13,428,067	\$ 11,866,794	\$ 14,030,526	\$ 8,721,738
Debt service as a percentage of noncapital expenditures	7%	7%	9%	10%	9%

(Continued)

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

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

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

Amphitheater Unified School District No. 10
Other Financing Sources and Uses and Net Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Excess (deficiency) of revenues over expenditures	\$ (20,169,640)	\$ (3,825,074)	\$ 938,391	\$ 718,994	\$ 1,222,790
Other financing sources (uses):					
Issuance of school improvement bonds		14,500,000		14,500,000	
Issuance of refunding bonds				15,440,000	
Premium on sale of bonds		175,000		163,003	
Payment to refunded bond escrow agent				(15,231,505)	
Insurance recoveries	95,115	188,539	255,259	65,830	130,120
Proceeds from sale of capital assets	25,215				
Transfers in	1,023,273	485,386	1,218,056	229,520	908,560
Transfers out	(1,023,273)	(485,386)	(1,218,056)	(229,520)	(908,560)
Total other financing sources (uses)	<u>120,330</u>	<u>14,863,539</u>	<u>255,259</u>	<u>14,937,328</u>	<u>130,120</u>
Changes in fund balances	<u>\$ (20,049,310)</u>	<u>\$ 11,038,465</u>	<u>\$ 1,193,650</u>	<u>\$ 15,656,322</u>	<u>\$ 1,352,910</u>
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Excess (deficiency) of revenues over expenditures	\$ (10,127,447)	\$ (8,218,389)	\$ (37,267,064)	\$ (3,922,260)	\$ (10,944,524)
Other financing sources (uses):					
Issuance of school improvement bonds	13,370,000		14,300,000		
Issuance of refunding bonds			27,290,000		
Premium on sale of bonds	1,303,705		4,757,628		
Payment to refunded bond escrow agent			(31,375,474)		
Insurance recoveries	87,622	36,216	81,319		
Transfers in	837,197	491,472	475,461	1,460,941	576,457
Transfers out	(837,197)	(491,472)	(475,461)	(1,460,941)	(576,457)
Total other financing sources (uses)	<u>14,761,327</u>	<u>36,216</u>	<u>15,053,473</u>	<u>(1,460,941)</u>	<u>(576,457)</u>
Changes in fund balances	<u>\$ 4,633,880</u>	<u>\$ (8,182,173)</u>	<u>\$ (22,213,591)</u>	<u>\$ (3,922,260)</u>	<u>\$ (10,944,524)</u>

Source: The source of this information is the District's financial records. 213

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

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

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. Primary taxes are used for general District operations. Secondary taxes are used to service District bonded debt requirements and other voter-approved overrides.

Amphitheater Unified School District No. 10
Net Full Cash Assessed Value of Taxable Property by Class
Last Ten Fiscal Years

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

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

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. The net full cash assessed value is used for determining the District's bonding capacity and as the ceiling for net limited assessed value.

Amphitheater Unified School District No. 10
Property Tax Assessment Ratios
Last Ten Fiscal Years

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Commercial, Industrial, Utilities and Mining	17 %	18 %	18 %	18 %	18 %
Agricultural and Vacant	15	15	15	15	15
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	14	15	15	15	15

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

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: Additional classes of property exist, but do not amount to a significant portion of the District's total valuation, therefore they are not included on this schedule.

Amphitheater Unified School District No. 10
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30	Overlapping Rates										
	State Equalization	County	County Free Library	Flood Control District	Community College District	Fire District Assistance	Central Arizona Water	City of Tucson	District Direct Rates		
									Primary	Secondary	Total
2024	0.00	4.23	0.55	0.33	1.28	0.04	0.14	1.05	3.46	1.55	5.01
2023	0.00	4.20	0.55	0.32	1.29	0.04	0.14	1.43	3.58	1.58	5.16
2022	0.43	4.33	0.54	0.33	1.27	0.04	0.14	1.31	3.60	1.50	5.10
2021	0.44	4.44	0.54	0.33	1.34	0.04	0.14	1.36	4.00	1.45	5.45
2020	0.46	4.69	0.54	0.33	1.38	0.04	0.14	1.38	4.13	1.32	5.45
2019	0.47	4.76	0.52	0.33	1.40	0.04	0.14	1.48	3.88	1.61	5.49
2018	0.49	5.16	0.51	0.31	1.39	0.05	0.14	1.43	4.26	1.37	5.63
2017	0.50	4.98	0.52	0.33	1.37	0.05	0.14	1.60	4.11	1.38	5.49
2016	0.51	5.09	0.52	0.31	1.37	0.05	0.14	1.60	4.25	1.42	5.67
2015	0.51	4.98	0.44	0.30	1.33	0.05	0.14	1.46	4.37	1.44	5.81

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

**Amphitheater Unified School District No. 10
Principal Property Taxpayers
Current Fiscal Year and Fiscal Year Nine Years Prior**

<u>Taxpayer</u>	<u>2024</u>		<u>2015</u>	
	Net Limited Assessed Valuation	Percentage of District's Net Limited Assessed Valuation	Net Full Cash Assessed Valuation	Percentage of District's Net Full Cash Assessed Valuation
Northwest Hospital LLC	\$ 31,457,716	1.67 %	\$ 16,753,369	1.21 %
Unisource Energy Corporation	28,686,535	1.52	16,905,753	1.22
Southwest Gas Corporation	17,385,608	0.92	5,378,684	0.39
DND Neffson Company	15,920,890	0.85	13,512,948	0.97
HSL Properties	15,553,392	0.83		
Ventana Medical Systems	11,407,981	0.61	3,224,709	0.23
Vestar OVM LLC	8,661,873	0.46	8,131,321	0.59
Honeywell International	5,087,734	0.27		
Scotia Group Management	4,894,239	0.26		
Uptown Group LLC	4,484,418	0.24		
Oro Valley Hospital			8,200,904	0.59
Weingarten Nostat Inc			7,121,150	0.51
J Foothills LLC			8,490,422	0.61
El Conquistador Hotel Associates			4,259,708	0.31
Total	<u>\$ 143,540,386</u>	<u>7.63 %</u>	<u>\$ 91,978,968</u>	<u>6.63 %</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
2024	\$ 78,128,131	\$ 77,177,512	98.78 %	\$	\$ 77,177,512	98.78 %
2023	77,498,386	75,471,068	97.38	2,014,755	77,485,823	99.98
2022	74,452,623	73,063,958	98.13	1,376,977	74,440,935	99.98
2021	76,571,727	75,059,990	98.03	1,506,635	76,566,625	99.99
2020	72,082,917	70,457,630	97.75	1,620,699	72,078,329	99.99
2019	66,481,561	65,204,984	98.08	1,271,755	66,476,739	99.99
2018	70,644,375	69,294,240	98.09	1,341,635	70,635,875	99.99
2017	65,065,801	63,766,444	98.00	1,294,451	65,060,895	99.99
2016	66,319,241	64,200,699	96.81	2,113,234	66,313,933	99.99
2015	66,991,942	65,160,822	97.27	1,826,264	66,987,086	99.99

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

- Notes:** 1) Amounts collected are on a cash basis.
 2) Unsecured personal property taxes are not included in this schedule because the dates of the monthly rolls vary each year. On the average, 90% of unsecured property taxes are collected within 90 days after the due date.

Amphitheater Unified School District No. 10
Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended	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/ Leases/ SBITAs	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2024	\$ 70,557,594	\$ 13,408,065	\$ 57,149,529	0.26 %	\$ 383	\$	\$ 70,557,594	0.32 %	\$ 473	0.11 %
2023	79,991,354	10,311,765	69,679,589	0.38	470		79,991,354	0.43	540	0.14
2022	75,030,114	7,414,992	67,615,122	0.38	463		75,030,114	0.42	514	0.13
2021	85,417,207	6,170,905	79,246,302	0.47	545		85,417,207	0.51	587	0.17
2020	81,490,308	5,196,311	76,293,997	0.48	528		81,490,308	0.51	564	0.17
2019	91,297,786	4,585,656	86,712,130	0.57	634		91,297,786	0.60	668	0.20
2018	86,599,858	4,140,226	82,459,632	0.58	581		86,599,858	0.61	610	0.20
2017	99,008,377	6,787,782	92,220,595	0.66	657		99,008,377	0.71	705	0.25
2016	94,709,926	6,672,019	88,037,907	0.66	754		94,709,926	0.71	811	0.24
2015	101,539,010	6,898,943	94,640,067	0.75	811		101,539,010	0.81	870	0.27

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

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

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

<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	\$ 64,805,000	18.37 %	\$ 11,904,679
Golder Ranch Fire Department	28,392,000	88.37	25,090,010
Northwest Fire District	28,440,000	25.84	7,348,896
City of Tucson	81,625,000	7.98	6,513,675
Subtotal, Overlapping Debt			<u>50,857,260</u>
Direct:			
Amphitheater Unified School District No. 10			<u>70,557,594</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 121,414,854</u></u>

Direct and Overlapping General Bonded Debt Ratios

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

Source: The source of this information is the District's records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue and the applicable governmental unit.

- Notes:**
- 1) Estimated percentage of debt outstanding applicable to the District is calculated based on a portion of the District's net limited assessed valuation as a percentage of the net limited assessed valuation of the overlapping jurisdiction.
 - 2) Outstanding debt as of June 30, 2023 is presented for the overlapping governments as this is the most recent available information.

Amphitheater Unified School District No. 10
Legal Debt Margin Information
Last Ten Fiscal Years

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

Net full cash assessed valuation	\$ 2,310,304,468
Debt limit (20% of assessed value)	462,060,894
Debt applicable to limit	<u>69,259,889</u>
Legal debt margin	<u><u>\$ 392,801,005</u></u>

Total Legal Debt Margin Calculation for Fiscal Year 2024:

Net full cash assessed valuation	\$ 2,310,304,468
Debt limit (30% of assessed value)	693,091,340
Debt applicable to limit	<u>69,259,889</u>
Legal debt margin	<u><u>\$ 623,831,451</u></u>

Fiscal Year Ended June 30

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Debt Limit	\$ 693,091,340	\$ 596,287,862	\$ 579,660,708	\$ 548,740,572	\$ 522,261,391
Total net debt applicable to limit	<u>69,259,889</u>	<u>78,246,351</u>	<u>72,992,166</u>	<u>82,895,336</u>	<u>77,608,208</u>
Legal debt margin	<u><u>\$ 623,831,451</u></u>	<u><u>\$ 518,041,511</u></u>	<u><u>\$ 506,668,542</u></u>	<u><u>\$ 465,845,236</u></u>	<u><u>\$ 444,653,183</u></u>
Total net debt applicable to the limit as a percentage of debt limit	10%	13%	13%	15%	15%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit	\$ 495,902,722	\$ 462,613,533	\$ 452,810,207	\$ 437,041,997	\$ 416,589,638
Total net debt applicable to limit	<u>86,910,207</u>	<u>81,808,968</u>	<u>99,008,378</u>	<u>91,035,000</u>	<u>97,530,000</u>
Legal debt margin	<u><u>\$ 408,992,515</u></u>	<u><u>\$ 380,804,565</u></u>	<u><u>\$ 353,801,829</u></u>	<u><u>\$ 346,006,997</u></u>	<u><u>\$ 319,059,638</u></u>
Total net debt applicable to the limit as a percentage of debt limit	18%	18%	22%	21%	23%

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

- Notes:**
- 1) The District's general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds outstanding and the statutory debt limit on Class B bonds outstanding. The calculations of the debt margins are presented in detail for the current fiscal year only.
 - 2) Prior to FY17, net bond premium was restricted by amount and not subject to the statutory debt limit. Beginning with FY17, any additional net premium used for capital projects, bond counsel, printing and preparation of offering documents, a financial advisor, paying agent costs or to pay down debt is counted against both debt limits with the exception of amounts of premium deposited into the Debt Service Fund or a refunding escrow to pay interest payments.

Amphitheater Unified School District No. 10
County-Wide Demographic and Economic Statistics
Last Ten Calendar Years

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2023	1,063,162	\$ 61,910,157	\$ 58,232	3.8 %	149,046
2022	1,072,298	57,601,036	54,464	3.8	148,262
2021	1,058,318	55,696,681	52,942	5.0	145,973
2020	1,052,375	51,331,920	48,373	7.4	145,515
2019	1,044,675	47,604,994	45,456	4.0	144,375
2018	1,034,201	45,748,033	44,028	4.5	136,673
2017	1,022,769	42,585,256	41,637	4.5	142,000
2016	1,013,103	40,182,115	39,541	4.9	140,342
2015	1,009,371	38,922,402	38,536	6.0	116,740
2014	1,004,516	37,198,714	37,031	6.2	116,740

Sources: The source of the "Personal Income" and "Per Capita" information is the Bureau of Economic Analysis. The source of the "Population" and "Unemployment Rate" information is the Arizona Office of Employment and Population Statistics.

**Amphitheater Unified School District No. 10
Principal Employers
Current Fiscal Year and Fiscal Year Nine Years Prior**

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

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

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

	Full-time Equivalent Employees as of June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Supervisory					
Superintendent	1	1	1	1	1
Assistant superintendents	2	2	2	2	2
Consultants/supervisors of instruction	1		8	8	8
Principals	21	21	20	20	20
Assistant principals	17	17	17	17	15
Total supervisory	<u>42</u>	<u>41</u>	<u>48</u>	<u>48</u>	<u>46</u>
Instruction					
Teachers	845	744	949	882	770
Aides	24	55	165	186	190
Total instruction	<u>869</u>	<u>799</u>	<u>1,114</u>	<u>1,068</u>	<u>960</u>
Student Services					
Guidance Counselors	19	18	20	20	20
Librarians	8	7	24	24	25
Psychologists	8	9	14	14	20
Technicians	75	1	19	19	5
Therapists	3	11	42	42	45
Other	39	39	38	38	32
Total student services	<u>152</u>	<u>85</u>	<u>157</u>	<u>157</u>	<u>147</u>
Support and Administration					
Transportation	91	82	122	122	107
Food Service	100	72	124	109	135
Custodial/Maintenance	150	162	166	166	166
Security Services	106	19	60	60	107
Other Administrative Support	220	10	103	103	102
Total support and administration	<u>667</u>	<u>345</u>	<u>575</u>	<u>560</u>	<u>617</u>
Total	<u>1,730</u>	<u>1,270</u>	<u>1,894</u>	<u>1,833</u>	<u>1,770</u>

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

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

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

Amphitheater Unified School District No. 10
Operating Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30	Average Daily Membership	Operating Expenditures	Cost per Pupil	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Free/Reduced Students
2024	11,324	\$ 157,185,077	\$ 13,881	7.87	\$ 181,161,224	\$ 15,998	1.26	869	13.0	47.8 %
2023	11,295	145,343,645	12,868	16.06	178,450,861	15,799	21.93	799	14.1	47.7
2022	11,588	128,481,200	11,087	2.50	150,149,432	12,957	3.73	1,114	10.4	47.9
2021	10,874	117,629,688	10,818	17.24	135,836,858	12,492	14.66	1,068	10.2	54.4
2020	12,776	117,881,733	9,227	2.01	139,195,695	10,895	9.66	960	13.3	54.4
2019	13,066	118,182,226	9,045	10.00	129,813,272	9,935	9.21	976	13.4	45.4
2018	13,293	109,306,625	8,223	(2.29)	120,928,159	9,097	(3.33)	985	13.5	46.5
2017	13,459	113,267,840	8,415	5.28	126,656,363	9,410	3.58	971	13.9	56.0
2016	13,358	106,773,383	7,993	(1.32)	121,360,357	9,085	(2.92)	933	14.3	48.2
2015	13,352	108,157,681	8,100	3.47	124,952,846	9,358	3.91	936	14.3	47.6

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


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

Amphitheater Unified School District No. 10
Capital Assets Information
Last Ten Fiscal Years

	Fiscal Year Ended June 30									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Schools										
Elementary										
Buildings	106	106	106	106	106	106	106	100	99	98
Square feet	843,435	843,435	843,435	843,435	843,435	843,435	843,435	790,666	788,506	782,549
Capacity	8,950	8,950	8,950	8,950	8,950	8,950	8,950	7,923	7,923	7,860
Enrollment	5,446	5,446	5,446	5,446	5,446	5,239	5,232	4,674	4,649	4,704
Middle										
Buildings	36	36	36	36	36	36	36	36	32	32
Square feet	352,666	352,666	352,666	352,666	352,666	352,666	352,666	352,666	345,664	345,664
Capacity	5,532	5,532	5,532	5,532	5,532	5,532	5,532	3,127	3,127	3,110
Enrollment	2,923	2,923	2,923	2,923	2,923	3,079	3,137	1,806	1,728	1,781
High										
Buildings	63	63	63	63	63	63	63	63	63	74
Square feet	893,460	893,460	893,460	893,460	893,460	893,460	893,460	893,460	893,347	913,496
Capacity	4,561	4,561	4,561	4,561	4,561	4,561	4,561	7,492	7,492	6,920
Enrollment	4,511	4,511	4,511	4,511	4,511	4,577	4,638	4,626	4,648	4,707
Other										
Buildings	57	57	57	57	57	57	57	57	62	61
Square feet	465,114	465,114	465,114	465,114	465,114	465,114	465,114	465,114	428,521	428,071
Capacity	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,010
Enrollment								2,252	2,222	2,193
Administrative										
Buildings	10	10	10	10	10	10	10	10	10	10
Square feet	91,882	91,882	91,882	91,882	91,882	91,882	91,822	91,822	91,822	90,777
Transportation										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	143	143	143	143	143	143	143	143	131	130
Athletics										
Football fields	8	8	8	8	8	8	8	8	8	8
Soccer fields	29	29	29	29	29	29	29	29	29	29
Running tracks	8	8	8	8	8	8	8	8	8	8
Baseball/softball	19	19	19	19	19	19	19	19	19	19
Swimming pools	1	1	1	1	1	1	1	1	1	1
Playgrounds	14	14	14	14	14	14	14	14	14	14
Sand Volleyball	12	12	12	12	12	12	12	12	12	12

Source: The source of this information is the District's facilities records and the Arizona Department of Education 45-1 report.

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

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

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**Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
*Government Auditing Standards***

Governing Board
Amphitheater Unified School District No. 10

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10’s basic financial statements, and have issued our report thereon dated May 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amphitheater Unified School District No. 10’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10’s internal control. Accordingly, we do not express an opinion on the effectiveness of Amphitheater Unified School District No. 10’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amphitheater Unified School District No. 10's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
May 19, 2025

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

Governing Board
Amphitheater Unified School District No. 10

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Amphitheater Unified School District No. 10’s compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Amphitheater Unified School District No. 10’s major federal programs for the year ended June 30, 2024. Amphitheater Unified School District No. 10’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Amphitheater Unified School District No. 10 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Amphitheater Unified School District No. 10 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Amphitheater Unified School District No. 10’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Amphitheater Unified School District No. 10’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on Amphitheater Unified School District No. 10's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about Amphitheater Unified School District No. 10's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Amphitheater Unified School District No. 10's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Amphitheater Unified School District No. 10's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

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

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, to be significant deficiencies.

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10's basic financial statements. We issued our report thereon dated May 19, 2025, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.

Tucson, Arizona

May 19, 2025

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

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

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

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Amphitheater Unified School District No. 10 under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

10% De Minimis Indirect Cost Rate

The auditee did not use the de minimis indirect cost rate.

Assistance Listing Numbers

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

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

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: Yes

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: Yes
- Material weakness(es) identified: No

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: Yes

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Programs or Clusters</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.287	Twenty-First Century Community Learning Centers
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$869,555

Auditee qualified as low-risk auditee: No

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

Findings and Questioned Costs Related to Federal Awards: Yes

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

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

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

Finding Number: FS-2024-001

Repeat Finding: Yes, FS-2023-001

Type of Finding: Material Weakness

Description: Cash Reconciliations with the County Treasurer

Criteria

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

Condition

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

Cause

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

Effect

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

Context

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

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

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

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

Finding Number: FS-2024-001

Recommendation

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

Views of Responsible Officials

See Corrective Action Plan.

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

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2024-001

Repeat Finding: No

Program Name/Assistance Listing Title: Child Nutrition Cluster

Assistance Listing Numbers: 10.553, 10.555, 10.559

Federal Agency: U.S. Department of Agriculture

Federal Award Numbers: 6AZ300400, 7AZ300AZ3

Pass-Through Agency: Arizona Department of Education

Questioned Costs: \$58,433

Type of Finding: Noncompliance, Significant Deficiency

Compliance Requirement: Allowable Costs/Cost Principles

Criteria

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

Condition

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

Cause

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

Effect

The District charged unallowable costs to the program.

Context

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

Recommendation

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

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

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2024-001

Views of Responsible Officials

See Corrective Action Plan.

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

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2024-002

Repeat Finding: No

Program Name/Assistance Listing Title: COVID-19 Education Stabilization Fund

Assistance Listing Numbers: 84.425D, 84.425U

Federal Agency: U.S. Department of Education

Federal Award Numbers: S425D210038, S425U210038

Pass-Through Agency: Arizona Department of Education

Questioned Costs: N/A

Type of Finding: Noncompliance, Significant Deficiency

Compliance Requirement: Reporting

Criteria

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

Condition

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

Cause

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

Effect

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

Context

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

Recommendation

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

Views Of Responsible Officials

See Corrective Action Plan.

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

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

Finding Number: FS-2024-001, FS-2023-001

Contact Person: Cliff Wadhams, Business Manager

Anticipated Completion Date: August 31, 2025

Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS' records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliation between the District's records and the CSS resolving all differences. The District will continue to perform monthly reconciliations to the CSS. In addition, the District will work with the CSS to ensure the cash reconciliation with the County Treasurer is completed in a timely manner.

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

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

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2024-001

Program Name/Assistance Listing Title: Child Nutrition Cluster

Assistance Listing Numbers: 10.553, 10.555, 10.559

Contact Person: Cliff Wadhams, Business Manager

Anticipated Completion Date: August 31, 2025

Planned Corrective Action: The District will be requiring all District LEAs to take the necessary training through the Arizona Department of Education web portal and related classes as necessary to be better informed on Capital Expenditures and required approval and form submission.

Finding Number: 2024-002

Program Name/Assistance Listing Title: COVID-19 Education Stabilization Fund

Assistance Listing Numbers: 84.425D, 84.425U

Contact Person: Cliff Wadhams, Business Manager

Anticipated Completion Date: August 31, 2025

Planned Corrective Action: The District will be requiring all District LEAs to take the necessary training through the Arizona Department of Education web portal and related classes as necessary to be better informed on ESSER reporting and supporting documentation.

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

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

Finding Number: FS-2023-001

Status: Not corrected. See current year finding FS-2024-001.

Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS' records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliation between the District's records and the CSS resolving all differences. The District will continue to perform monthly reconciliations to the CSS. In addition, the District will work with the CSS to ensure the cash reconciliation with the County Treasurer is completed in a timely manner.

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

Finding Number: FS-2023-002

Status: Fully corrected.

Amphitheater USD

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (Questionnaire).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting Questionnaire sections constitutes the required systematic reviews.

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

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

such as monthly bank reconciliations, the description should adequately describe whether the district's processes did not meet required intervals or were not completed at all. Each deficiency comment should specifically describe how the district did not meet the USFR requirement described in the related question. Cash and revenues questions apply to all the district's cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for "No" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.

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

The questions in the Questionnaire do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the Questionnaire, including the Arizona Administrative Code (A.A.C.), Title 7, Ch. 2, Articles 10 and 11, (School District Procurement Rules) and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's Questionnaire responses and comments available on request for the Arizona Auditor General and the ADE's review. To facilitate this review, the audit firm should include in the audit documentation a copy of the Questionnaire with references to the audit procedures performed for each question.

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

Governing board/management procedures

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

01. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

Yes

02. The District annually provided governing board members and employees guidance on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as a part of their employment. [A.R.S. §§38-502](#), [A.R.S. 38-503](#), and [38-509](#)

No

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

03. The District annually obtained conflict-of-interest (COI) forms that allowed governing board members and employees to make known and fully disclose a conflict of interest in any contract, sale, purchase, service, or decision, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §§38-502 and 38-503](#)

No ▼

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

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

Yes ▼

05. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that contract, sale, purchase, service, or decision of the school district. [A.R.S. §§38-502 and 38-503\(A\) and \(B\)](#)

Yes ▼

06. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A ▼

No allegations of theft, fraud, or misuse during fiscal year 2023-24.

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

No ▼

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

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

Yes ▼

09. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#) Yes ▼

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018 Yes ▼

Sample

15

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

No such expenditures.

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

01. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget —Submission and Publication Instructions](#). No ▼

The District did not post the notice of public hearing at least 10 days before the meeting to adopt the December revised budget.

02. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget and within the general budget limit (GBL) and the unrestricted capital budget limit (UCBL). [A.R.S. §15-905\(E\)](#) Yes ▼

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

04. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S.§15-905\(I\)](#). Yes ▼

05. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S.§§15-905\(M\)](#) and [15-915](#) N/A ▼

No prior year over-expenditure.

Accounting records

Objective: To determine whether the District accurately maintains accounting records to provide support for financial information. Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.

01. The District coded transactions in accordance with the [USFR Chart of Accounts](#). No ▼

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

02. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer. Yes ▼

Population

Sample

883

15

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

Population

Sample

31

31

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

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

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

06. The District reconciled total revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS and the reconciliation was reviewed and properly supported. Yes ▾

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

01. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. No ▾

The District operated more than one auxiliary operations bank account: Auxiliary Operations Account - Non-High School District-Wide Auxiliary Operations - Active; AHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; CDO HS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; IRHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active.

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

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

04. The District used a Food Service Fund clearing bank account(s) in accordance with [USFR page X-F-5](#) and [Arizona Attorney General Opinion I60-35](#).

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

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

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

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

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

Population

Sample

364

15

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

09. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#). N/A ▼

No account.

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#). Yes ▼

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account. Yes ▼

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#). N/A ▼

No account.

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#). N/A ▼

No account.

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#). N/A ▼

No account.

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#). Yes ▼

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#). Yes ▼

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

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#). N/A ▼

No account.

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#). N/A ▼

No account.

20. The use of debit cards was prohibited as a payment method associated with any District bank account. Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account. Yes ▼

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies. Yes ▼

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs. Yes ▼

Sample

35

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

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

Sample

35

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

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

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

Sample

25

27. The District safeguarded unused checks. Yes ▼

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented. Yes ▼

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

30. The District tracked and reconciled the number of meals sold to the total cash collected per day. Yes ▼

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

01. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting. Yes ▼

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

01. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold. Yes ▼

The capital asset listing was maintained in Visions and Excel.

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

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

The capital asset schedules did not include a net amount of \$89,914 of construction in progress current year additions. Additionally, the District's reconciliation of capitalized acquisitions to capital expenditures was incomplete as not all current year capital asset additions were included nor were all expenditure account codes.

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

The stewardship listing is maintained in Visions.

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

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

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

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

07. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion. Yes ▼

Data Entry

Inventory completed anc

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

Data Entry

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

Expenditures

Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.

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

02. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in [A.R.S. §§15-207, 15-304, 15-907, and 15-916](#). No ▾

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

03. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR. No ▾

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

Sample

110

04. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §§43-1089.01 and 15-342\(24\)](#). Yes ▾

Population

Sample

479

15

05. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes. No ▾

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

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

07. The District prepared an Advice of Encumbrance for levy funds based on the list of liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. [A.R.S. §15-906](#) (Districts authorized by [A.R.S. §15-914.01](#) to participate in the accounting responsibility program should perform the duties as described in [A.R.S. §15-304.](#)) Yes ▼

08. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year career and technical education courses. [A.R.S. §15-393](#) No ▼

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

09. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#) Yes ▼

Travel

Objective: To determine whether the District implemented effective controls to ensure employees and governing board members were traveling for District purposes and travel expenditures and reimbursements complied with the Arizona Department of Administration (ADOA) limits.

01. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of the ADOA and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred.

No ▼

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

Population

Sample

1227

5

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and purchasing card (p-card) purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

01. The District used credit cards.

N/A ▼

No credit cards.

Data Entry

0

02. The District used p-cards.

Yes ▼

Data Entry

18

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

Yes ▼

04. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures. No ▼

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

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

06. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies. Yes ▼

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

08. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase. Yes ▼

09. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees. Yes ▼

Procurement

Objective: To determine whether the District followed the A.A.C. (School District Procurement Rules) and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

01. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR. Yes ▼

Population

Sample

78

15

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

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

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

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

Population

Sample

Data Entry

13

13

7 IFBs, 6 RFPs

06. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. A.A.C. R7-2-1024(A) or R7-2-1042(B) Yes ▼

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

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

08. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. A.A.C. R7-2-1029 or R7-2-1045 Yes ▾

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

10. The District evaluated bids/proposals and awarded contracts according to A.A.C. R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s). Yes ▾

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of A.A.C. R7-2-1100 through R7-2-1115. N/A ▾

No such procurements.

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

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

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

14. The District followed [A.R.S. §15-213](#), and A.A.C. R7-2-1093 for the use of multi-term contracts. Yes ▾

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

16. The District's procurement files included the required information, as applicable. A.A.C. R7-2-1001(97) Yes ▾

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. [A.R.S. §15-213\(N\)](#) and A.A.C. R7-2-1003 No ▾

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

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. A.A.C. R7-2-1191 through R7-2-1195 Yes ▾

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period. A.A.C. R7-2-1191(D) Yes ▾

Population

Sample

Data Entry

142

10

Mohave; TCPN/OMNIA; ;

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

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. A.A.C. R7-2-1011 N/A ▾

District did not act as a lead.

Population	Sample	Data Entry
0	0	N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. A.A.C. R7-2-1055 and R7-2-1056 N/A ▾

No emergency procurements.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. A.A.C. R7-2-1053 and R7-2-1086 No ▾

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

Sample

56

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#). No ▾

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

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

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and [A.A.C. R7-2-1196\(C\)](#) N/A ▾

No such purchases.

Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

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

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

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

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

01. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees. Yes ▾

02. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date. Yes ▾

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

04. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay. N/A ▾

No hourly employees receive prorated payments.

Population

Sample

0

0

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

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

Population

Sample

1096

15

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

07. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. [A.R.S. §§15-512, 15-342, and 41-1750\(G\)](#) Yes ▼

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

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

09. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#) Yes ▼

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment following District policies. Yes ▼

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor. No ▼

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

12. The District's payroll reports were properly reviewed and approved before processing and distribution to employees. Yes ▼

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

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

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

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

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

03. The District followed the AFR—[Review, Submission, and Publication Instructions](#). No ▾

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

04. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records. No ▾

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

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

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

06. The District's website included its average teacher salary information required by [A.R.S. §15-903\(E\)](#) and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report [A.R.S. §41-1279.03\(A\)\(9\)](#) Yes ▾

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

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

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

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

01. +The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(J\)\(1\), 15-901\(A\)\(1\), 15-901.07,](#) and [15-901.08](#). Yes ▾

02. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#) No ▾

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

Sample

3

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

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

Population	Sample	Data Entry
<input type="text" value="11324"/>	<input type="text" value="22"/>	<input type="text" value="15 EJH, 7 HS"/>

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

Sample

05. The District was a CTED or CTED member.

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

07. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number.

Population	Sample
<input type="text" value="995"/>	<input type="text" value="7"/>

08. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school (excluding CTED satellite program classes). No ▾

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

Sample

7

09. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(O\)](#) N/A ▾

Not a CTED.

Sample

0

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. [A.R.S. §15-393\(Q\)](#) N/A ▾

Not a CTED.

Sample

0

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. [A.R.S. §15-393\(Q\)](#) Yes ▾

Sample

7

12. The District maintained appropriate documentation and accurately reported students enrolled in CTED programs, including accurately submitting scheduled hours of instruction and community college credits. [A.R.S. §15-393](#) N/A ▼

Not a CTED.

Sample

0

13. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#) No ▼

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

Sample

7

14. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S §15-828\(D\)](#). No ▼

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

Sample

15

15. The entry date in the computerized attendance system agreed to the entry form. No ▼

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

Population

137

Sample

15

16. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17 First Day Absence](#) Yes ▾

17. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#) Yes ▾

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#) No ▾

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

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

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

Population

Sample

11

11

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. [A.R.S. §15-901](#) Yes ▾

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#) N/A ▾

No such students.

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students. Yes ▼

Sample

7

23. For students participating in distance learning, the District followed attendance procedures defined in a governing-board-adopted ITM. N/A ▼

No such students.

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

01. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures. Yes ▼

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

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

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

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

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

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

08. The District had cloud computing, digital learning, and vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared. Yes ▼

09. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes ▼

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. Yes ▼

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. Yes ▾

12. The District monitored and reviewed IT system-generated incident or error reports to identify network security threats or other unusual activity and addressed noted issues. Yes ▾

13. The District had incident response and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually. Yes ▾

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

01. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#) Yes ▾

Records management

Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.

01. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. [Retention Schedules | Arizona State Library \(azlibrary.gov\)](#) Yes ▾

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

01. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#) N/A ▼

No bonds issued during the year.

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

03. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#) N/A ▼

Bond Building Fund still active.

04. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#) Yes ▼

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

Preparer Christopher W. Heinfeld, CPA	Title Partner	Date 07/16/2025 
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**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: July 29, 2025

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

BACKGROUND:

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

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

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

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

RECOMMENDATION:

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

INITIATED BY:

Richard C. La Nasa, Executive Manager, Operational Support

Date: July 28, 2025

Todd A. Jaeger, J.D., Superintendent

SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008

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

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

School District:

School:

BRG Project Number

Project Title:

01. PURPOSE OF TERMS AND CONDITIONS

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

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

02. TERM OF TERMS AND CONDITIONS

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

2.1 ABANDONMENT OF THE PROJECT

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

03. FINANCIAL CONDITIONS

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable School Facilities Division Performance Specifications;
- f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;
- g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.
- h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S. § 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.
- i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

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

3.2 SURPLUS FUNDS

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

3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., 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 SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

3.4 LOCAL FUNDS

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

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

3.5 DISBURSED FUNDS

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

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

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

sharing.

04. REPORTING REQUIREMENTS

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

4.1 PUBLIC RECORD

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

4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

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

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

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project and each phase grant;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for each phase grant.

05. INSURANCE REQUIREMENTS

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

06. AUDIT OF RECORDS

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

these Terms and Conditions.

07. AVAILABILITY OF FUNDS

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

08. APPEALABLE AGENCY ACTION

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

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

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

8.1 RESOLUTION OF DISPUTES

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

09. NON-DISCRIMINATION

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

10. TERMINATION

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

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

11. ASSIGNMENT AND DELEGATION

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

12. CANCELLATION FOR CONFLICT OF INTEREST

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

13. ENTIRE AGREEMENT

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

14. APPLICABLE LAW

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

15. THIRD-PARTY ANTITRUST VIOLATIONS

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

16. PROGRAM REVIEW AND SITE VISITS

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

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

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

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

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number:

Governing Board President (signature)

Date

Name (printed/typed)

School District

Superintendent (signature)

Date

Name (printed/typed)

CFO/Business Manager (signature)

Date

Name (printed/typed)

SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008

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

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

School District:

School:

BRG Project Number

Project Title:

01. PURPOSE OF TERMS AND CONDITIONS

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

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

02. TERM OF TERMS AND CONDITIONS

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

2.1 ABANDONMENT OF THE PROJECT

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

03. FINANCIAL CONDITIONS

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable School Facilities Division Performance Specifications;
- f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;
- g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.
- h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S. § 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.
- i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

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

3.2 SURPLUS FUNDS

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

3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., 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 SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

3.4 LOCAL FUNDS

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

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

3.5 DISBURSED FUNDS

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

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

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

sharing.

04. REPORTING REQUIREMENTS

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

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

4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

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

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

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project and each phase grant;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for each phase grant.

05. INSURANCE REQUIREMENTS

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

06. AUDIT OF RECORDS

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

these Terms and Conditions.

07. AVAILABILITY OF FUNDS

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

08. APPEALABLE AGENCY ACTION

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

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

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

8.1 RESOLUTION OF DISPUTES

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

09. NON-DISCRIMINATION

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

10. TERMINATION

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

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

11. ASSIGNMENT AND DELEGATION

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

12. CANCELLATION FOR CONFLICT OF INTEREST

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

13. ENTIRE AGREEMENT

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

14. APPLICABLE LAW

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

15. THIRD-PARTY ANTITRUST VIOLATIONS

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

16. PROGRAM REVIEW AND SITE VISITS

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

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

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

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

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number:

Governing Board President (signature)

Date

Name (printed/typed)

School District

Superintendent (signature)

Date

Name (printed/typed)

CFO/Business Manager (signature)

Date

Name (printed/typed)

SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008

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

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

School District:

School:

BRG Project Number

Project Title:

01. PURPOSE OF TERMS AND CONDITIONS

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

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

02. TERM OF TERMS AND CONDITIONS

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

2.1 ABANDONMENT OF THE PROJECT

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

03. FINANCIAL CONDITIONS

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
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- f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;
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- i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

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

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3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., 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 SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

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

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sharing.

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

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

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

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

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A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

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19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number:

Governing Board President (signature)

Date

Name (printed/typed)

School District

Superintendent (signature)

Date

Name (printed/typed)

CFO/Business Manager (signature)

Date

Name (printed/typed)

SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008

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

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

School District:

School:

BRG Project Number

Project Title:

01. PURPOSE OF TERMS AND CONDITIONS

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

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

02. TERM OF TERMS AND CONDITIONS

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

2.1 ABANDONMENT OF THE PROJECT

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

03. FINANCIAL CONDITIONS

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

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable School Facilities Division Performance Specifications;
- f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;
- g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.
- h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S. § 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.
- i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

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

3.2 SURPLUS FUNDS

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

3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

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

Pursuant to A.R.S. §41-5701.02.1.2., 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 SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

3.4 LOCAL FUNDS

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

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

3.5 DISBURSED FUNDS

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

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

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

sharing.

04. REPORTING REQUIREMENTS

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

4.1 PUBLIC RECORD

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

4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

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

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

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project and each phase grant;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for each phase grant.

05. INSURANCE REQUIREMENTS

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

06. AUDIT OF RECORDS

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

these Terms and Conditions.

07. AVAILABILITY OF FUNDS

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

08. APPEALABLE AGENCY ACTION

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

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

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

8.1 RESOLUTION OF DISPUTES

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

09. NON-DISCRIMINATION

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

10. TERMINATION

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

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

11. ASSIGNMENT AND DELEGATION

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

12. CANCELLATION FOR CONFLICT OF INTEREST

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

13. ENTIRE AGREEMENT

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

14. APPLICABLE LAW

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

15. THIRD-PARTY ANTITRUST VIOLATIONS

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

16. PROGRAM REVIEW AND SITE VISITS

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

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

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

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

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

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number:

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: July 29, 2025

TITLE: Approval of Site Fundraising Activities

BACKGROUND:

Governing Board Policy 5-212: Student Fundraising Activities, stipulates that the Governing Board must approve the fundraising activities that schools conduct that support school programs.

The Office of Learning and Instruction conducted a survey of principals to determine the various types of fundraising activities that support student programs at their respective site. Based on the information gathered from principals, schools utilize six types of fundraising events/activities.

1. Special events, such as carnivals, dances, fun runs, car shows, talent shows, movie nights* etc.
2. Clothing sales, which includes the sale of clothing items like hats, t-shirts, hoodies, etc.
3. Direct donations where parents/community members donate directly to the sponsoring school organization, such as a PTO or Booster.
4. Food sales
5. Promotional sales, such as gold cards or discount cards
6. Restaurant/store promotional events, this includes where the hosting restaurant donates a set percentage/amount of money based on food sales associated with the school or member cards, such as Fry's cards.

* Sites must comply with all copyright permissions and associated requirements prior to usage.

The monies generated from these activities directly support students by covering travel expenses, paying registrations fees for competitions, purchasing school supplies, and other school/class-related needs.

RECOMMENDATION:

This list is presented for the Governing Board's approval.

INITIATED BY:

Tassi Call
Associate Superintendent for Elementary Education

Matthew Munger
Associate Superintendent for Secondary Education

Date: July 22, 2025

Todd A. Jaeger, J.D., Superintendent



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

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

TITLE: **Approval of Out of State Travel**

BACKGROUND:

SCHOOL

Shannon Haskins, Michelle Akins, Chris Gutierrez, Tara Deeb, Selah Delgado, Brianna McQuown, Charles Hess, Karen Edmiston, Leah Noreng, Amy Schultz, and Angela Sieminski request permission to take 90 Cross 8th grade students to Washington, D.C. and New York City, NY on March 9-17, 2025. Approximate cost is \$283,970.00 and will be paid using Auxiliary and Tax Credit funds. Five school days will be issued, and substitutes are required.

Darin Mapes, Emily Steiner, Matthew Peru, Pamela Elslager, Melissa Lassers, Alex Smith, and Monique Lopez request permission to take 70 Wilson 7th grade students to Catalina Island, California on February 5-8, 2026. Approximate cost is \$50,190.00 and will be paid using Auxiliary, Tax Credit and Gifts & Donations funds. One school day will be missed, and substitutes are required.

Bill Lang, Jerry Azares, Cheryl Wojdyla, Tyler Low, and Courtney Landers request permission to take 16 Ironwood Ridge Women’s Varsity Volleyball students to Hawaii Island Labor Day Classic Volleyball Tournament in Hilo, Hawaii on August 27-September 1, 2025. Approximate cost of travel is \$30,760.89 and will be paid using Tax Credit, and Student Activities funds. Three school days will be missed, and substitutes are required.

BUDGET CODE KEY		
525.00.610.1001.6892.167.0000	Auxiliary	Classroom Instruction, Student Expenses, Cross
526.00.610.1001.6892.167.0000	Tax Credit	Classroom Instruction, Student Expenses, Cross
526.00.610.2190.6892.167.0000	Tax Credit	Student Support Services, Student Expenses, Cross
525.00.610.2190.6892.167.0000	Auxiliary	Student Support Services, Student Expenses, Cross
525.00.100.1001.6105.167.0000	Auxiliary	Classroom Instruction, Substitutes, Cross
525.00.100.1001.6892.168.0000	Auxiliary	Classroom Instruction, Student Expenses, Wilson
526.00.100.1001.6892.168.0000	Tax Credit	Classroom Instruction, Student Expenses, Wilson
530.00.100.1001.6105.168.0000	G & D	Classroom Instruction, Substitutes, Wilson
526.00.620.1001.6892.280.0000	Tax Credit	Classroom Instruction, Student Expenses, IRHS
850.00.620.1001.6892.280.0000	Student Activities	Classroom Instruction, Student Expenses, IRHS
526.00.410.2710.6519.280.0000	Tax Credit	Student Transportation, Student Travel, IRHS
850.00.410.2710.6519.280.0000	Student Activities	Student Transportation, Student Travel, IRHS
526.00.620.2190.6892.280.0000	Tax Credit	Other Student Support Services, Student Expenses, IRHS
850.00.620.2190.6892.280.0000	Student Activities	Other Student Support Services, Student Expenses, IRHS
526.00.100.1001.6105.280.0000	Tax Credit	Classroom Instruction, Substitutes, IRHS
850.00.100.1001.6105.280.0000	Student Activities	Classroom Instruction, Substitutes, IRHS

RECOMMENDATION:

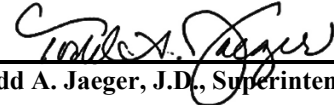
It is the recommendation of the administration that the above travel be approved.

INITIATED BY:



Matthew Munger
Associate Superintendent for Secondary Education

Date: July 28, 2025



Todd A. Jaeger, J.D., Superintendent

AMPHITHEATER PUBLIC SCHOOLS
STAFF/STUDENT TRAVEL REQUEST

Attach supporting documentation as needed

ORIGINAL SUBMISSION

THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL

SCHOOL: Select School/Site

ESTIMATED NUMBER OF STUDENTS: 90

NAME OF SCHOOL GROUP/CLUB/ENTITY: Cross Middle School 8th Grade

STAFF ADVISOR(S)/CHAPERONES: Shannon Haskins, Michelle Alkins, Chris Guitierrez, Tara Deeb, Selah Delgado, Brianna McQuown, Charles Hess, Karen Edmiston, Leah Noreng, Amy Schultz, Angela Sieminski

ABSENCE: # Days 4 Sub Required: Yes No # of School Days Missed 4

ACTIVITY / EVENT / PURPOSE OF TRAVEL: To visit national and historic sites in conjunction with the 8th grade history and civics curriculum, as well as science, and music curriculum. Tax Credit money will be used to pay travel expenses.

DESTINATION OF TRAVEL: Washington, D.C.; New York City

DATES OF TRAVEL: March 9, 2025-March 17, 2025

ACADEMIC BENEFITS TO STUDENTS: The 8th grade social studies curriculum focuses on Civics and Government, including Civil Rights, Structures of Government, Civic Responsibilities, Economics, Human Rights, and Cycles of Conflict. This trip will highlight a number of key sites in Washington, D.C. that will support that instruction: tours of the US Capitol, the US Supreme Court, Embassy Row, Arlington National Cemetery, National Museum of African American History and Culture, the Marine Corp War Memorial, National Archives, the Smithsonian Museum of American History, and the Holocaust Museum. Students will also spend time in New York City, which will highlight areas of the curriculum and include visits to Ellis Island, the United Nations, Wall Street, Tenament Housing Museum, and 9/11 Memorial Museum.

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- | | | |
|---|---|---|
| <input type="checkbox"/> Caring | <input checked="" type="checkbox"/> Citizenship | <input checked="" type="checkbox"/> Collaboration |
| <input checked="" type="checkbox"/> Communication | <input type="checkbox"/> Creative Thinking | <input checked="" type="checkbox"/> Critical Thinking |
| <input type="checkbox"/> Problem-Solving | <input checked="" type="checkbox"/> Scholarship | |

PROPOSED METHOD OF TRANSPORTATION:

District-owned vehicles

Transportation approval: _____

Other Domestic airline and charter buses as provided by the travel company as part of the package

Are expenses paid from any of the following accounts? Auxiliary Yes Tax Credits Yes Club Funds _____
Parent Organization _____

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

	APPROX. COST	BUDGET CODE
	<u>Activities, fees, (incl. 13 self-paid chaperones)</u>	<u>525.00.610.1001.6892.167.0000</u>
Registration	<u>\$283,970.00</u>	<u>526.00.610.1001.6892.167.0000</u>
	<u>Air and charter bus</u>	<u>526.00.610.2190.6892.167.0000</u>
Transportation	<u>\$120,196.00</u>	_____
	<u>Dinners included</u>	<u>525.00.610.2190.6892.167.0000</u>
Meals	<u>\$25,280.00</u>	_____
	<u>Hotel stays in DC and NY</u>	<u>525.00.610.2190.6892.167.0000</u>
Lodging	<u>\$50,560.00</u>	<u>526.00.610.2190.6892.167.0000</u>
Substitutes	<u>\$140.00 x 4 days=\$560.00</u>	<u>525.00.100.1001.6113.167.000</u>
TOTAL	<u>\$283,970.00 See attached quote for additional breakdown of costs</u>	

WILL THE DISTRICT RECEIVE REIMBURSEMENT? No

IF SO, SOURCE & AMOUNTS: N/A

* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? (7) Staff Chaperone travel, lodging, and meal expenses are paid as part of the total package,. Parent chaperones will pay for all cost of trip on their own.

COST TO EACH STUDENT: \$ 3020.96

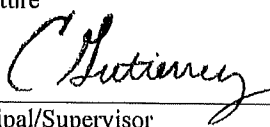
HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? We will be making financial assistance available to students in need based upon money available and the depth of need. (See fundraising below)

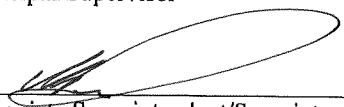
FUNDING SOURCE(S): Student families, fundraising activities, tax credit

FUNDRAISING ACTIVITIES PLANNED (If applicable):

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Shannon Haskins - By phone/Email 6/16/25
Signature Date

APPROVED BY:  6/16/25
Principal/Supervisor Date

 7/9/2025
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: Wilson K-8

ESTIMATED NUMBER OF STUDENTS: 70

NAME OF SCHOOL GROUP/CLUB/ENTITY: Wilson 7th Grade Catalina Island

STAFF ADVISOR(S)/CHAPERONES: Darin Mapes, Emily Steiner, Matthew Peru, Pamela Elslager, Melissa Lassers, Alex Smith, Monique Lopez

ABSENCE: # Days 2 Sub Required: Yes No # of School Days Missed 2

ACTIVITY / EVENT / PURPOSE OF TRAVEL: 7th Grade students will travel to Catalina Island Marine Institute to study Marine Biology through hands on labs and activities. Students participate in group/peer collaboration and learning experiences about all aspects of Marine Biology. They will learn about and think critically about how the oceans affect the biosphere. Students will interact with marine life in the unique marine ecosystem around Catalina Island through up close personal observations through kayaking and snorkeling along with other unique learning experiences.

DESTINATION OF TRAVEL: Catalina Island, CA

DATES OF TRAVEL: February 5-8, 2026

ACADEMIC BENEFITS TO STUDENTS: Increased knowledge of Marine Biology through engagements of science standards, along with positive interactions among peers through collaboration, teamwork, problem solving and critical thinking.

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- | | | |
|---|---|---|
| <input checked="" 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 Charter transportation.

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>(ALL INCLUSIVE TRIP; REGISTRATION, HOTEL, TRANSPORTATION, MEALS)</u>	<u>\$ 49,350</u>	<u>525/526.00.100.1001.6892.168.0000</u>
Transportation	_____	_____
Meals	_____	_____
Lodging	_____	_____
Substitutes	<u>\$ 840.00</u>	<u>530.00.100.1001.6155.168.0000</u>
TOTAL	<u>\$ 50,190.00</u>	

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **No**

IF SO, SOURCE & AMOUNTS: _____

* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **4 Complimentary; Self-Pay**

COST TO EACH STUDENT **\$ 705.00**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **Scholarships**

FUNDING SOURCE(S): **Students/Parents**

FUNDRAISING ACTIVITIES PLANNED (If applicable): **None**

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Sandi Vign
Signature

7/10/25
Date

APPROVED BY: D. Waper
Principal/Supervisor

7/10/25
Date

[Signature]
Associate Superintendent/Supervisor

7/16/2025
Date

AMPHITHEATER PUBLIC SCHOOLS
STAFF/STUDENT TRAVEL REQUEST

Attach supporting documentation as needed

ORIGINAL SUBMISSION

THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL

SCHOOL: **Ironwood Ridge High School**

ESTIMATED NUMBER OF STUDENTS: **16**

NAME OF SCHOOL GROUP/CLUB/ENTITY: **Women's Varsity Volleyball Team**

STAFF ADVISOR(S): **Bill Lang, Jerry Azares, Cheryl Wojdyla, Tyler Low, Courtney Landers**

ABSENCE; # Days **5** Sub Required: Yes No # of School Days Missed **3**

ACTIVITY / EVENT / PURPOSE OF TRAVEL: **Kamehameha Schools Labor Day Volleyball Classic**

DESTINATION OF TRAVEL: **Kea'au, Hawaii**

DATES OF TRAVEL: **August 27, 2025 to September 1, 2025 (Competition is August 28-30)**

ACADEMIC BENEFITS TO STUDENTS: **This trip is an athletic competition for the Varsity Volleyball Team. This invitational and related travel create a unique high school experience and is a reward for the team's athletic and academic performance. These student-athletes perform on and off the court. Historically, players with low grades are not allowed to attend.**

Athletic activities such as this support the academic mission of the school, where studies have shown that student-athletes involved in such events tend to have a higher grade-point average, lower dropout rate, and fewer discipline problems than traditional students.

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

- | | | |
|---|---|---|
| <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 **Mountain View Charter/American Airlines; Enterprise Rental Vans (in Hawaii)**

Are expenses paid from any of the following accounts? Auxiliary _____ Tax Credits Club Funds
Parent Organization **N/A**

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

	APPROX. COST		BUDGET CODE
Registration	<u>\$ 700.00</u>		<u>526/850-00-620-1001-6892-280-0000</u>
Transportation	<u>\$ 2,289.00</u>	Mode <u>Charter Bus</u>	<u>526/850-00-410-2710-6519-280-0000</u>
Transportation	<u>\$ 13,106.13</u>	Mode <u>Airfare</u>	<u>526/850-00-620-2190-6892-280-0000</u>
Rental Car	<u>\$ 2,176.36</u>		<u>526/850-00-410-2710-6519-280-0000</u>
Meals	<u>\$ 2,975.00</u>		<u>526/850-00-620-2190-6892-280-0000</u>
Lodging	<u>\$ 8,914.40</u>		<u>526/850-00-620-2190-6892-280-0000</u>
Substitutes	<u>\$ 600.00</u>		<u>526/850-00-100-1001-6105-280-0000</u>
TOTAL	<u>\$ 30,760.89</u>		

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **No**

IF SO, SOURCE & AMOUNTS: _____

* PO must be submitted and approved *prior* to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **The trip budget includes all expenses, apart from the airline tickets on our group reservation. The coaches/chaperones will pay for their own ticket.**

COST TO EACH STUDENT: **\$ 550 (This includes airfare and charter to Sky Harbor Airport)**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **The entire trip is paid for using student club funds. The only cost to the students will be their own airline ticket. The coaching staff has secured alumni families that may donate to assist in this cost for those in financial need.**

FUNDING SOURCE(S): **Families, Student Club Fundraising Activities, and Tax Credit Donations**

FUNDRAISING ACTIVITIES PLANNED (If applicable):

Volleyball Camps/Clinics, Volleyball Sponsorships, Concessions

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: _____

Signature

7/22/2025
Date

APPROVED BY: _____

Principal/Supervisor

7-22-25
Date

Associate Superintendent/Superintendent

7/23/2025
Date