

**Flowing Wells Schools  
Study Session Agenda**

**6:00 PM**

**March 24, 2026**

**Doors Open 30 Minutes Prior To Meeting**

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

- A. Opening of Meeting**
  - 1. Call to Order
  - 2. Pledge of Allegiance
- B. Student Report**
  - 1. Report from Flowing Wells Junior High School Student Representatives
    - a. Student representatives will provide a review of events and activities at Flowing Wells Junior High School in academics, sports, and other extracurricular programs. 6
  - 2. Report from Sentinel Peak High School and Flowing Wells Digital Campus Student Representatives
    - a. Student representatives will provide a review of events and activities at Sentinel Peak High School and Flowing Wells Digital Campus in academics, sports, and other extracurricular programs. 7
- C. Superintendent's Report**
  - 1. Recognition of FWHS Winter Sports State Qualifiers
    - a. Superintendent Dr. Kevin Stoltzfus and Athletic Director Mark Brunenkant will recognize coaches and athletes from winter sports teams who qualified for state competitions. 8
  - 2. Update on District Events and Activities
    - a. Superintendent Dr. Kevin Stoltzfus will provide an update on Flowing Wells School District Events and Activities. 9

**BREAK- The brief break provides an opportunity for families and friends to leave the meeting.**
- D. Public Comments** **10**

Flowing Wells School District welcomes public comment. As outlined in A.R.S. §38-431.02, no action will be taken on issues raised in Public Comments unless items are found on agenda below. Other than this, the response to public comments will be limited to directing staff to study the matter or scheduling the matter as a future agenda item.
- E. Consent Agenda** **11**

These items of Board business that are addressed routinely at every meeting are presented as a Consent Agenda. The Board may elect to take action on all items collectively in one motion or may individually consider any item(s) as separate agenda subjects for action.

  - 1. Approval of Agenda for this Meeting
    - a. Request approval for the adoption of the agenda for this meeting, 12
  - 2. Approval of Minutes of Governing Board Meetings

a.	The following Governing Board meeting minutes are presented for Governing Board approval:	17
3.	Approval of District Expense and Payroll Vouchers	
a.	Sign vouchers for upcoming check batches (to be reviewed at the next Board Meeting). None for this meeting.	23
	Expense and payroll vouchers are presented for Board approval: Expense vouchers #7149-26 - 7151-26 and Payroll voucher #2718.	
4.	Approval of Requests for Use of District Facilities	
a.	No requests for this meeting.	
5.	Approval of Requests for Open Enrollment Students	
a.	Requests for open enrollment students are submitted for approval.	28
6.	Approval of Requests for Student Trips	
a.	Student trip requests are submitted for approval.	30
7.	Approval of Requests for Staff Travel	
a.	Staff travel requests are submitted for approval.	36
8.	Approval of Personnel Actions	
a.	Personnel Actions are submitted for approval.	38
9.	Approval of Asset Retirement and Disposals	
a.	Approval is requested for the retirement and disposal of assets no longer used by the district as of March 17, 2026.	62
F.	<b>Business and Finance</b>	
1.	Recommend Award of E-Rate Category 2 Network Electronics Contract to Logicalis	
a.	District administration recommends approval to award E-Rate Category 2 Network Electronics contract to Logicalis. The District issued an E-Rate Form 470 (FCC Form 470 #260011093) for network equipment upgrades including network electronics equipment and installation, and following the 28-day posting window, received three proposals. Based on the evaluation process led by IT Director Jake Arndt, the committee recommends awarding the network equipment contract to Logicalis under the 1GPA Contract #25-09PV-05. This portion of the project will replace outdated network switches and related accessories, including SFP modules and fiber jumper cables, to support higher network speeds and improve reliability across the district. The contract cost is \$345,008.78, and 85% of the cost will be reimbursed through the E-Rate program. Work is anticipated to begin in May 2026.	65
2.	Recommend Award of E-Rate Category 2 Fiber Optic Cabling Contract to Arizona Communications Experts (ACE)	
a.	District administration recommends approval to award E-Rate Category 2 Fiber Optic Cabling contract to ACE. The District issued an E-Rate Form 470 (FCC Form 470 #260011093) for network equipment upgrades including fiber optic cabling, and following the 28-day posting window, received three proposals. Based on the evaluation process led by IT Director Jake Arndt, the committee recommends awarding the fiber optic cabling contract to ACE under the Arizona State Cabling and Communication Systems Contract CTR062451. This project includes testing	107

approximately 12,700 feet of existing fiber optic cabling across nine schools, replacing fiber runs that do not support current network speeds, re-terminating existing fiber where possible, installing new OM3 fiber where needed, and providing labeling and certification testing. The contract cost is \$128,516.00, with 85% of the cost eligible for reimbursement through the E-Rate program. Work is anticipated to begin in May 2026.

3. Recommend Approval to Purchase Cafeteria Tables and Chairs from Arizona Furnishings
  - a. District administration recommends approval to purchase 45 outside cafeteria tables for Flowing Wells High School and 15 inside cafeteria tables for Flowing Wells Junior High School from Arizona Furnishings. The current furniture is worn and many items are broken. The purchase would utilize pricing through the Mohave contract # 23G-AZF-0131 and would be funded with Food Service Funds. The estimated total cost is \$141,318.88. 116
  
4. Recommend Approval to Contract with Arizona Furnishings to Purchase for Fiscal Year 2025-2026
  - a. District administration recommends approval to contract with Arizona Furnishings to purchase furniture for district classrooms and offices. The purchase would utilize pricing through the Mohave, State and 1GPA contracts (see below). The cost of the flooring/carpet, repairs and supplies is estimated to not exceed \$250,000. The funding sources for the expenditure are Maintenance & Operations, Unrestricted Capital and Auxiliary funds.
    - **MOHAVE:** 23G-AZF-0131 EXP 01/30/27 Facility Furnishings
    - **STATE:** CTR067398 EXP 08/31/26 Statewide Furniture, Products and Related Services
    - **1GPA:** 23-16PV-01 EXP 07/01/26 Furniture, Products and Service
  
5. Recommend Approval to Contract with Safe Haven Defense US, LLC. to Upgrade Windows with Laminate District Wide
  - a. District administration recommends approval to contract with Safe Haven Defense US, LLC. to upgrade windows with bullet resistant and riot resistant window laminate District wide (list of sites below). The project will include furnishing and installing protective laminate, which will be applied to the interior and exterior face of each window pane. The window laminate will provide safety and security for students and employees. The purchase would utilize pricing through the 1GPA Contract # 23-12P-02. The total cost of the window laminate is not expected to exceed \$135,362.40. The project would be funded with Bond funds.
    - Community Learning Center- \$23,387.20
    - Emily Meschter Early Learning Center- \$9,488.80
    - Centennial Elementary- \$666.80
    - Homer Davis Elementary-\$18,922.80
    - Douglas Elementary-\$9,750.80
    - Hendricks Elementary-\$9,231.60
    - Richardson Elementary-\$1,289.20
    - Laguna Elementary-\$3,780.80
    - Flowing Wells Junior High School-\$22,931.20
    - Sentinel Peak High School-\$19,866.00
    - Flowing Well High School-\$16,047.20

- 6. Recommend Approval to Contract with Parallel Learning Behavioral Health P.C. for Special Education Provider Services for Fiscal Year 2025-2026
  - a. Recommend approval to contract with Parallel Learning Behavioral Health P.C. for special education provider services. The district has been unable to hire a bilingual school psychologist due to the lack of qualified applicants. Ms. Camacho reached out to several staffing companies and was able to find a bilingual school psychologist through Parallel Learning Behavioral Health P.C. The district would utilize pricing through the Washington Elementary SAVE Contract #24.001. The estimated total cost for the position is \$160,000. The funding source is Maintenance and Operations. 168
- 7. Recommend Approval of Pueblo Mechanical & Controls for HVAC Service and Repair
  - a. District administration recommends approval to contract with Pueblo Mechanical & Controls, Inc. to provide maintenance and repair services for the district HVAC, chiller, and related equipment. The district will utilize a cooperative contract through Mohave Educational Services, #24B-PMAC-0905. This approval is requested for the remainder of fiscal year 2026 and would be funded with Maintenance and Operations funds. 169
- 8. Recommend Approval to Renew the Heinfeld, Meech & Co., P.C. Contract for FY 2024-2025 Auditing Services
  - a. District administration recommends the contract for Auditing Services with Heinfeld, Meech & Co., P.C. be renewed for the fiscal year 2026-2027 audit. On March 28, 2023, the District awarded RFP #23-07-27 for Auditing Services to Heinfeld, Meech & Co., P.C. The award of this RFP resulted in a one (1) year contract with the option to renew for four (4) additional years. This is the third renewal option of this contract. 170
- 9. Acceptance of Fiscal Year 2025 Audit Reports and Compliance Questionnaire
  - a. A.R.S. 15-914 requires school districts that have an adopted M&O budget limit in excess of \$2,000,000 annually to contract for an annual financial statement audit and the completion of the USFR compliance questionnaire. School districts that expend more than \$750,000 in federal revenues must also contract for a federal single audit. Section H of the statute requires the Governing Board to publicly accept all audits and compliance questionnaires through a roll call vote. The FY2025 Annual Comprehensive Financial Report, USFR Compliance Questionnaire, Single Audit Reporting Package, and Governance Communication Letter are presented for review and recommended acceptance. 171

**G. New Business**

- 1. Recommend Approval to Table High School Algebra I, Geometry, and Algebra II curriculum: Amplify Desmos
  - a. District administration recommends approval to table the adoption of high school mathematics curriculum Amplify Desmos for Algebra I, Geometry, and Algebra II. This curriculum has been selected after a robust review and evaluation by District Mathematics Specialist Demetria Murray, and the entire secondary mathematics department. Dr. Tabetha Finchum and Flowing Wells High School teachers will 380

provide an overview. Pending Board approval, the resource would be tabled for a sixty-day period for public review and comment.

2. Discussion and Possible Action regarding Arizona School Boards Association Policy Priorities

- a. District administration presents for discussion and possible action the current policy priorities identified by the Arizona School Boards Association (ASBA), with the option for the Board to identify priorities and submit proposals for update and/or amendment to ASBA for the 2026-2027 school year.

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H. **Adjourn**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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B-1	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Report from Flowing Wells Junior High School Student Representatives

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

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

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

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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B-2	March 24, 2026
Agenda Item Number	Board Meeting Date

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

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Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

Will Be Presented By: SPHS and FWDC Student Representatives

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

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

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FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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C-1	March 24, 2026
Agenda Item Number	Board Meeting Date
Item: <u>Recognition of FWHS Winter Sports State Qualifiers</u>	
Submitted By: <u>Dr. Kevin Stoltzfus</u>	Date: <u>March 17, 2026</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus</u>	

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Superintendent Dr. Kevin Stoltzfus and Athletic Director Mark Brunenkant will recognize coaches and athletes from winter sports teams who qualified for state competitions.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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C-2	March 24, 2026
Agenda Item Number	Board Meeting Date
Item: <u>Update on District Events and Activities</u>	
Submitted By: <u>Dr. Kevin Stoltzfus</u>	Date: <u>March 17, 2026</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus</u>	

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

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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D	March 24, 2026
Agenda Item Number	Board Meeting Date
Item: <u>Public Comments</u>	
Submitted By: <u>Dr. Kevin Stoltzfus</u>	Date: <u>March 17, 2026</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus</u>	

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Flowing Wells School District welcomes public comment. As outlined in A.R.S. §38-431.02, no action will be taken on issues raised in Public Comments unless items are found on the agenda. Other than this, any response to public comments will be limited to directing staff to study the matter or scheduling the matter as a future agenda item.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E

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Agenda Item Number

March 24, 2026

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Board Meeting Date

Item: Consent Agenda for this Meeting

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Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

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Will Be Presented By: Dr. Kevin Stoltzfus

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Information for the Public:

Items of Board business that are addressed routinely at every meeting are presented as a Consent Agenda.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E-1	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Approval of Agenda for this Meeting

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus

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Request approval for adoption of the agenda for this meeting, March 24, 2026.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

**Flowing Wells Schools  
Regular Agenda**

**6:00 PM**

**March 24, 2026**

**Doors Open 30 Minutes Prior To Meeting**

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

**A. Opening of Meeting**

1. Call to Order
2. Pledge of Allegiance

**B. Student Report**

1. Report from Flowing Wells Junior High School Student Representatives
  - a. Student representatives will provide a review of events and activities at Flowing Wells Junior High School in academics, sports, and other extracurricular programs.
2. Report from Sentinel Peak High School and Flowing Wells Digital Campus Student Representatives
  - a. Student representatives will provide a review of events and activities at Sentinel Peak High School and Flowing Wells Digital Campus in academics, sports, and other extracurricular programs.

**C. Superintendent's Report**

1. Recognition of FWHS Winter Sports State Qualifiers
  - a. Superintendent Dr. Kevin Stoltzfus and Athletic Director Mark Brunenkant will recognize coaches and athletes from winter sports teams who qualified for state competitions.
2. Update on District Events and Activities
  - a. Superintendent Dr. Kevin Stoltzfus will provide an update on Flowing Wells School District Events and Activities.

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

**D. Public Comments**

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**E. Consent Agenda**

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1. Approval of Agenda for this Meeting
  - a. Request approval for the adoption of the agenda for this meeting,
2. Approval of Minutes of Governing Board Meetings
  - a. The following Governing Board meeting minutes are presented for Governing Board approval:
3. Approval of District Expense and Payroll Vouchers
  - a. Sign vouchers for upcoming check batches (to be reviewed at the next Board Meeting). None for this meeting.

Expense and payroll vouchers are presented for Board approval: Expense vouchers #7149-26 - 7151-26 and Payroll voucher #2718.

4. Approval of Requests for Use of District Facilities
  - a. No requests for this meeting.
5. Approval of Requests for Open Enrollment Students
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6. Approval of Requests for Student Trips
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7. Approval of Requests for Staff Travel
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8. Approval of Personnel Actions
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9. Approval of Asset Retirement and Disposals
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**F. Business and Finance**

1. Recommend Award of E-Rate Category 2 Network Electronics Contract to Logicalis
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#24.001. The estimated total cost for the position is \$160,000. The funding source is Maintenance and Operations.

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**G. New Business**

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2. Discussion and Possible Action regarding Arizona School Boards Association Policy Priorities
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**H. Adjourn**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-2  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Item: Approval of Minutes of Governing Board Meetings

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus

The following Governing Board meeting minutes are presented for Governing Board approval: March 10, 2026 (Open Session Minutes).

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

# Flowing Wells Unified School District Governing Board Meeting Minutes

6:00 p.m.

March 10, 2026

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

## **Attendance**

Governing Board Members:  
Kevin Daily, President  
Wendy Effing, Clerk  
Brianna Hamilton  
Stephanie Miller  
Arlene Ochoa

Administrative Personnel:  
Dr. Kevin Stoltzfus, Superintendent  
Dr. Tabetha Finchum, Associate Superintendent  
Dr. Tamára McAllister, Assistant Superintendent  
Ms. Monique Mata, Chief Financial Officer

99 additional staff members and guests were in attendance.

## **A. Opening of Meeting**

- A-1. Governing Board President Kevin Daily called the meeting to order at 6:01 PM.
- A-2. The Pledge of Allegiance was observed.

## **B. Student Report**

- B-1. Report from Flowing Wells High School Student Representatives  
Flowing Wells High School student representatives Benny Durazo Lavorin, 12<sup>th</sup> grade, and Oliver Skuta, 10<sup>th</sup> grade, presented a Flowing Wells High School video featuring the 3<sup>rd</sup> quarter pep assembly and interviews with FWJH 8<sup>th</sup> grade students following their FWHS tour.

*President Kevin Daily thanked the students for their presentation.*

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

- C-1. Recognition of September Building Blocks for Character Students  
Superintendent Dr. Kevin Stoltzfus recognized the March Building Blocks for Character Students from each school: EMELC: Anna Violeta Sanchez Loaiza, Centennial Elementary: Dariel Franco Lugo, Homer Davis Elementary: Parker Bernath, Douglas Elementary: Charlie Haftman, Hendricks Elementary: Azula Danielson, Laguna Elementary: Orlando Guerrero Gamino, Richardson Elementary: Jenelle Hartley, Flowing Wells Junior High: Juan Aguirre Medina, Flowing Wells High School: Leah Mendoza, Sentinel Peak High School: Melany Torres.

- C-2. Recognition of Support Staff Employee of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Employee of the Year, Maria Isabel Ledesma.
- C-3. Recognition of Volunteer of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Volunteer of the Year, Ashley Silvester.
- C-4. Recognition of Teacher of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Teacher of the Year, Kristen Crooks.
- C-5. Update on District Events and Activities  
Superintendent Dr. Kevin Stoltzfus provided an update on the following current district events and activities:
- Orchestra Concert at Flowing Wells High School this evening;
  - 6<sup>th</sup> Grade district track meet was today, and 5<sup>th</sup> grade track meet will take place tomorrow (Wednesday);
  - FWJH Teachers vs. Students charity basketball game is tomorrow (Wednesday).

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

Cary Kelly, FWEA president and FWHS English teacher, spoke of FWEA spring activities, including leadership elections and updating their bylaws and constitution, and of the ASBA Policy Priorities.

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

The following items were reviewed and approved as recommended with one motion.

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

- E-1. Approval of Agenda for this Meeting  
Approved March 10, 2026 meeting agenda.
- E-2. Approval of Minutes of Governing Board Meeting  
Approved minutes of the Governing Board meeting: February 24, 2026 (Open Session Minutes).
- E-3. Approval of District Expense and Payroll Vouchers  
Approved expense vouchers #7146-26-26-7148-26 and payroll voucher #2717.
- E-4. Approval of Requests for Use of District Facilities  
Approved as recommended facilities use requests.
- E-5. Approval of Requests for Student Trips  
Approved as recommended student trip requests.
- E-6. Approval of Requests for Staff Travel  
Approved as recommended staff requests to travel.

- E-7. Approval of Personnel Actions  
Approved as recommended personnel actions.
- E-8. Acceptance of Gifts and Donations  
Accepted as recommended gifts and donations in the amount of \$154.00 for the period of February 1-28, 2026.
- E-9. Review of District Financial Statements  
Reviewed Student Activity Balance Sheets and Auxiliary Operations Year-to-Date Budget for the period of February 1-28, 2026.
- E-10. Approval of Asset Retirement and Disposals  
No requests for this meeting.

**F. Business and Finance**

- F-1. Consideration and Possible Adoption of Resolution Authorizing the Issuance and Sale of School Improvement Bonds of the District  
Approved as recommended to adopt a resolution authorizing the issuance and sale of school improvement bonds of the District and adopting certain issuance and post-issuance tax compliance procedures.  
*Motion by Effing; second by Miller; 5 ayes; motion carried.*  
*Jack Leeper from Stifel Public Finance and Jim Giel from Gust Rosenfeld were on hand to answer any questions. In response to a question from Member Miller, Jack Leeper stated the bonds for Series A will be offered all at one time. In response to a question from Clerk Effing, he stated the bonds will be offered in a 1 ½ hour window and any unsold bonds will be purchased by Stifel. Flowing Wells has an excellent rating and he anticipates all bonds will sell.*
- F-2. Recommend Approval to Increase Contract Amount with DLR Group, Inc. for Architectural Services for FWHS Culinary Arts Project  
Approved as recommended to increase the contract amount with DLR Group, Inc for architectural services related to the FWHS culinary arts project using 1GPA Contract # 23-18P-07 pricing due to the increase in the project GMP.  
*Motion by Hamilton; second by Effing; 5 ayes; motion carried.*
- F-3. Recommend Approval to Change the Contract from Mohave Arizona to SourceWell Contract with Freightliner of Arizona, LLC, to Purchase Three School Buses  
Approved as recommended to change the Freightliner of Arizona, LLC School Bus purchase contract from Mohave to Sourcewell 102623-TBB. This contract does not have a 1% administration fee Mohave has and will save the district money.  
*Motion by Miller; second by Hamilton; 5 ayes; motion carried.*  
*Member Miller thanked the administration for watching out for ways to save money.*

F-4. Recommend Approval to Contract with Chasse Building Team, Inc. to Install Wrought Iron fencing at Flowing Wells High School

Approved as recommended to contract with Chasse Building Team, Inc. to install wrought iron fencing at Flowing Wells High School using 1GPA Contract #23-15PV pricing to be funded with May 2026 bond sale funds.

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

*In response to a question from Clerk Effing, Superintendent Dr. Kevin Stoltzfus stated the security guard at the student parking entrance will move to the man-gate by the Graphic Design building during the school day.*

F-5. Recommend Approval to Contract with Norcon Industries, Inc. to Replace the Flowing Wells Junior High School Cafeteria Floor

Approved as recommended to contract with Norcon Industries, Inc. to replace the Flowing Wells Junior High School cafeteria floor using 1GPA Contract #12-08PV-05 pricing. The project will be funded with Food Service funds.

*Motion by Effing; second by Ochoa; 5 ayes; motion carried.*

*In response to a question from Clerk Effing, Food Service Director Carl Thompson said the hope is to start work as soon as school lets out and that work will be complete in early summer.*

F-6. Recommend Approval to Contract with Norcon Industries, Inc. to Purchase and Repair Flooring and Equipment for Fiscal Year 2025-2026

Approved as recommended to contract with Norcon Industries, Inc. for flooring, and repair work around the district using 1GPA and Mohave contract pricing.

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

*In response to a question from Member Ochoa, Superintendent Dr. Kevin Stoltzfus stated some projects are currently underway, but most will happen over the summer.*

F-7. Recommend Approval of Purchase and Installation of a Kitchen Hood Replacement at Flowing Wells Junior High by Chasse Building Team

Approved as recommended to contract with Chasse Building Team to purchase and install a kitchen hood at Flowing Wells Jr. High using 1GPA JOC Contract # 23-15PV pricing to be funded with a School Facilities Division building renewal grant.

*Motion by Effing; second by Ochoa; 5 ayes; motion carried.*

*Food Services Director Carl Thompson was on hand to answer questions. In response to President Daily's question, Mr. Thompson stated the existing hood is original to the building and is 50 years old. The new hood will be the latest technology with a fire suppression system. The cost includes a barrier wall, upgraded air handling and updated gas line structures. The hope is to complete the project this summer. If not, it will take place in summer 2027.*

**G. New Business**

- G-1. Discussion of New SEAS and YES Building at Richardson Elementary  
Superintendent Dr. Kevin Stoltzfus presented information on the proposed SEAS and YES building to be constructed at Richardson Elementary, including building specs, traffic flow and parking, and security.  
*No action taken.*
  
- G-2. Discussion of Arizona School Boards Association Policy Priorities  
Superintendent Dr. Kevin Stoltzfus presented information on the proposed Arizona School Boards Association policy priorities. Governing Board members will select and vote on the top 5 priorities at the March 24 Governing Board meeting.  
*No action taken.*
  
- G-3. Discussion of Auditor General Report regarding FY2025 Flowing Wells Spending Analysis  
Superintendent Dr. Kevin Stoltzfus presented information on the Auditor General Report regarding the percentage of education dollars spent in the classroom, stating this requirement is only for public schools, not charter or private schools. In response to a question from Member Miller, Dr. Stoltzfus stated Flowing Wells is closing the gap with the state regarding average teacher salaries and that Flowing Wells is very comparable to other districts in the area. In response to a question from President Daily, he stated compared to 10 years ago, our costs are down thanks to solar energy use and other updates.  
No action taken.

**H. Adjourn**

Meeting was adjourned at 7:56 p.m.

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

Signatures:

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

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

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

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

\_\_\_\_\_  
Arlene Ochoa

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E-3	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Approval of District Expense and Payroll Vouchers

Submitted By: Patricia Forgach/Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/ Monique Mata

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Sign vouchers for upcoming check batches (to be reviewed at next Board Meeting). None for this meeting.

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

Expense Voucher 7149-26	\$ 144,984.51
Expense Voucher 7150-26	\$ 248,952.63
Expense Voucher 7151-26	\$ 139,635.77
Payroll Voucher 2718	\$1,891,411.54

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

3/5/2026

VOUCHER #7149-26

ONE HUNDRED FORTY FOUR THOUSAND NINE HUNDRED EIGHTY FOUR DOLLARS & 51/100

\$144,984.51

0010

\$106,236.55

FEDERAL AND STATE PROJECTS

<u>1126</u>	<u>2026 TITLE I</u>	<u>\$285.00</u>
<u>1656</u>	<u>2026 21ST CENT YR1 LAG/JH</u>	<u>\$2,000.00</u>
<u>1666</u>	<u>2026 21ST CENT Y2 CENT/DAVIS</u>	<u>\$2,000.00</u>
<u>1686</u>	<u>2026 21ST CENT Y4 DOUGLAS</u>	<u>\$1,000.00</u>
<u>2910</u>	<u>MEDICAID PUBLIC SCHOOL DSC</u>	<u>\$2,204.38</u>
<u>3740</u>	<u>E RATE</u>	<u>\$411.68</u>

OTHER

<u>5100</u>	<u>FOOD SERVICE</u>	<u>\$103.26</u>
<u>5960</u>	<u>CTED</u>	<u>\$896.77</u>
<u>6100</u>	<u>UNRESTRICTED CAPITAL OUTLAY</u>	<u>\$27,732.46</u>
<u>9500</u>	<u>WAREHOUSE</u>	<u>\$2,114.41</u>

3/12/2026

VOUCHER #7150-26

TWO HUNDRED FORTY-EIGHT THOUSAND NINE HUNDRED FIFTY-TWO DOLLARS & 63/100

\$248,952.63

0010 \$7,901.89

FEDERAL AND STATE PROJECTS

1656 2026 21ST CENT YR 1 LAG/JH \$438.01

2826 2026 ED HMLESS CHLDRN & YTH \$3,007.58

3416 2026 TSW \$89.19

3842 PIMA EARLY EDUCATION PROGRAM \$856.65

4026 2026 CTE PRIORITY -\$120.00

OTHER

5100 FOOD SERVICE \$214,430.05

5112 FS FRESH FRUITS/VEGETABLE P2 \$4,346.67

5150 CIVIC CENTER \$342.00

5300 GIFTS AND DONATIONS \$14,086.35

5960 CTED \$1,903.78

6100 UNRESTRICTED CAPITAL OUTLAY \$1,670.46

3/12/2026

VOUCHER #7151-26

ONE HUNDRED THIRTY NINE THOUSAND SIX HUNDRED THIRTY FIVE DOLLARS & 77/100

\$139,635.77

0010 \$76,580.16

FEDERAL AND STATE PROJECTS

0506      UNITED WAY CRADLE TO CAREER \$3,582.00

1666      2026 21ST CENT Y2 CENT/DAVIS \$415.21

2910      MEDICAID PUBLIC SCHOOL DSC \$49.51

3416      2026 TSW \$75.00

OTHER

5960      CTED \$1,372.00

6100      UNRESTRICTED CAPITAL OUTLAY \$1,510.55

6910      BUILDING RENEWAL GRANTS \$40,624.16

9500      WAREHOUSE \$15,427.18

3/5/2026

2718

One Million Eight Hundred Twenty Eight Thousand Six Hundred Forty Six Dollars and Ninety Six Cents

1,828,646.96

2/15/2026

2/28/2026

00100	Regular Ed Programs		1,377,213.38
		301 FUNDS	
01100	301 Base Pay		140,829.90
01300	Prop 301 Menu		9,533.83
		FEDERAL AND STATE PROJECTS	
02000	Prop 202		6,885.70
05040	STEMAZING Teacher Leader Pro		
07100	SEI Structured English ELD		4,825.78
1125	2025 Title I		
1126	2026 Title I		72,587.32
1655	Regular Education		
1656	Regular Education		3,839.02
1666	21st Century Cont		4,077.80
1686	21st Century Cont		3,168.00
1916	TITLE III- Bilingual Education		1,653.40
2226	Special Education		51,653.12
2246	Special Education		835.28
2626	JTED		4,062.26
2826	Education for Homeless Children & Youth		2,415.47
29000	Medicaid Reimbursement		19,279.03
29100	Medicaid Special Education Admin		4,906.89
31000	JROTC Instruction		3,795.77
3416	Special Education		7,143.17
3506	Social Work Services		2,414.83
3556	Community Services		4,781.95
38420	Pima Early Education Program		15,372.99
4570	Bilingual Education		4,836.21
4626	FTF Pre-K Scholarship		5,636.60
4686	Early Literacy Grant [2026]		11,161.73
		OTHER	
51000	Food Service		2,246.46
5200	Civic Center		993.53
52000	Community Services		27,734.68
53000	G&D PDG FY20		1,943.13
53100	Family Resource District	27	
57000	Indirect Cost		23,532.48
59600	JTED		9,287.25

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-5  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Item: Approval of Requests for Open Enrollment

Submitted By: Danielle Rubio/Dr. Tamára McAllister Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/ Dr. Tamára McAllister

Requests for open enrollment students are submitted for approval.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: Tamára McAllister Superintendent: Kevin Stoltzfus

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

# **FLOWING WELLS SCHOOL DISTRICT**

## **Requests for Admission as Non-Resident Students**

**March 24, 2026**

Recommend approval for the following requests:

- I. Wish to Attend Flowing Wells Schools
  - A. Accept Under Open Enrollment (Exchange)  
3 Students
  - B. Accept Under Open Enrollment with Conditions (Conditional)  
7 Students
  - C. Denial  
1 Students

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-6  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Item: Approval of Request for Student Trips

Submitted By: Karen Gusk/Monique Mata Date: March 18, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

Student trip requests are submitted for approval.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

FLOWING WELLS SCHOOL DISTRICT

OVERNIGHT/OUT OF STATE TRIP REQUEST FORM

This form is designed to provide the basis for Board consideration and should be submitted AT LEAST 30 DAYS PRIOR TO THE PROPOSED DEPARTURE DATE or BEFORE ANY FUNDRAISING OR FEE COLLECTION IS DONE. Additional information regarding this trip should be submitted to your building principal according to established procedures. A representative shall be present at the Board meeting where this matter is considered in order to answer questions and provide any subsequent information. Upon approval of the request, please submit a Pupil Transportation Request Form, if applicable.

SCHOOL: FWHS DATE OF REQUEST: 3/18/24
NAME OF GROUP: Softball SPONSOR: Charles Parsons
PURPOSE OF TRIP: Bulldog Tournament
# OF STUDENTS PARTICIPATING: 18 DESTINATION(S): Douglas, AZ
DEPARTURE DATE & TIME: 3/20 @ 5:00 AM ESTIMATED TIME OF ARRIVAL: 7:00 AM
RETURN DEPARTURE DATE & TIME: 3/21 @ 7:00 PM ESTIMATED TIME OF RETURN: 3/21 @ 9:00 PM
PRELIMINARY ROOM ASSIGNMENTS FOR STUDENTS, COACHES, AND CHAPERONES:
(Attach a list if necessary)

Attach all trip protocols including dining & bed check, curfew times, and other pertinent supervisory procedures.

TOTAL NUMBER OF SCHOOL EMPLOYEES SERVING AS CHAPERONE AND LIST THEIR NAMES:
(Attach a list if necessary)

(3) Neomi Luna, Jenessa Salazar, Charles Parsons

NAMES OF NON-SCHOOL PEOPLE SERVING AS CHAPERONE:
(Attach a list if necessary)

COST PAID BY EACH STUDENT: [initials] OTHER SOURCE: Softball & Athletics

TRANSPORTATION: (please check)

District Bus Private Vehicle
District Van Other (explain)
District Car

PROCUREMENT COMPLIANCE: Prior approval by the Director of Business and Finance is required for procurement compliance. Please attach itemized expenditure list by type and/or vendor including total cost and quotations obtained. Please note that expenditures over \$100,000 per vendor require a formal bid/RFP, which could take up to 2 months.

OVERNIGHT/OUT OF STATE TRIP REQUEST FORM – page 2

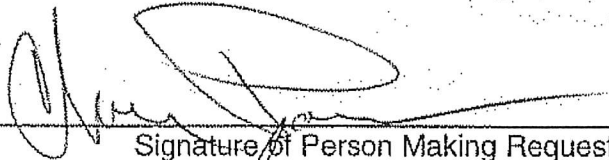

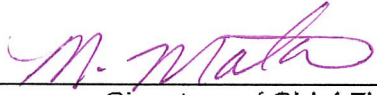
EMERGENCY CONTACTS:

(List telephone numbers & lodging locations, as well as cell phone numbers if available)

1. Charles Parsons 520-308-7414 Gadsden Hotel
2. Neomi Luna 520-664-5699 Gadsden Hotel
3. Jenessa Sahzav 520-368-1617 Gadsden Hotel

Attach trip itinerary to include departure times and schedule of events for each day of the activity. Be specific about lodging and the location of meals. It is recognized that some details of the itinerary may change and that those changes will be submitted in writing for approval prior to departure. **THE FINAL ITINERARY MUST BE STRICTLY ADHERED TO.**

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 _____ Signature of Person Making Request	_____ Date
 _____ Signature of Principal (approval)	3/18/26 _____ Date
 _____ Signature of Chief Financial Officer (approval)	3/18/24 _____ Date

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BOARD ACTION:

APPROVED: \_\_\_\_\_ DISAPPROVED: \_\_\_\_\_ DATE: \_\_\_\_\_

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_____ Signature of Transportation Director	_____ Date
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## Overnight Field Trip Budget

Purpose of Trip: Softball tournament

Dates: 3/20 - 3/21/24

Number of Students: 14

Number of Adults: 3

Cost per Person: 0

Total Cost of Trip: \$2831.94

### List Vendors and Totals by Vendor

#	Vendor	Total	Procurement Type: Verbal, Written, Bid or State/SAVE Contract	Copies Attached: Y or N
1	Hotel Godsen	751.94		
2	FOOD	1,000.00		
3	Transportation	1080.00		
4				
5				
	Total	2831.94		

### Funding Source:

#	Fund	Amount
1	6250 Athletics	1311.94
2	Softball 8500	1520.00
3		
	Total	2831.94

### Procurement Requirements:

\$10,000 - \$50,000 cumulative total (all district expenditures) to a vendor requires three verbal quotes.

\$50,000 - \$100,000 cumulative total (all district expenditures) to a vendor requires three written quotes.

\$100,000 & above requires formal Bids/RFPs (Contact the Business Office).

Sole Source determinations must be approved by the Business Office.

State/SAVE Contracts requires due diligence - contact Business Office.

Business Office will assist with the budget and procurement. Please contact Stacy Trueblood or Mark Vannatta.

### Approval Process:

- 1 - School Administration Approval
- 2 - Business Office Procurement Approval
- 3 - Board Approval
- 4 - Complete required purchase orders prior to securing reservations

## **Softball Tournament Itinerary – Douglas, AZ**

### **Double Elimination Tournament**

**Games at:** 15th Street Park and Douglas High School Softball Field

### **Friday – Travel & Day 1 Games**

- **5:30 AM** – Arrive at **Flowing Wells High School** (Tucson) for loading gear/equipment.
- **5:45 AM** – Depart **Flowing Wells High School** for Douglas, AZ.
- **~9:00 AM** – Arrive at 15th Street Park in Douglas.  
*(Time to stretch, warm up, use restrooms, and settle in)*
- **10:00 AM** – Game 1
- **11:30 AM** – Game 2
- **Post-Game 2 (~12:30–2:00 PM)** – Lunch break at the park.  
*(Team-provided or grab food nearby; relax and refuel)*
- **2:30 PM** – Game 3
- **After final game (~4:00–5:00 PM, depending on game length)** – Head to hotel.  
*(Girls change/shower; freshen up)*
- **Evening** – Team dinner + bonding activity.  
*(Location TBD – team meal out or at hotel; fun team time!)*
- **Evening/Night** – Return to hotel and rest for the night.

### **Saturday – Day 2 Games & Return**

- **Morning** – Breakfast at hotel (or nearby).  
*(Fuel up early – time depends on schedule)*
- **Mid-Morning** – Head to the field(s).  
*(15th Street Park or Douglas High School, based on day's venues)*

- **Game Times** – To be determined by Saturday seeding/pool play results.  
*(Double elimination bracket – expect multiple games possible; check schedule upon arrival or via tournament app/site)*
- **After final game** – Pack up and depart Douglas for return to **Flowing Wells High School** in Tucson.  
*(~3-hour drive)*
- **Evening** – Arrive at **Flowing Wells High School** to unload gear/equipment.  
*(Players/families pick up; end of trip)*

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E-7 March 24, 2026

Agenda Item Number Board Meeting Date

Item: Approval of Requests for Staff Travel

Submitted By: Teresa Austin/Monique Mata Date: March 18, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/ Monique Mata

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Staff travel requests are submitted for approval.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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



FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-8  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Item: Approval of District Personnel Actions

Submitted By: Stacie Stuart/KaraLynn Miller Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Tamara McAllister

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

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: Tamara McAllister Superintendent: Kevin Stoltzfus

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

Flowing Wells School District

Personnel Action Summary

**Certified Staff**

March 24, 2026

Name	Location	Action to Approve	Pay	FTE/ hrs	Contract Days	Effective Date	Additional Comments
Campbell, Caitlin	Richardson	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Cass, Ashley	Richardson	Curriculum Work Certified - Professional Development	\$20.00/hr	NTE 6.5 hrs	N/A	3/10/2026 - 4/7/2026	SEAS Curriculum Review
Chavez-Montano, Guadalupe	Davis	Transfer from 5th Grade Teacher to 6th Grade Teacher	Contract Rate	1.0 FTE	209	2026-2027	
Cobb, Sherri	ESS	File Monitoring - Resource Teacher Assistance with Academic Testing and IEP Writing	\$40.00/hr	NTE 30 hrs/week	N/A	3/2/2026 - 3/15/2026	
Davis, Alexandra	Centennial	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Diaz, Jaime	FWJH	12% Longevity Stipend	Current Salary	N/A	N/A	2026-2027	
Diaz, Jaime	FWJH	3% Longevity Stipend	Current Salary	N/A	N/A	2026-2027	
Duran, Mayra	FWHS	Professional Growth Increase	\$250.00	N/A	N/A	2026-2027	
Favela, Karla	Richardson	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Fukutomi, Maya	FWHS	Curriculum Work Certified - Professional Development	\$20.00/hr	NTE 6.5 hrs	N/A	3/10/2026 - 4/7/2026	SEAS Curriculum Review
Jacobson, Kristyn	Richardson	Grade Level Chair - SPED	\$815.00	N/A	N/A	2025-2026	
Jacobson, Kristyn	Richardson	Curriculum Work Certified - Professional Development	\$20.00/hr	NTE 6.5 hrs	N/A	3/10/2026 - 4/7/2026	SEAS Curriculum Review
Kiyama, Arturo	ESS	Curriculum Work Certified - Professional Development	\$20.00/hr	NTE 6.5 hrs	N/A	3/10/2026 - 4/7/2026	SEAS Curriculum Review
Koniar, Cheryl	ESS	Resign - Speech and Language Pathologist	N/A	N/A	N/A	5/29/2026	
Larson, Megan	District	Transfer from Staff Professional Development Specialist to Director of Professional Development	\$95,505.30	1.0 hrs	261	7/1/2026	
Larson, Megan	District	Additional Compensation	\$2,750.00	N/A	N/A	2026-2027	A-A-1: Auto Addendum
Larson, Megan	District	Additional Compensation	up to \$3,000.00	N/A	N/A	2026-2027	AM-1: Administrator Merit Compensation - Initial Placement
Lovio, Jesus	Davis	Transfer from 6th Grade Teacher to 5th Grade Teacher	Contract Rate	1.0 FTE	209	2026-2027	
Miranda Salinas, Abelardo	Douglas	Class Coverage	\$150.00/day	1 day	N/A	3/5/2026	
Miranda Salinas, Abelardo	Douglas	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Roberts, William	Davis	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Surratt, Sarah	Davis	Participation in Department Chair Meeting	\$20.00/hr	1.0 hrs	N/A	3/4/2026	
Villalobos, Ellen	Douglas	Attend Officiating Training for Boys Basketball	\$20.00/hr	NTE 1.5 hrs	N/A	3/23/2026	
Villalobos, Ellen	Douglas	Elementary Coach - Boys Basketball	\$1,000.00	N/A	N/A	2025-2026	

LEGEND:

Pay: Total compensation minus Performance Pay

The Additional Comments section detail additional compensation.

NTE: Not To Exceed

BOY: Balance of Year

FTE: Full Time Equivalent

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

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

CEIP: College Credit by Exam Incentive Program

Flowing Wells School District  
Personnel Action Summary

**Support Staff**

March 24, 2026

Name	Location	Action to Approve	Pay	FTE/ hrs	Contract Days	Effective Date	Additional Comments
Abril, Gina	Davis	Health Office Coverage	\$8.00/hr added to hourly rate	6.0 hrs	N/A	3/9/2026	
Autenreith, Todd	FWHS	Announcer Softball	Minimum Wage	NTE 3.0 hrs	N/A	2025-2026	
Borboa, Sabrina	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	1.5 hrs	N/A	3/6/2026	
Bratka, Twila	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/11/2026	
Bravin, Dylan	FWJH	Class Coverage	\$12.50/hr added to hourly rate	1.25 hrs	N/A	3/6/2026	
Bush, Kimberly	FWJH	Class Coverage	\$12.50/hr added to hourly rate	1.17 hrs	N/A	3/3/2026	
Castellanos, Wendy	FWJH	Class Coverage	\$12.50/hr added to hourly rate	1.17 hrs	N/A	3/3/2026	
Emery, Alyssa	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs/day	N/A	3/9/2026 - 3/11/2026	
Estevane, Selva	Centennial	Support Staff - Translating	\$17.00/hr	NTE 25 hrs	N/A	2025-2026	
Exiga, Lydia	Davis	Health Office Coverage	\$8.00/hr added to hourly rate	6.0 hrs	N/A	3/11/2026	
Fusci, Christina	Transportation	Resign - School Bus Driver	N/A	N/A	N/A	3/6/2026	
Gilmore, April	FWJH	Transfer from Special Education Teaching Assistant II to Special Education Teaching Assistant I	26/27 FY Hrly Rate	7.5 hrs/day	195	8/5/2026	Differential decrease of \$0.28/hr
Godwin, Tiffany	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/9/2026	
Leanos Heredia, Maria	FWJH	Additional Hours - Custodial Duties for Wrestling Tournament	Hrly Rate	NTE 15 hrs	N/A	3/6/2026	
Leon, Elizabeth	FWJH	Health Office Coverage	\$8.00/hr added to hourly rate	1.75 hrs	N/A	3/10/2026	
Leon, Elizabeth	FWJH	3% Longevity Stipend	Current Hourly Rate	N/A	N/A	2026-2027	
Luna Molina, Arturo	FWJH	Additional Hours - Custodial Duties for Wrestling Tournament	Hrly Rate	NTE 15 hrs	N/A	3/6/2026	
Maker, Amber	FWHS	Class Coverage	\$12.50/hr added to hourly rate	4.0 hrs	N/A	3/5/2026	
Marquez Sanchez, Tania	Davis	Resign - Health Office Assistant	N/A	N/A	N/A	5/27/2026	
Martinez, Yasmine	Richardson	Crossing Guard Duties	\$15.80/hr	NTE 0.5 hrs/day	N/A	2025-2026	
Martinez, Yasmine	Richardson	Additional Hours - IMC Training	Hrly Rate	NTE 16 hrs	N/A	3/16/2026 - 3/20/2026	
Orelup, Charles Nathan	SPHS	Resign - Math Instructional Assistant	N/A	N/A	N/A	5/21/2026	
Picos, Maria	Laguna	Resign - Administrative Assistant to Elementary Principal	N/A	N/A	N/A	5/29/2026	
Ramirez, Brittany	Douglas	Health Office Coverage	\$8.00/hr added to hourly rate	3.0 hrs	N/A	2/24/2026	
Rath, Ashly	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	1.0 hrs	N/A	3/9/2026	
Shackelford, Andrea	Douglas	Resign - Instructional Assistant	N/A	N/A	N/A	3/2/2026	
Soto Noriega, Reyna	FWHS	Additional Hours - Custodial Duties for Ballet Folklore Event	Hrly Rate	NTE 8.0 hrs	N/A	2/21/2026	
Soto Noriega, Reyna	FWJH	Additional Hours - Custodial Duties for Wrestling Tournament	Hrly Rate	NTE 15 hrs	N/A	3/6/2026	
Thomas, Pilar	Laguna	Resign - Special Education Teaching Assistant II	N/A	N/A	N/A	5/21/2026	
Towns, Kevica	FWJS	Track Worker	Minimum Wage	NTE 6.0 hrs/night	N/A	3/9/2026 - 5/31/2026	
Valenzuela, Ana	FWHS	Additional Hours - Custodial Duties for WGAZ FW Show	Hrly Rate	NTE 5.0 hrs	N/A	3/14/2026	
Valles, Nadine	Laguna	Class Coverage	\$12.50/hr added to hourly rate	1.0 hrs	N/A	3/9/2026	
Wenneborg, Gregory	FWHS	Track Meet Director	\$150.00/meet	Varies	N/A	3/9/2026 - 5/31/2026	
Zapien, Blanca	FWHS	Class Coverage	\$12.50/hr added to hourly rate	1.0 hrs	N/A	3/3/2026	

LEGEND:

- Pay: Total compensation minus Performance Pay
- The Additional Comments section detail additional compensation.
- NTE: Not To Exceed
- BOY: Balance of Year
- FTE: Full Time Equivalent
- YOE: Years of Experience (\$350.00 per year for certified/professional; \$0.20 per hour for classified)
- (P): Prorated due to date of hire and/or less than 1.0 FTE
- CEIP: College Credit by Exam Incentive Program



Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Abeytia, Jule	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Acker, Elizabeth	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Adams, Laura	Laguna	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Adams, Laura	Laguna	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Adams, Laura	Laguna	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Adelstone, Toni	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Aguirre, Shalina	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Almodoba, Ammie	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Amarillas, Rosa	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Amarillas, Rosa	Laguna	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Amble-Lewis, Emma	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Amble-Lewis, Emma	Hendricks	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Ambuehl, Kiley	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ambuehl, Kiley	Hendricks	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Ambuehl, Stephen	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Amezquita, Dania	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Amezquita, Dania	FWHS	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Andersen, Hanne	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Anderson, Paige	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Anguis, Teresa	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Antista, Tracey	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Antista, Tracey	Richardson	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Ascarate, Jennifer	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
August, Stuart	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ayon, Elsa	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ayon, Elsa	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Badger, Amber	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Badger, Amber	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Barber, Brie	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Bennett, Koni	Laguna	Renew Teacher - Returning Contract	Current Contract	0.5	209	2026-2027	
Berger, Laura	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Bixler, Marcelina	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Bley, Katrina	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Bostic, Tracy	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Breckenfeld, Nicolas	FWHS	Renew Teacher - Returning Contract	Current Contract	0.6	209	2026-2027	
Breckenfeld, Nicolas	FWHS	Additional Compensation	\$1,200.00	N/A	N/A	2026-2027	Addendum HTF-2
Brennan III, Joseph	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	239	2026-2027	
Brennan III, Joseph	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2026-2027	Addendum LEA-1
Brennan III, Joseph	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SP-1
Brennan III, Joseph	ESS	Additional Compensation	22 days	N/A	N/A	2026-2027	Vacation Addendum
Brenton, Jesse	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2026-2027	

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Brenton, Jesse	FWHS	Additional Compensation	20 Days	N/A	N/A	2026-2027	Vacation Addendum
Brindley, Brian	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Brodersen, Olivia	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Brown, Derek	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Brown, Jason	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Brown, Jason	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Brown, Peyton	FWJH	Renew Teacher - Returning Contract	Current Contract	1	209	2026-2027	
Brown, Peyton	FWJH	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Buckley, Nicole	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Burch, Ethan	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Burch, Ethan	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Bursuk, Lois	FWHS	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
Cadin, Edee	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Camarena, Tiffany	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Camarena, Tiffany	Hendricks	Additional Compensation	\$825.00	N/A	N/A	2026-2027	Addendum A-CATS-1
Camarena, Tiffany	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum CATS-1
Camero, Jaime	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Campa, Elizabeth	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Campbell, Caitlin	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Campman, Jennifer	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Capas, Kaitlyn	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Caramella, Jessica	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Cardieri, Ivana	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Cardieri, Ivana	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Carlson, Lydia	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Carswell, Mary	FWHS	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
Cass, Ashley	Richardson	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Cass, Ashley	Richardson	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Cass, Ashley	Richardson	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Chavez, Astin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Chavez-Montano, Guadalupe	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Clardy, Emily	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Clark, Madison	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Clark, Madison	FWHS	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Cline, Samantha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Coakley, Lanaiya	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Coakley, Lanaiya	FWJH	Additional Compensation	\$3,000	N/A	N/A	2026-2027	Addendum IR-1
Cochiolo, Rebecca	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Cochiolo, Rebecca	ESS	Additional Compensation	\$1,100	N/A	N/A	2026-2027	Addendum A-OT-1
Collinsworth, Benjamin	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Cooke, Kristen	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Cooper, Carolyn	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Courtney, Benjamin	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Crooks, Kristen	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Curley, Jessica	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Curley, Jessica	FWHS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Dakos, Raymond	FWHS	Renew JROTC Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Dalton, Emily	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Dalton, Emily	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Dauenhauer, Lindsay	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Davey, Demitria	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Davey, Demitria	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Davila, Alexia	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Davila, Alexia	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Davis, Alexandra	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
De Filippis, Jennifer	District	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
De Filippis, Jennifer	District	Additional Compensation	\$5,656.00	N/A	N/A	2026-2027	Addendum AD-3
De Filippis, Jennifer	District	Additional Compensation	Base + Override ÷ contract days x number of additional days	N/A	N/A	2026-2027	Addendum AD-1
De Filippis, Jennifer	District	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-PD-1
Deluca, Alissandra	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Deluca, Alissandra	Laguna	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Denogean, Aaron	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Denogean, Aaron	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Derrig, Denise	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Devries, Brandi	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Diaz, Jaime	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Dietrich, Jessica	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Dietrich, Jessica	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Dominguez, Vincent	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Donaldson, Angus	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2026-2027	
Donaldson, Angus	FWHS	Additional Compensation	10 Days	N/A	N/A	2026-2027	Vacation Addendum
Doyle, Rebekah	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Doyle, Rebekah	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-OT-1
Duarte, Inez	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Duarte, Laura	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Duarte, Laura	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLPA-1
Duarte, Laura	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLPA-1
Duffy, Carmen	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Duffy, Carmen	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Duran, Mayra	FWHS	Renew Teacher - Returning Contract	Current Contract	0.8	209	2026-2027	
Duran, Mayra	FWHS	Additional Compensation	\$400.00	N/A	N/A	2026-2027	Addendum BE-2
Easter, Lillian	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Easter, Lillian	FWHS	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Edgington, Matthew	Hendricks	Renew Teacher - Returning Contract	Current Contract	1	209	2026-2027	
Edwards, Bobby	FWHS	Renew JROTC Teacher - Returning Contract	Current Contract	1.0	261	2026-2027	
Edwards, Bobby	FWHS	Additional Compensation	20 Days	N/A	N/A	2026-2027	Vacation Addendum
Estolano, Andrea	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Estudillo Martinez, Itzelt	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Estudillo Martinez, Itzelt	EMELC	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Fanella, Carly	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fanella, Carly	Richardson	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Farmer, Derek	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Favela, Karla	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fellenzer, Allison	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fellenzer, Allison	Richardson	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Ferell, Caitlyn	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Finger, Daniel	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Finger, Daniel	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA -2
Finger, Daniel	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Fink, Jillian	Centennial	Renew Teacher - Returning Contract	Current Contract	1	209	2026-2027	
Finley, Michael	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fishman, Tristan	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Foult, Brianna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fowler, Parker	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fraker, Melissa	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Frey, Amber	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fukutomi, Maya	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Fukutomi, Maya	FWHS	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Gallego, Charly	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gaona, Daniel	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Garcia, Bernadette	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Garcia, Bernadette	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Gildea, Ashton	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gleeson, David	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gleeson, David	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Godlove, Emily	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Golden, William	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Golden, William	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Gossett, Bradley	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gossett, Bradley	Laguna	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Graf, Marcy	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Grijalva, Stacey	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Grogan, Colin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Groom, Jasmin	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gutierrez Hernandez, Lizbet	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Gutierrez, Alex	FWHS	Renew Teacher - Returning Contract	Current Contract	0.8	209	2026-2027	

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Gutierrez, Kristi	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hales, Christina	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Harden, Kimberley	FWHS	Renew Teacher - Returning Contract	Current Contract	0.6	209	2026-2027	
Harden, Kimberley	FWHS	Additional Compensation	\$300.00	N/A	N/A	2026-2027	Addendum BE-2
Hardy, Andrew	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hardy, Andrew	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-1
Hartung, Kristina	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hartung, Kristina	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Hartz, Megan	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hatch, Courtney	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hatfield, Tess	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hatfield, Tess	Centennial	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Hauger, Emily	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hayes, Ashley-Marie	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hayes, Ashley-Marie	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Haynes, Talia	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Haynes, Talia	FWHS	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Heinzel, Madisen	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Heiser, Juliette	Hendricks	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Heiser, Juliette	Hendricks	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Heiser, Juliette	Hendricks	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Henningson, Marcia	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Herman, Laura	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Herman, Laura	Hendricks	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Herrera, Marta	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Herrera, Marta	Laguna	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Hester, Carrie	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Heyer, Anna	District	Renew Professional Contract - Special 301	Current Contract	0.5	209	2026-2027	
Heyer, Anna	District	Additional Compensation	\$5,656.00	N/A	N/A	2026-2027	Addendum AD-3
Heyer, Anna	District	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-PD-1
Hill, Joshua	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hinrichs, Taylor	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hinrichs, Taylor	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Hitchings, Sarah	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Holly, Shane	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Holguin, Blanca	Davis	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Holguin, Blanca	Davis	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Holguin, Blanca	Davis	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Hook, Brian	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Howell, Jessica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Hurst, Melanie	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jacobson, Kristyn	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jacobson, Kristyn	Douglas	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1

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Jankowski-Gallo, Jessica	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jatczak, Samantha	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jeffers, Marva	FWJH	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
Jewett, Justin	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jimenez, Elisa	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jimenez, Elisa	EMELC	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Jones, Adam	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jones, Amanda	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Jungbluth, Eric	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Kay, Leah	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Kelly, Cary	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Kelly, Cary	FWHS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Kiecolt, Tyler	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Kiecolt, Tyler	Davis	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Kirchoff, Amy	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Kirchoff, Amy	Richardson	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Kiyama, Arturo	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Kiyama, Arturo	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2026-2027	Addendum LEA-1
Kiyama, Arturo	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SP-1
Kiyama, Arturo	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2026-2027	Addendum BE-1
Laguna, Jasmyne	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Laguna, Teri	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Laguna, Teri	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Lainson, Deirdre	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lambson, Cory	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lawson, Lisa	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lawton, Mimi	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lawton, Mimi	FWHS	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Lee, Judson	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lee, Kristina	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lee, Kristina	FWJH	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Lee, Kristina	FWJH	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A- IEP-1
Legarra, Amee	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lehman, Megan	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Leider, Sydney	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Leider, Sydney	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Leigh, John	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lewis, Justin	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lieser, Sadie	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lisewski, Kevin	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lisewski, Kevin	FWHS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Littlefield, Tracy	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Littlefield, Tracy	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1

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Lodge, Corynn	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lodge, Corynn	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Lodge, Rachel	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Logsdon, Rachel	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lopez, Karisa	FWHS	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Lopez, Karisa	FWHS	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Lopez, Karisa	FWHS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Lopez, Stephanie	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lopez, Stephanie	Centennial	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Lopez, Regina	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lovio, Jesus	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Lozano, Samantha	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Mac Means, Andrea	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Mac Means, Andrea	Centennial	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Macias, Oziris	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Macias, Oziris	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Mann, Jeffrey	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Manuel, Tatvia	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Manuel, Tatvia	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Martin, Keith	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Maynes, Nannette	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McArthur, Alexandra	FWHS	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
McCann, Emily	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McCarthy, Lori	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McClellan, Kyndall	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McClellan, Kyndall	FWJH	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
McCreery, Brienne	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
McCreery, Brienne	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA -2
McCreery, Brienne	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
McCreery, Brienne	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2026-2027	Addendum BE-1
McDowell, Madison	FWJH	Renew Teacher - Returning Contract	Current Contract	1	209	2026-2027	
McGlamery, Shauna	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McInnis, Heather	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McInnis, Heather	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
McIntyre, Chelsea	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McIntyre, Chelsea	FWJH	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
McWilliam, Victoria	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
McWilliam, Victoria	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Medina, Monica	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Mendivil, Samantha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Mendola, Tiffany	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Merrill, Marla	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Meyer, Roisin	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	

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Miller, Chad	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Miller, Stormy	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Miranda Salinas, Abelardo	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Miranda Salinas, Abelardo	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Mitchell, MacKenzie	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Molina, Angela	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Monarrez, Federica	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Montoya, Bridget	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Montoya, Jocelyn	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Morgan, Troy	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Mountain, Sarah	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Mountain, Sarah	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA-2
Mountain, Sarah	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Murphy, John	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Murray, Caitlin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Murray, Demetria	District	Renew Professional Contract - Special 301	Current Contract	0.5	209	2026-2027	
Murray, Demetria	District	Additional Compensation	\$5,656.00	N/A	N/A	2026-2027	Addendum AD-3
Murray, Demetria	District	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-PD-1
Nilson, Seth	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Nistas, Joshua	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Nogami, Wendy	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Noriega, Lorena	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Noriega, Lorena	Davis	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Northrop, Emily	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Oates, Martinique	Douglas	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Oates, Martinique	Douglas	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Oates, Martinique	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Olander, Jessica	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Olander, Jessica	Centennial	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Oquendo, Jennifer	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Oquendo, Jennifer	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Oquendo, Kaitlyn	Laguna	Renew Teacher - Returning Contract	Current Contract	1	209	2026-2027	
Oquendo, Kaitlyn	Laguna	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Owens, Jeffrey	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Owens, Jeffrey	FWHS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Pakka, Robin	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pearson, Livvi	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pepe, Michael	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Peterson, Claire	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Peterson, Jennifer	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Peterson, Jennifer	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Piekarski, Sara	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Piekarski, Sara	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA -2

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Piekarski, Sara	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Pieroway, Karl	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pieroway, Karl	Sentinel Peak	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Pierson, Amy	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pike, Dache	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pina, Laura	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pina, Mario	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Poore, Joseph	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Porchas, Isabella	District	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Porchas, Isabella	District	Additional Compensation	Base + Override ÷ contract days x number of additional days	N/A	N/A	2026-2027	Addendum AD-1
Porchas, Isabella	District	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-PD-1
Powers, Jillian	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Powers, Michelle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Pundt, Destiny	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Quinn, Kelli	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Quintana, Jazmin	FWJH	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
Raboza Davis, Schreen	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ramirez, Bibiana	FWHS	Renew Professional Contract - Special 301	Current Contract	1.0	209	2026-2027	
Ramos, Brooke	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Randolph, Kayla	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Randolph, Sarah	Centennial	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2026-2027	
Randolph, Sarah	Centennial	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-SS-1
Randolph, Sarah		Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Rehbein, Amanda	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Reynolds, Caitlin	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2026-2027	
Reynolds, Caitlin	FWHS	Additional Compensation	20 Days	N/A	N/A	2026-2027	Vacation Addendum
Rheinheimer, Katie	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rhodes, Jacquelyn	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rhodes, Jacquelyn	FWJH	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Rios, Veronica	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rios, Veronica	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Roberts, William	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Robles, Damion	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rockow, James	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rodriguez, Ginger	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rodriguez, Isabella	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Romero, Melissa	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Rose, Marquez	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ruiz, Mario	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Ruiz, Mario	FWJH	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2

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Russell, Jennifer	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Russell, Jennifer	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Sabin, Siobhan	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Salazar, Isabela	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Scarbrough, Kiersten	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Scarbrough, Kiersten	Centennial	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Schiess, Vanessa	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Schladweiler, Katherine	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Segroves, Susanne	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Shepard, Crystal	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Shepard, Crystal	FWJH	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Shreves, Samantha	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Skaret, Jennifer	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Skaret, Jennifer	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA -2
Skaret, Jennifer	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Skie, Taylor	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Skie, Taylor	Laguna	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Skiles, Jean	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Skiles, Jean	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2026-2027	Addendum LEA-1
Skiles, Jean	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SP-1
Skiles, Jean	ESS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Smith, Christy	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Smith, Marian	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Smith, Stephanie	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Smith, Stephanie	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Spencer, April	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Spiece, Ellyvana	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Spiece, Sean	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Stephens, Lydia	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Stiff, Kathrine	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Stimans, Jorge	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Stimans, Jorge	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF -1
Stoltzfus, Tawnya	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Stretton, Jennifer	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Strickland, Kelsi	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Surratt, Sarah	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Surratt, Sarah	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Swaney, Teresa	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Switalski, Ashley	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Terpning, Cheryl	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Terpning, Cheryl	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Thomas, Emanuel	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Thomas, Janelle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Thompson, Adam	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Thompson, Jennifer	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Thomson, Arianna	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Toney, Emily	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Toney, Emily	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1
Tovar, Martha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Tovar, Martha	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Tracy, Tara	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Trainor, Molly	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Trainor, Molly	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Trausch, Matthew	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Urquidez, Maricela	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Urquidez, Maricela	Douglas	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Valdez, Monica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Valdez, Monica	Hendricks	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Valencia, Judith	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Valencia, Shelley	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Van Derlaske, Danielle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Van Derlaske, Matthew	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Varas-Nelson, Cora	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Vasquez, Kassandra	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Verdiguil Gillet, Anna	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Verdiguil Gillet, Anna	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Villalobos, Ellen	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Voigt, Nicole	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Voigt, Nicole	Laguna	Additional Compensation	\$3,000.00	N/A	N/A	2026-2027	Addendum IR-1
Walker, Kent	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Walter, McKenna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Walter, McKenna	Hendricks	Additional Compensation	\$825.00	N/A	N/A	2026-2027	Addendum A-M-2
Warner, Laura	FWJH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Wells, Susan	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2026-2027	
Wells, Susan	ESS	Additional Compensation	\$925.00	N/A	N/A	2026-2027	Addendum LEA -2
Wells, Susan	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2026-2027	Addendum A-SLP-1
Wells, Susan	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2026-2027	Addendum BE-1
Wells, Susan	ESS	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum BE-2
Wendt, Jessica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Whatton, Jessica	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Whelan, Tara	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
White, Emily	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Wilson, Amanda	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Wingate, Jeanette	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Wook, Kristin	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Wook, Kristin	Centennial	Additional Compensation	\$1,500.00	N/A	N/A	2026-2027	Addendum SR-1

Flowing Wells School District

Personnel Action Summary

**Contract Renewal**

March 24, 2026

Youmans, Julie	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Young, Cody	FWHS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	
Young, Cody	FWHS	Additional Compensation	\$2,000.00	N/A	N/A	2026-2027	Addendum HTF-2
Young, Roxanna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2026-2027	

Flowing Wells School District  
 Personnel Action Summary  
**Admin Renewal**  
 March 24, 2026

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Alcaez, Thomas	FWJH	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Arndt, Jacob	District	Renew - Director of Information Technology	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums A-CT-1, CP-2
Blanco, Luis	FWJH	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Brown, Arianna	FWHS	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Brunenkant, Mark	FWHS	Renew - Athletic Director	Current Salary	1.00 FTE	261	2026-2027	
Camacho, Jacqueline	ESS	Renew - Director of Exceptional Student Services	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-D-2, O-6
Cenedese, Jessica	Hendricks	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Damron, Martha	Community Schools	Renew - Director of Community Schools	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-D-2, O-6
Embacher, Allison	FWHS	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Finchum, Tabetha	District	Renew - Associate Superintendent	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-2, O-6
Garcia, Adriana	Douglas	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Gonsalves, Theresa	Douglas	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Greer, Santos	Transportation	Renew - Director of Transportation	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, O-6
Gutierrez, Patricia	District/EMELC	Renew - Director of EMELC	Current Salary	.75 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-D-2, O-6
Hitchings, Christopher	Centennial	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Hurst, Rebecca	SPHS	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Kearney, Erin	FWJH	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Linker, Henry	Richardson	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Mata, Monique	District	Renew - Chief Financial Officer	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
McAllister, Tamára	District	Renew - Assistant Superintendent	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-2, O-6
Nogami, Christopher	Davis	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Sanchez, Ana	FWHS	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6

Flowing Wells School District

Personnel Action Summary

**Admin Renewal**

March 24, 2026

Schmidt, Alan	Laguna	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year October 2026-2027 Addendums: AM-2, A-A-1, O-6
Thomas, Austin	FWHS	Renew - Principal	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, A-A-1, O-6
Young, Anthony	Maintenance	Renew - Director of Maintenance	Current Salary	1.00 FTE	261	2026-2027	Fiscal Year 2026-2027 Addendums: AM-2, O-6

Flowing Wells School District  
 Personnel Action Summary  
**Exempt Renewal**  
 March 24, 2026

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Barzar, Lorrie	Business Office	Renew - Payroll Manager	Current Salary	1.00 FTE	261	2026-2027	
Bittner, Orion	Technology	Renew - IT Systems Specialist	Current Salary	1.00 FTE	261	2026-2027	
Bittner, Orion	Technology	Additional Compensation	\$1,650.00	N/A	N/A	2026-2027	Addendum A-CT-1
Bittner, Orion	Technology	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Bond, Francisca	Business Office	Renew - Accounting Services Manager	Current Salary	1.00 FTE	261	2026-2027	
Duran, Patricia	Database	Renew - Database Administrator	Current Salary	1.00 FTE	261	2026-2027	
Duran, Patricia	Database	Additional Compensation	\$1,650.00	N/A	N/A	2026-2027	Addendum A-CT-1
Duran, Patricia	Database	Additional Compensation	\$500.00	N/A	N/A	2025-2027	Addendum CP-2
Hankinson, Kerrie	Community Schools	Renew - Community Schools Program Manager	Current Salary	1.00 FTE	261	2026-2027	
Hankinson, Kerrie	Community Schools	Additional Compensation	\$3,960.00	N/A	N/A	2026-2027	Addendum A-D-2
Hankinson, Kerrie	Community Schools	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Jimenez, Esteban	Business Office	Renew - Accounting Assistant/Grants Management	Current Salary	1.00 FTE	261	2026-2027	
Rodriguez, Jennifer	District	Renew - Federal Programs Manager	Current Salary	1.00 FTE	261	2026-2027	
Rodriguez, Jennifer	District	Additional Compensation	\$550.00	N/A	N/A	2026-2027	Addendum A-FPS-1
Schorey-O'Keefe, Stephanie	Database	Renew - Database Systems Specialist	Current Salary	1.00 FTE	261	2026-2027	
Schorey-O'Keefe, Stephanie	Database	Additional Compensation	\$1,650.00	N/A	N/A	2026-2027	Addendum A-CT-1
Schorey-O'Keefe, Stephanie	Database	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Stuart, Stacie	Personnel Office	Renew - Human Resources Manager	Current Salary	1.00 FTE	261	2026-2027	
Trimmings, Matthew	Technology	Renew - Network Administrator	Current Salary	1.00 FTE	261	2026-2027	
Trimmings, Matthew	Technology	Additional Compensation	\$1,650.00	N/A	N/A	2026-2027	Addendum A-CT-1
Trimmings, Matthew	Technology	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Udall, Treyan	Technology	Renew - System Administrator	Current Salary	1.00 FTE	261	2026-2027	
Udall, Treyan	Technology	Additional Compensation	\$1,650.00	N/A	N/A	2026-2027	Addendum A-CT-1
Udall, Treyan	Technology	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2
Valles-Wallace, Daxton	Maintenance	Renew - Facilities Project Manager	Current Salary	1.00 FTE	261	2026-2027	
Valles-Wallace, Daxton	Maintenance	Additional Compensation	\$3,960.00	N/A	N/A	2026-2027	Addendum A-D-2
Valles-Wallace, Daxton	Maintenance	Additional Compensation	\$500.00	N/A	N/A	2026-2027	Addendum CP-2

**Flowing Wells School District**

**Personnel Action Summary**

**Professional Development**

**March 24, 2026**

Name	Location	Workshop	Pay	Hrs	Date
None for this meeting					

LEGEND:

- Pay: Total compensation minus Performance Pay
- The Additional Comments section detail additional compensation.
- NTE: Not To Exceed
- BOY: Balance of Year
- FTE: Full Time Equivalent
- YOE: Years of Experience (\$350.00 per year for certified/professional; \$0.20 per hour for classified)
- (P): Prorated due to date of hire and/or less than 1.0 FTE
- CEIP: College Credit by Exam Incentive Program







Flowing Wells School District  
Personnel Action Summary  
Professional Development for Substitutes  
March 24, 2026

<u>Name</u>	<u>Action to Approve</u>	<u>Pay</u>	<u>Hours</u>	<u>Date</u>
None for this meeting				
				61

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-9  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Item: Approval of Asset Retirement and Disposals

Submitted By: Francisca Bond/Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

Approval is requested for the retirement and disposal of assets no longer used by the district as of March 17, 2026.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

**Board Agenda 03/24/26**

ASSET	DESCRIPTION	SERIAL/PARCEL	SITE	ACQUIRE	ACQ COST	COD	PURCHASING ACCT 1	Auction Lot	Listing date
N/A	Special needs wheelchair		595A			5		3969440	3/24/2026
N/A	Special needs wheelchair		595A			5		3969440	3/24/2026
N/A	Rolling chair with tray		595A			5		3969440	3/24/2026
N/A	6 8 feet wooden benches		160A			5		3969440	3/24/2026
N/A	11 student desks		160A			5		3969440	3/24/2026
N/A	82 student chairs		160A			5		3969440	3/24/2026
N/A	swing		160A			B		N/A	N/A
N/A	1 small rool cabinet		170A			Y		N/A	N/A
N/A	1 tan two drawer file cab		170A			Y		N/A	N/A
N/A	1 silver rolling cabinet		170A			Y		N/A	N/A
N/A	1 tan two door cabinet		170A			Y		N/A	N/A
N/A	1 grey two door cabinet		170A			Y		N/A	N/A
N/A	3 Brown rolling shelves		170A			B		N/A	N/A
N/A	2 Brown tables		170A			B		N/A	N/A
N/A	2 round tables		170A			B		N/A	N/A
N/A	1 portable square fan		170A			B		N/A	N/A
N/A	1 wooden stan		170A			B		N/A	N/A
N/A	Trombone case		150A			B		N/A	<del>03A</del>
N/A	Oficce chair		520A			B		N/A	N/A
N/A	Ofiice Chair		520A			B		N/A	N/A
N/A	55" Samsung flat panel (screen damaged)		550A			B		N/A	N/A
N/A	Black 10" wireless BT portable PA speaker		130A			B		N/A	N/A
1008795	HP CHROMEBOOK 11 G7 302476	5CD924D9PP	150A	2/7/2020	212.51	S	4680.100.1000.6737.150.0000.000.	N/A	N/A
1008914	HP CHROMEBOOK 11 G7 302475	5CD924D9RW	130A	2/7/2020	212.51	S	4680.100.1000.6737.130.0000.000.	N/A	N/A
1009202	HP CHROMEBOOK 11G8 304425	5CD015CD15	110A	6/1/2020	239.08	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1009209	HP CHROMEBOOK 11G8 304425	5CD015CH47	110A	6/1/2020	239.08	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1009316	HP CHROMEBOOK 11G8 304425	5CD0165PY7	110A	6/1/2020	239.08	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1009357	HP CHROMEBOOK 11G8 304425	5CD01570PS	110A	6/1/2020	239.08	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1009364	HP CHROMEBOOK 11G8 304425	5CD0155PB6	110A	6/1/2020	239.08	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1009624	HP CHROMEBOOK 11G8 304425	5CD015CGGV	130A	6/1/2020	239.08	S	3260.100.1000.6737.130.0000.000.	N/A	N/A
1009646	HP CHROMEBOOK 11G8 304425	5CD015G1KR	130A	6/1/2020	239.08	S	3260.100.1000.6737.130.0000.000.	N/A	N/A
1009903	HP CHROMEBOOK 11G8 304425	5CD015CG8C	150A	6/1/2020	239.08	S	3260.100.1000.6737.150.0000.000.	N/A	N/A
1011630	HP CHROMEBOOKS 11A G8 310499	5CD047P7MF	110A	1/7/2021	265.62	S	3260.100.1000.6737.110.0000.000.	N/A	N/A
1014806	HP CHROMEBOOK 11MK G9 EDU EDITION 11.6"	5CD123LTNP	110A	5/25/2022	247.84	S	3460.100.1000.6737.110.0000.000.	N/A	N/A
1015912	HP CHROMEBOOK 11MK G9	5CD237639X	130A	3/28/2023	223.59	S	3360.100.1000.6737.130.0000.000.	N/A	N/A
1016058	HP CHROMEBOOK 11MK G9 EE 11.6	5CD312CP72	150A	7/26/2023	233.36	S	3460.100.1000.6737.150.0000.000.	N/A	N/A

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-1	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Award of E-Rate Category 2 Network Electronics Contract to Logicalis

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

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District administration recommends approval to award E-Rate Category 2 Network Electronics contract to Logicalis. The District issued an E-Rate Form 470 (FCC Form 470 #260011093) for network equipment upgrades including network electronics equipment and installation, and following the 28-day posting window, received three proposals. Based on the evaluation process led by IT Director Jake Arndt, the committee recommends awarding the network equipment contract to Logicalis under the 1GPA Contract #25-09PV-05. This portion of the project will replace outdated network switches and related accessories, including SFP modules and fiber jumper cables, to support higher network speeds and improve reliability across the district. The contract cost is \$345,008.78, and 85% of the cost will be reimbursed through the E-Rate program. Work is anticipated to begin in May 2026.

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Estimated Cost \$ 345,008.78  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

**Proposal for E-Rate Yr. 29 - Network  
Infrastructure  
FCC 470 #260011093**

Flowing Wells School District  
1556 W Prince Rd  
Tucson, AZ 85705

Jacob Arndt  
(520) 696-8810  
Jacob.arndt@fwud.org

January 15, 2026

Proposal\_FLOW6132579  
SPIN: 143004779  
Contract/Funding Year: 2026 / Year 29



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## Cover Letter

2600 West Big Beaver Road  
Suite 150  
Troy, MI 48084

T: 248.957.5600  
us.logicalis.com

January 15, 2026

Jacob Arndt  
Flowing Wells School District  
1556 W Prince Rd  
Tucson, AZ 85705

Dear Jacob Arndt:

On behalf of Logicalis, please find enclosed our proposal for E-Rate Yr. 29 - Network Infrastructure in response to your FCC Form 470 # 260011093.

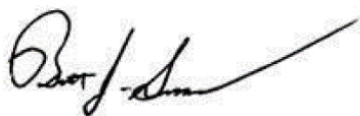
Logicalis is an international multi-skilled solution provider providing digital enablement services to help customers harness digital technology and innovative services to deliver powerful business outcomes. We are the advocates for our customers for some **of the world's leading technology companies** including Cisco, HPE, IBM, NetApp, Microsoft, VMware and ServiceNow.

Our GovEd practice provides specialization in K-12, Higher Education, and Local and State Government. We understand the environment inside the public sector, its unique challenges, opportunities, and initiatives. Logicalis applies the skills of our 6,500 employees in modernizing key digital pillars, data center and cloud services, security and network infrastructure, workspace communications and collaboration, data and information strategies, and IT operation modernization. **We pair your organization's priorities** to technology solutions that align to real business outcomes.

Logicalis has participated in the E-rate program since its inception in 1998. Our employees are experienced in working in compliance with **E-rate's rules and regulations and can keep our customers** and the company in the proper guidelines. Logicalis is the leading E-rate provider in Arizona for Internal Connections and Basic Maintenance. Our team of certified project managers are accustomed to large infrastructure projects that are typical of E-Rate. As a result, we understand that maintaining and updating the technology in educational facilities is a vital component in producing an effective learning and teaching environment. However, maintaining technology is a costly finance and Logicalis is willing to work with the customer and E-rate to produce the best options for everyone.

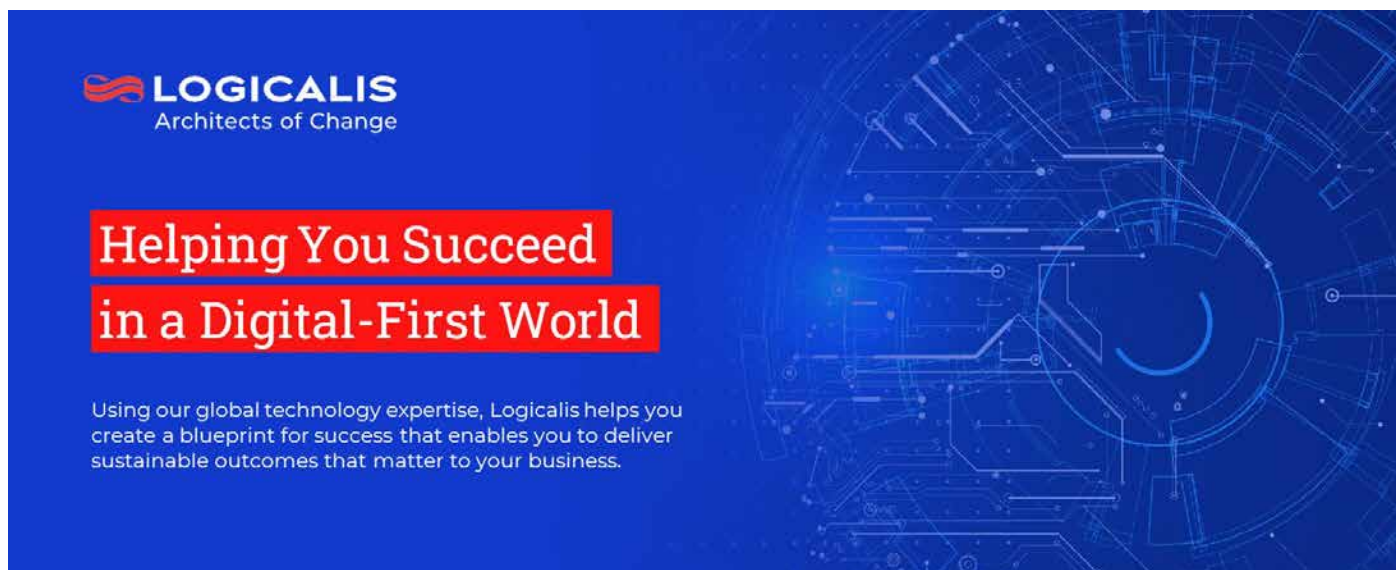
Our proposal encompasses the requirements in your E-Rate with a solution incorporating robust products and professional services. I look forward to speaking with you regarding this proposal. Please feel free to contact me directly with any questions.

Sincerely,



Brent Graves, Account Executive  
8945 S. Harl Avenue, Suite 104, Tempe, AZ 85284  
(480) 346-2304  
Brent.Graves@us.logicalis.com

# Logicalis Overview



**LOGICALIS**  
Architects of Change

**Helping You Succeed  
in a Digital-First World**

Using our global technology expertise, Logicalis helps you create a blueprint for success that enables you to deliver sustainable outcomes that matter to your business.

## Global delivery. Local experience.



## Logicalis Group

- Globally delivered, AI-based managed services
- Deep-rooted, innovation-centered partner relationships
- **10,000+** customers across all industries
- **7,000+** employees in **30** territories around the globe
- **\$1.8** billion revenue, worldwide

## Logicalis U.S.

- Expert-led, locally delivered professional services
- Lifecycle-based, best-of-breed blueprints for success
- **11** offices across the U.S.
- **650** U.S. employees
- **\$700** million revenue, U.S.

## Technology practices



### Practices

- [Data Center](#)
- [Cloud](#)
- [Network](#)
- [Collaboration](#)
- [Security](#)

### Services

- [Consulting Services](#)
- Strategy Development
- Solution Design
- [Implementation Services](#)
- [Managed Services](#)
- [End-User Services](#)
- [Maintenance Services](#)
- [Adoption Services](#)

## Our lifecycle services approach



### Align

Create a blueprint for success that aligns IT, security, and the business.



### Transform

Implement a secure platform for innovation now and into the future.



### Scale

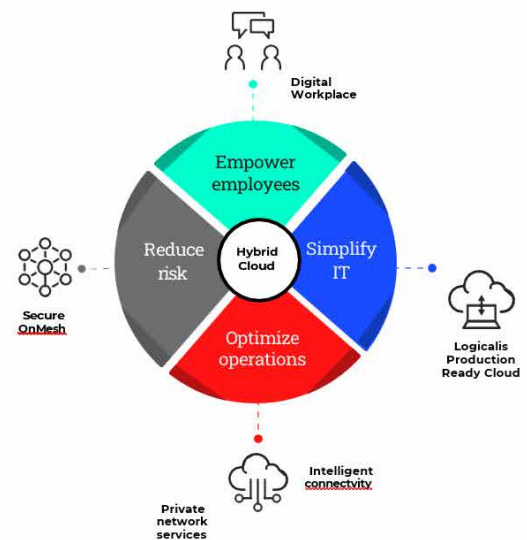
Continually optimize and innovate at scale with managed services.

## Thrive amid change with a digital-first business

As Architects of Change®, Logicalis helps you navigate change with certainty. We take a services-led approach and build agility, scalability, and innovation into the hybrid IT core, unleashing resilient, digital-first businesses that can thrive in an ever-evolving world.

### Why We're Different

- One-stop, globally delivered managed services
- Expertise-driven, locally delivered customer experiences
- Deep-rooted, innovation-centered partner relationships
- Lifecycle-based, best-of-breed blueprints for success
- Efficient, business-changing as-a-service solutions



### What Our Customers Say



Since we implemented this new structure, our radiologists have reported a 20 percent increase in productivity, which has a direct impact on the quality of patient care.

**Paul Smith, CIO**  
Desert Radiology

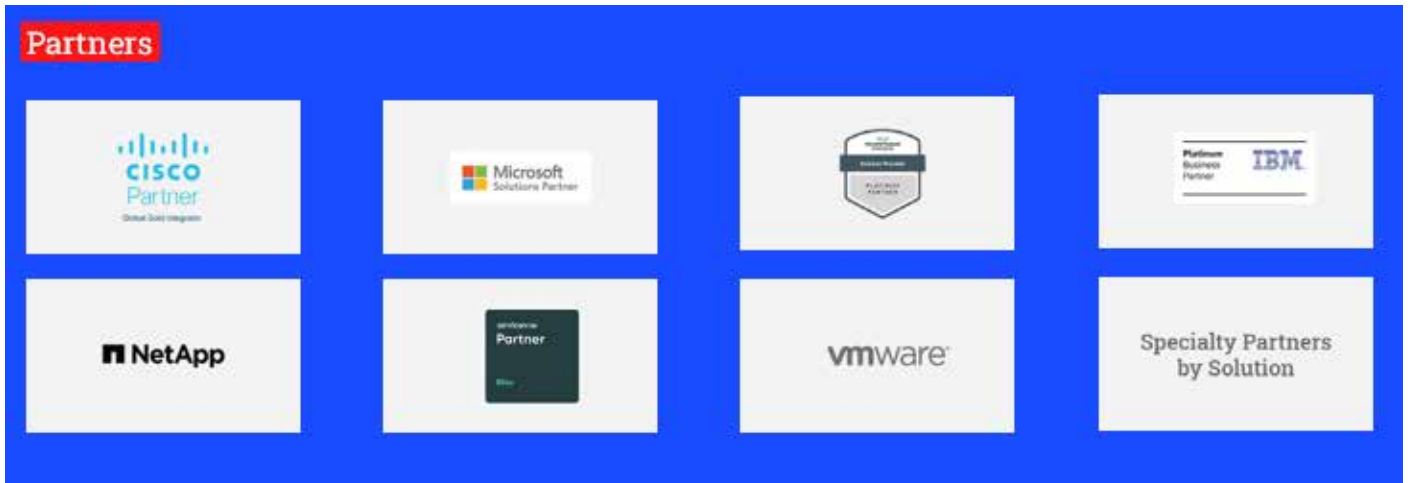


We've particularly valued Logicalis' expertise in higher education...as they helped guide us through from start to finish.

**Jim Yukech, CIO**  
Youngstown State University

[Read more customer stories](#)





[Read more on Logicalis partnerships](#)

**Awards**

**Over a Decade of Excellence:** Logicalis  
Recognized on CRN's 2025 MSP 500  
List for 12 Consecutive Years.

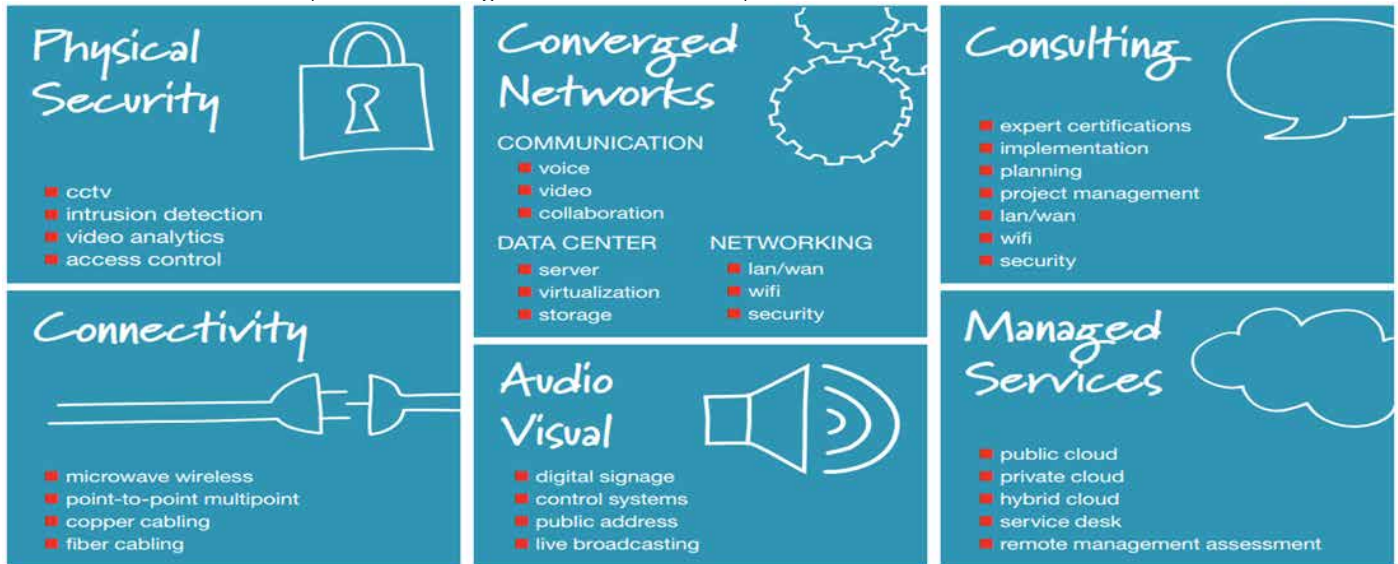


[View full list](#)



## Our Solutions & Services

Logicalis offers a range of extensible services, from helping you define and design a cloud strategy to assisting with server and storage selection for your current environment. Below is an overview of our focus areas. All of our focus solutions provide a full range of assessments and health checks, perfect for those who need help determining what the next steps are.



### Service Level Process

#### CRITICAL PRIORITY (Priority 1)

**During support hours, an existing network is down or there is a critical impact to the end user's business operation.** Network Hardware Service Provider, Logicalis and end user will commit full-time resources to the situation.

- 1 Hour: Service Coordinator
- 4 Hours: Service Manager
- 24 Hours: Director of Operations

#### HIGH PRIORITY (Priority 2)

**Operation of an existing network that is severely degraded, or significant aspects of the end user's business operation are being negatively impacted by unacceptable network performance.** The Network Hardware Service Provider, Logicalis and end user will commit full-time resources during standard business hours to address the situation.

- 4 Hours: Service Coordinator
- 24 Hours: Service Manager
- 48 Hours: Director of Operations

#### NORMAL PRIORITY (Priority 3)

Operational performance of the network is impaired while most business operations remain functional. The Network Hardware Service Provider, Logicalis and end user are willing to commit resources during standard business hours to restore service to satisfactory levels.

- 72 Hours: Service Coordinator
- 96 Hours: Service Manager

### MyMaintenance

**Logicalis' MyMaintenance puts all of our customer's IT asset information into a single, conveniently accessible repository.** Our streamlined approach to asset and contract maintenance ensures that the assets are properly supported throughout their lifecycle, and at the same time, MyMaintenance has been proven to significantly reduce healthcare IT costs.

**Maintenance contracts on our customer's technology are supposed to give our customers peace of mind.** Managing service contracts, however, can be an administrative nightmare for an IT department. We have the people, the skills, and the systems to manage our customer's service contracts, so the

customer can stay focused on managing their technology.

We can provide you with a wide range of cost-saving services, including 24/7 access to critical asset information, a single repository for tracking hardware and service assets, service contract audit assistance, a proactive notification system, and more.

Big Benefits with Contract Maintenance by Logicalis:

- Saves money. We evaluate and optimize service coverage to fit exact needs.
- Saves time. We coordinate all renewals and provide regular updates on service-level status.
- **Cuts your risk. We help align service coverage, so it is appropriate to our customer's needs.**
- Eliminates complexity. We are the single point of contact for all moves, additions and changes

Our flexible solution also provides unlimited customizable data fields that allow customers to track fields unique to their environment.

## Public Sector Background

For over 25 years, Logicalis has been a leader in public sector sales and solutions. Our experienced **government and education specialists know the issues you're facing, understand how your procurement process works, and can help guide you to the IT solution that best fits your needs and budget.**

Through our GovEd practice, we offer technology evaluations, advice, solution sales and implementation as well as the professional services that tie it all together. In short, through the strategic use of technology, we help you deliver better services.

### Public Sector Customers

A few of our public sector customers include the following. Case studies detailing the services provided to these customers are available at <http://www.us.logicalis.com/>.

- Central Catholic High School, Ohio
- Columbia County, Georgia
- Community College of Allegheny County, Pennsylvania
- Paradise Valley Unified School District, Arizona
- Sinclair Community College, Ohio
- Stark County Board of Developmental Disabilities, Ohio
- Trevecca Nazarene University, Tennessee
- Youngstown State University, Ohio

### What our Customers Say

**"Logicalis has not only provided an immediate solution to the wireless access challenges we were facing, but we have formed a long-term relationship that supports our educational mission."** - *Chris Hamady, Director of Technology, Central Catholic High School*

**"Logicalis exceeded my expectations throughout the whole range of the project from pre-sales to post-sales. It was a great relationship. We will definitely use Logicalis in anything we do going forward."** - *Marcy Avelar, Communication Support Manager, Columbia County GA*

**"Our students and teachers will enjoy an improved educational experience."** - *Jeff Billings, Paradise Valley Unified School District*

**"Logicalis has the skills and experience with technologies that we have not used before. They are a good partner."** - *Scott McCollum, Sinclair Community College*

**"We stay in touch quite regularly with our sales team at Logicalis. The SLED reps that they have are second to none. They come from engineering backgrounds which is a definite bonus for us because they understand how these products work – they're not just selling licenses and pieces, they're selling solutions."** - *Brandon Haney, IT Manager, Stark County Board of Developmental Disabilities*

**"They've always been very helpful in helping us find the right vendors, make recommendations, and help us understand the technical side of things."** - *Dr. John Eberle, Chief Information Officer, Trevecca Nazarene University*

**"This started as simply a dream and a grant. Now, we have not only expanded the university's reach through this program, but more importantly, we can offer education 365 days a year, 24 hours a day. We've particularly valued Logicalis' expertise in higher education, especially when it comes to identifying use cases and its strong partner relationships, as they helped guide us through from start-to-finish."** - *Jim Yukech, Youngstown State University*

**"Logicalis has been invaluable in supporting our Classroom of the Future initiative. These technically advanced teaching spaces eliminate physical walls and allow the educational experience to occur anywhere and at any time."** - *Jim Tressel, Youngstown State University*

### Certifications and Contracts

CISCO SYSTEMS



- CCIE (Internetworking Expert)
- CCNA (Network, Wireless, Security Associate)
- CCNP (Routing, Switching, Collaboration Professional)
- CCDA (Design Associate)
- CCDP (Design Professional)
- CCVP (Voice Professional)
- CSE (Sales Expert)

#### VEEAM

- Veeam Certified Engineer (VMCE)
- Veeam Certified Professional (VMCP)

#### HP/ARUBA

- HP Master Accredited Solutions Expert (MASE)

#### SECURITY

- Panasonic iPro Certification
- Milestone Certified Design Engineer
- Milestone Certified Integration Technician
- Pivot3 Certified Presales Tech Professional
- Genetec Security Center Synergis Technical Certification
- Security Center Omnicast Technical Certification

#### AUDIO VISUAL

- Bogen Mass Notification and Emergency Communications Systems Training
- Bogen Quantum Multicom IP Technical Training
- Bogen Multicom 2000 Technical Training
- Dante certification level 2 This one is new
- Extron Certified Control Associate
- Extron Certified Control Professional
- Extron Configurable Control Systems Training
- Extron XTP Systems Training
- Extron AV Associate
- Extron School of Emerging Technologies
- Extron AV Systems Designer
- Chief Certified Partner
- Configuration of Crestron Systems Training
- AMX ACE Certified Installer
- AMX ACE Certified Designer
- InfoComm Certified Technology Specialist
- Teradon Video & OVC Certification

#### WI RELESS

- Ceragon FibeAir Technical Training Certification
- Redline Certified Support Professional
- **Certified in ComTrain's Advanced Tower Climbing Safety and Rescue**

#### CABLING

- Commscope Installer Certification
- Bicsi RCDD Certification

#### STATE CONTRACTS

- CTR0075316 (Audio and Video Commercial Grade Equipment and Service)

#### MOHAVE CONTRACTS

- 21G-LOGIC2-0724 (Telephone Systems)
- 22I-LOGIC-1116 (Facility Electronic Systems)

- 23K-ELOG-0308 (E-Rate Internal Connections)

#### 1GPA CONTRACTS

- 21-07P-13 (Fire, Security and Communication)
- 22-02PV-12 (Technology and Audio-Visual Solutions)
- 25-07P-20 (Safety and Security)
- 25-09PV-02 (Internal Connections)

#### NASPO CONTRACT

- NASPO ValuePoint #CTR068886 (HPE)

#### SPI N NUMBER

- 143004779

#### LICENSES

- CR67 ROC278234 (Low Voltage Communication Systems)
- 07-595843-B (Arizona State Tax License)

### Logicalis Tempe, Arizona Configuration Center

*Secure, Scalable, and Strategically Located*

8945 S. Harl Ave., Suite 104

Tempe, AZ 85284

#### Overview

Logicalis operates a dedicated 12,500 sq. ft. IT Delivery Center in Tempe, AZ, purpose-built to support client infrastructure projects with efficiency, security, and scalability. Centrally located in AZ, our center is ideally positioned to serve regional and national clients.

#### Facility Composition

- Total Space: 12,500 sq. ft.
- Engineering Offices: with direct console connections to the configuration lab
- Configuration Center: 1,500 sq. ft. of purpose-built space
- Conference Area: Video-enabled meeting room for up to 15 guests
- Onsite staff: Logicalis PMO, Network Engineering, Unified Communications, and Field Services.

#### Configuration Center Features

Our Configuration Center is a secure, self-contained lab that supports both remote and onsite equipment staging and validation.

#### Core Capabilities

- Dedicated Lab Network
  - Completely segmented from Logicalis Corporate Network
- Customer/Engineer VPN Access via Meraki Firewall
  - Access granted per project and removed post-completion
  - 8-port console server accessible via VPN for customer validation and support
- Flexible Power & Equipment Support
  - 220V and 110V power to accommodate devices from small switches to large chassis/server configurations
  - 3 full racks with shelving for concurrent multi-customer configurations
- Work Benches & Physical Assembly Space
  - Labeling, tagging, and integration capabilities onsite

#### Equipment Lifecycle Management

Every piece of equipment received at our center is carefully processed through the following workflow:

- Receiving & Inspection
- Inventory & Serial Tracking
  - Large assets (e.g., switches/servers/firewalls) are scanned and logged
  - Smaller assets (e.g., phones and PDUs) are logged
- Project Tagging
  - Project Name & Number
  - Customer Name & Contact
  - Assigned Logicalis PM
- Storage
  - Storage space for up to 20 dedicated project pallets without interrupting staging operations
- Configuration & Testing (As required)
- Shipping & Delivery
  - Equipment is shipped in factory packaging via FedEx or a customer-designated carrier
  - Regional installs are delivered by Logicalis Truck
  - All shipments include transmittal documentation with tracking

### Security and Access Control

Logicalis prioritizes the protection of client equipment and data through layered physical and digital security:

- Access Control
  - 3 Badge Readers: Front Door, Rear Door, and Office-to-Lab Entry
  - Rear door and lab access restricted to Logicalis Engineers and Technicians
  - All other Logicalis personnel use front entry only
- Surveillance
  - Cloud-Connected Cameras: Full view of Configuration Center
- 24/7 Alarm Monitoring
  - Integrated alert system with direct dispatch and mobile alerts to local staff
- Staffed Business Hours
  - Onsite personnel Monday–Friday for shipping, receiving, and remote hands support

### Remote Support Capabilities

Even if you're miles away, Logicalis offers direct remote engagement with our configuration center:

- Real-time validation and collaboration via VPN and console server
- Remote staging, power-up, and testing support by Logicalis staff
- Engineers can securely access customer equipment for diagnostics or staging work

### Why Logicalis?

With a secure, purpose-built space and a highly specialized team, Logicalis delivers IT configuration and logistics services that are precise, scalable, and aligned with your timelines. Whether you're deploying a single rack or an enterprise-wide refresh, our Tempe, Arizona center is your trusted staging partner.

### Contact Us

To learn more or schedule a tour, contact your Logicalis Account Executive.

## Proposed Solution

# E-Rate Yr. 29 - Network Infrastructure Quotation # 2026-227074v1

**Prepared By Logicalis for:**  
Flowing Wells School District

*To the attention of :  
Jake Arndt  
Flowing Wells School District  
1556 W Prince Rd  
Tucson, AZ 85705-3024  
Tel: (520) 696-8810  
Email: [jacob.arndt@fwusd.org](mailto:jacob.arndt@fwusd.org)*

January 14, 2026

## Pricing Summary

The following is a price summary of Logicalis' proposed solution.

Price Summary	Amount
Hardware	\$252,897.31
Software	\$21,104.51
Hardware Maintenance	\$0.00
Professional Services	\$67,332.00
Additional Charges	\$3,674.96
<b>Grand Total</b>	<b>\$366,690.38</b>



Logicalis offers a range of services, from helping you define and design a cloud strategy to assisting with server and storage selection for your current environment. We provide a variety of assessments and health checks, perfect for those who need help determining what the next steps are. Find out more at [www.us.logicalis.com](http://www.us.logicalis.com)

**E-Rate Yr. 29 - Network Infrastructure**  
**Quotation # 2026-227074v1**

<b>Customer Name &amp; Address</b>	<b>Logicalis Account Executive</b>
Jake Arndt Flowing Wells School District 1556 W Prince Rd Tucson, AZ 85705-3024 (520) 696-8810 jacob.arndt@fwusd.org	Brent Graves Logicalis 8945 S. Harl Ave. Suite 102 Tempe, AZ 85284 +1 4803462304 brent.graves@us.logicalis.com
<b>Bill To Address</b>	<b>Ship to Address</b>
Flowing Wells School District 1556 W Prince Rd Tucson, AZ 85705-3024 ATTN: Accounts Payable	Flowing Wells School District 1556 W Prince Rd Tucson, AZ 85705-3024 ATTN: Jake Arndt (520) 696-8810 jacob.arndt@fwusd.org

This Quotation adheres to the pricing requirements of the 1GPA Contract #25-09PV-05 contract.  
 SPIN: 143004779, Funding Year: 2026 / Year 29

<b>Network Switches</b>						
<b>Item</b>	<b>Qty</b>	<b>Manufacturer</b>	<b>Part Number</b>	<b>Description</b>	<b>Unit Price</b>	<b>Extended Price</b>
<b>Products</b>						
1	34	CISCO NETWORK-E-RATE	C9200-24P-EDU	Catalyst 9200 24-port PoE+ only, 4x1G uplinks, K12	\$1,498.12	\$50,936.08
2	34	CISCO-EDU-CISCOBASE	CON-SW-C924PEDU	SNTC-NO RMA Catalyst 9200 24-port PoE+ only, 4x1G up	\$0.00	\$0.00
3	34	CISCO NETWORK-E-RATE	C9200-DNA-E-24	C9200 Cisco DNA Essentials, 24-Port Term Licenses	\$0.00	\$0.00
4	34	CISCO NETWORK-E-RATE	C9200-DNA-E-24-3Y	C9200 Cisco DNA Essentials, 24-Port, 3 Year Term License	\$252.56	\$8,587.04
5	34	CISCO NETWORK-E-RATE	PWR-C5-BLANK	Config 5 Power Supply Blank	\$0.00	\$0.00
6	34	CISCO NETWORK-E-RATE	C9200-NW-E-24	C9200 Network Essentials, 24-port license	\$0.00	\$0.00
7	34	CISCO NETWORK-E-RATE	CAB-TA-NA	North America AC Type A Power Cable	\$0.00	\$0.00

Network Switches						
Item	Qty	Manufacturer	Part Number	Description	Unit Price	Extended Price
8	34	CISCO NETWORK-E-RATE	C9200-NM-4X	Catalyst 9200 4 x 10G Network Module	\$875.81	\$29,777.54
9	34	CISCO NETWORK-E-RATE	C9K-ACC-RBFT	RUBBER FEET FOR TABLE TOP SETUP 9200 and 93xx	\$0.00	\$0.00
10	34	CISCO NETWORK-E-RATE	C9K-ACC-SCR-4	12-24 and 10-32 SCREWS FOR RACK INSTALLATION, QTY 4	\$0.00	\$0.00
11	34	CISCO NETWORK-E-RATE	CAB-GUIDE-1RU	1RU CABLE MANAGEMENT GUIDES 9200 and 9300	\$0.00	\$0.00
12	34	CISCO NETWORK-E-RATE	NETWORK-PNP-LIC	Network Plug-n-Play Connect for zero-touch device deployment	\$0.00	\$0.00
13	34	CISCO NETWORK-E-RATE	C9200-STACK-KIT	Cisco Catalyst 9200 Stack Module	\$580.72	\$19,744.48
14	34	CISCO NETWORK-E-RATE	STACK-T4-50CM	50CM Type 4 Stacking Cable	\$0.00	\$0.00
15	68	CISCO NETWORK-E-RATE	C9200-STACK	Catalyst 9200 Stack Module	\$0.00	\$0.00
16	27	CISCO NETWORK-E-RATE	C9200-48P-EDU	Catalyst 9200 48-port PoE+ only, K12	\$3,147.18	\$84,973.86
17	27	CISCO-EDU-CISCOBASE	CON-SW-C9248PED	SNTC-NO RMA Catalyst 9200 48-port PoE+ only, K12	\$0.00	\$0.00
18	27	CISCO NETWORK-E-RATE	C9200-DNA-E-48	C9200 Cisco DNA Essentials, 48-Port Term Licenses	\$0.00	\$0.00
19	27	CISCO NETWORK-E-RATE	C9200-DNA-E-48-3Y	C9200 Cisco DNA Essentials, 48-port - 3 Year Term License	\$463.61	\$12,517.47
20	27	CISCO NETWORK-E-RATE	PWR-C5-BLANK	Config 5 Power Supply Blank	\$0.00	\$0.00
21	27	CISCO NETWORK-E-RATE	C9200-NW-E-48	C9200 Network Essentials, 48-port license	\$0.00	\$0.00
22	27	CISCO NETWORK-E-RATE	CAB-TA-NA	North America AC Type A Power Cable	\$0.00	\$0.00

Network Switches						
Item	Qty	Manufacturer	Part Number	Description	Unit Price	Extended Price
23	27	CISCO NETWORK-E-RATE	C9200-NM-4X	Catalyst 9200 4 x 10G Network Module	\$875.81	\$23,646.87
24	27	CISCO NETWORK-E-RATE	C9K-ACC-RBFT	RUBBER FEET FOR TABLE TOP SETUP 9200 and 93xx	\$0.00	\$0.00
25	27	CISCO NETWORK-E-RATE	C9K-ACC-SCR-4	12-24 and 10-32 SCREWS FOR RACK INSTALLATION, QTY 4	\$0.00	\$0.00
26	27	CISCO NETWORK-E-RATE	CAB-GUIDE-1RU	1RU CABLE MANAGEMENT GUIDES 9200 and 9300	\$0.00	\$0.00
27	27	CISCO NETWORK-E-RATE	NETWORK-PNP-LIC	Network Plug-n-Play Connect for zero-touch device deployment	\$0.00	\$0.00
28	27	CISCO NETWORK-E-RATE	C9200-STACK-KIT	Cisco Catalyst 9200 Stack Module	\$580.72	\$15,679.44
29	27	CISCO NETWORK-E-RATE	STACK-T4-50CM	50CM Type 4 Stacking Cable	\$0.00	\$0.00
30	54	CISCO NETWORK-E-RATE	C9200-STACK	Catalyst 9200 Stack Module	\$0.00	\$0.00
31	70	CISCO NETWORK-E-RATE	SFP-10G-SR-S=	10GBASE-SR SFP Module, Enterprise-Class	\$311.59	\$21,811.30
<i>Products Subtotal</i>						\$267,674.08
<i>Network Switches Subtotal</i>						\$267,674.08
<i>Network Switches Tax</i>						\$21,681.60
<i>Network Switches Total</i>						\$289,355.68

Wireless Bridges						
Item	Qty	Manufacturer	Part Number	Description	Unit Price	Extended Price
<b>Products</b>						
32	3	UBIQUITI	UBB-XG-US	BUILDING-TO-BUILDING BRIDGE XG 60GHZ WRLS BRDG W/ A 10GBPSSFP+INTF	\$1,199.00	\$3,597.00
33	6	UBIQUITI	UACC-AOC-SFP10-30M	LONG-RANGE SFP+ DIRECT ATTACH CBL W/ A 10GBPS MAX THROUGHPUT RATE	\$65.00	\$390.00

<b>Wireless Bridges</b>						
Item	Qty	Manufacturer	Part Number	Description	Unit Price	Extended Price
34	2	COMMSCOPE	884019904/10	Cat 6 Osp Cable	\$420.37	\$840.74
35	3	HD	MISCHDWE	Misc. Hardware Kit (ty-raps, mounting hardware)	\$500.00	\$1,500.00
<i>Products Subtotal</i>						\$6,327.74
<i>Wireless Bridges Total</i>						\$6,327.74

<b>Professional Services</b>						
Item	Qty	Manufacturer	Part Number	Description	Unit Price	Extended Price
<b>Logicalis Professional Services - Fixed Fee</b>						
36	1	Labor	PS	Project Completion	\$67,332.00	\$67,332.00
<i>Logicalis Professional Services Fixed Fee Subtotal</i>						\$67,332.00
<i>Professional Services Total</i>						\$67,332.00

<b>Grand Total</b>	
Products and Services Subtotal:	\$341,333.82
Travel Expenses:	\$3,674.96
Sales Tax:	\$21,681.60
<b>Grand Total:</b>	<b>\$366,690.38</b>

## Solution Summary

Flowing Wells Unified School District is undertaking a network infrastructure modernization project to improve reliability, performance, scalability, and long-term supportability of its switching and wireless backbone infrastructure. This project will include the following products and Logicalis professional services:

- Replace sixty-one (61) existing Cisco Catalyst 2960 switches with thirty-four (34) new Cisco Catalyst C9200-24P switches and twenty-seven (27) new Cisco Catalyst C9200-48P switches.
- Install three (3) new Ubiquiti wireless bridges at Flowing Wells High School, Hendricks Elementary School, and Centennial Elementary School.

All work will be executed using a structured, phased methodology consisting of discovery and assessment, detailed implementation planning, offsite staging and configuration, controlled implementation, comprehensive validation and testing, coordinated cutover, and post-cutover Day 1 support. This methodology is specifically designed to minimize operational risk, avoid unplanned outages, and ensure that critical instructional and administrative systems remain available throughout the project.

The project will be coordinated closely with District IT staff and scheduled around instructional calendars, testing windows, and operational constraints. Changes will be implemented during approved maintenance windows using pre-approved cutover plans. At the conclusion of the project, the District will receive complete as-built documentation, configuration backups, and updated network diagrams to ensure a smooth transition to ongoing operations.

## Professional Services Statement of Work

### Professional Services Communication & Network Services - Route / Switch Tasks and Activities

- 1 Plan
  - 1.1 Discovery and Assessment
    - 1.1.1 Collect and analyze the configurations from the sixty-one (61) Cisco Catalyst 2960 switches to be replaced
    - 1.1.2 Review Layer 2 services including VLAN design, spanning-tree topology, access and trunk port configurations, and link aggregation
    - 1.1.3 Review Layer 3 services including SVIs, static and dynamic routing, multicast routing, DHCP, DNS, and NTP
    - 1.1.4 Confirm site readiness, approved maintenance windows, and identify any school-specific constraints
  - 1.2 Implementation Planning
    - 1.2.1 Create a high-level timeline for installation of the new switches
    - 1.2.2 Develop the informal implementation plan for deployment
    - 1.2.3 Conduct a review meeting with the District to discuss the informal implementation plan
- 2 Implement
  - 2.1 Device Staging
    - 2.1.1 Perform hardware burn-in testing and power-on validation to verify component integrity
    - 2.1.2 Update switch firmware to approved versions in accordance with Cisco Catalyst best practices
    - 2.1.3 Apply baseline configurations, including system and management parameters, access control, security hardening, logging, etc.

- 2.1.4 Contact the vendor for replacement if the equipment is damaged or faulty
- 2.1.5 Label equipment as necessary with durable labels to identify E-Rate year and E-Rate FRN
- 2.2 Install Switches
  - 2.2.1 Backup the current configurations and remove sixty-one (61) existing Cisco Catalyst 2960 switches from the racks
  - 2.2.2 Rackmount twenty-seven (27) new Cisco C9200-48P 48-port switches and connect to the network
  - 2.2.3 Rackmount thirty-four (34) new Cisco C9200-24P 24-port switches and connect to the network
  - 2.2.4 Complete final configuration of switch ports, VLANs, trunks, IP addressing and other network parameters as required
- 3 Validate
  - 3.1 Testing
    - 3.1.1 Execute comprehensive hardware validation, including power supply, fan status, interface integrity, and system health checks
    - 3.1.2 Verify switch online status, licensing, and connectivity to the Cisco Smart Software Account
    - 3.1.3 Test uplink interfaces, verify link speeds and optical transceiver operation
    - 3.1.4 Validate Layer 2 functionality including VLAN tagging, trunk configurations, native VLAN assignments, and access port behavior
    - 3.1.5 Validate Layer 3 functionality, including SVIs, default gateway operation, inter-VLAN routing, and routing adjacencies where applicable
    - 3.1.6 Monitor event logs and performance metrics to identify and remediate anomalies prior to cutover
  - 3.2 Cutover
    - 3.2.1 Coordinate cutover activities with stakeholders in accordance with approved maintenance windows
    - 3.2.2 Transition uplinks and downstream connections from the existing switches in accordance with the implementation plan
    - 3.2.3 Verify functionality of dependent systems, including wireless access points, VoIP/intercom systems, security cameras, and instructional platforms
- 4 Support
  - 4.1 Day One Support
    - 4.1.1 Provide eight (8) hours of first business day support to ensure network reliability and performance
    - 4.1.2 Actively monitor event logs for switch status, alerts, and performance metrics across all deployed sites
    - 4.1.3 Troubleshoot and remediate issues related to connectivity and performance
  - 4.2 Documentation
    - 4.2.1 Provide as-built documentation (inventory sheet, device configurations, network diagrams)

## Communication & Network Services - Physical Security Tasks and Activities

- 1 Implement
  - 1.1 Flowing Wells High School Wireless Bridge
    - 1.1.1 Logicalis will cable and install a new Ubiquiti radio on the gym at the high school using the existing mount
    - 1.1.2 Logicalis will cable and install a new Ubiquiti radio on the portable building
    - 1.1.3 Logicalis will path align the new link between the gym and the portable building.
  - 1.2 Hendricks Elementary Wireless Bridge

- 1.2.1 Logicalis will cable and install a new Ubiquiti radio on the main building using the existing mount
- 1.2.2 Logicalis will cable and install a new Ubiquiti radio on the after school building using the existing mount
- 1.2.3 Logicalis will path align the new link between the main building and the after school building
- 1.3 Centennial Elementary Wireless Bridge
  - 1.3.1 Logicalis will cable and install a new Ubiquiti radio on the main building using the existing mount
  - 1.3.2 Logicalis will cable and install a new Ubiquiti radio on the after school building using the existing mount
  - 1.3.3 Logicalis will path align the new link between the main building and the after school building
- 1.4 Documentation
  - 1.4.1 Logicalis will provide radio screenshots on how the radios are configured
  - 1.4.2 Logicalis will supply an equipment inventory on the installed radios

## Deliverables

- Informal implementation plan
- As-built documentation
- Radio screenshots
- Equipment inventory

## Project Management

The assigned Logicalis Project Manager will be responsible for providing the following Project Management Services:

### Project Management (L2)

#### Planning

- Project kick-off call
- Introduce project team and define roles & responsibilities.
- Resource scheduling
- Creation of Work Breakdown Structure (WBS) and Schedule
- Project Communication Plan

#### Execution

- Tracking of Products relating to this SOW ordered through Logicalis, if applicable
- Project tasks and schedule management
- Project status meetings up to 5 hours\*
- Project status reports, consisting of:
  - 1. Overall project health & status indicators
  - 2. Percentage complete
  - 3. Project Phase
  - 4. High level accomplishments
  - 5. Review status of project activities
  - 6. Project issues & Risk Management Registers
- Resource schedule management
- Point of contact for project escalations, coordination, and communications

#### Monitoring & Controlling

- Project Deliverables management
- Scope of Services and Project Schedule management
- Document Project Change Requests (PCRs), if applicable
- Labor hours consumption and expenses for T&M engagements
- Project WBS & milestone management
- Ensure customer satisfaction

#### Closing

- Project closure and Acceptance processing

\*If the Project is priced as a Fixed Price, the Price includes up to two (2) cumulative resource hours dedicated for status meetings. Any additional time spent on status meetings in excess of these two (2) hours are considered out of scope. Such additional meetings require a mutually agreed upon PCR. If the Project is priced on a Time and Material basis, then Customer will be billed according to the rates set forth herein.

## Professional Services Assumptions / Customer Responsibilities

- The District will provide secure remote network access for Logicalis engineers.
- The District will provide all copper patch cables, fiber patch cables and transceivers not specifically included in this proposal.
- The District will be responsible for all electrical work required to supply the appropriate input power to the new equipment.
- The District will be responsible for backing up all equipment configurations prior to new equipment installation.
- The District will ensure that rack space is available for all new equipment. Additional rack equipment is not included in this proposal.
- The District will be responsible for the collection, removal, and disposal of all decommissioned network equipment.
- Network redesign services are outside the scope of this project unless formally added through a mutually approved project change request.
- The District will be responsible for any disaster recovery testing, data restoration or data recovery operations that may be necessary before and/or after the installation has been completed.
- Logicalis assumes that a lift is not required for this project.
- Logicalis assumes the existing radios mounts will be utilized at all locations.
- Logicalis has informed the District that the Ubiquiti radios operate in the unlicensed frequency spectrum and are subject to interference and bandwidth availability.

### Contiguous Delivery

Logicalis has selected, designed, and quoted the Services to be performed and (as applicable) Deliverables to be provided under this SOW with an understanding that they will be delivered on a contiguous schedule in accordance with the timeline set forth herein. Adherence to this contiguous timeline enables Logicalis to deliver maximal value to Customer in the most timely and efficient manner. Customer acknowledges and agrees that a Project Change Request, setting forth any applicable adjustments to the project timeline and pricing, including but not limited to hourly, recurring, and flat fee pricing (depending on the impact on Logicalis' efficiencies and resource allocations), will need to be made and executed in any of the three (3) following events:

1. Customer requests a change of the SOW timeline or scheduling of Services for convenience; or
2. Customer is the precipitating reason, either by its own action or inaction or that of its contractors, agents, employees, or (as applicable) users of Services performed under this SOW, cause a delay in the performance of Services by Logicalis; or
3. Customer requests a project hold (i.e., a pause in Logicalis' performance of Services).

## Terms and Conditions

### Terms Applicable to All Sales

1. In the event Customer chooses to lease the Products and/or Services from a third party leasing company, Customer remains liable for payment to Logicalis for all Products and/or Services purchased until Logicalis receives payment from such leasing company.
2. All items not specifically included in this document are out of scope.
3. Prices are valid for 30 days from date of the document unless otherwise stated.
4. The information in this document is considered proprietary and confidential to Logicalis. By acceptance of this Quotation, Customer agrees to maintain this confidentiality and use such information for internal purposes only.

### Terms Applicable for Product Sales

1. To the extent applicable, the terms of the 1GPA Contract #25-09PV-05 are incorporated herein by reference. For all other terms not addressed in the previously stated contract, Logicalis Terms of Sale, found on our website at [www.us.logicalis.com/tcsales](http://www.us.logicalis.com/tcsales) apply and are incorporated herein by reference.
2. Any variation in quantity or requested delivery may result in price changes.
3. Prices are subject to change without notice in the event the Product's manufacturer/distributor changes the price to Logicalis.
4. Shipping and taxes are added at time of invoice. Shipping charges are subject to handling fees for specifying carriers and same day shipments.
5. Logicalis collaborates with the OEM/distributor to schedule delivery to Customer's loading dock; inside delivery is available upon request and may increase the cost of delivery.
6. For Cisco Products being resold by Logicalis pursuant to this Quotation, Customer hereby agrees to be bound by the applicable Cisco General Terms (including applicable Offer Descriptions), Buying Programs, Supplemental Terms, and other terms and conditions terms governing the access and use of such Products, which are located at the following link(s) as applicable ("Cisco Terms"): (a) [www.cisco.com/c/en/us/about/legal/cloud-and-software/cloud-terms.html](http://www.cisco.com/c/en/us/about/legal/cloud-and-software/cloud-terms.html) for all Product offerings stated therein; and (b) for Products that are packaged Cisco services, [https://www.cisco.com/c/dam/en\\_us/about/doing\\_business/legal/service\\_descriptions/docs/Services-Guide.pdf](https://www.cisco.com/c/dam/en_us/about/doing_business/legal/service_descriptions/docs/Services-Guide.pdf). The Cisco Terms are incorporated herein by reference. For any Cisco Products purchased on a subscription basis, the subscription shall automatically renew for subsequent terms equal in duration to the initial term at Logicalis' then-current prevailing rates in effect at the time of renewal unless Customer, no less than forty-five (45) days prior to the end of the then-current subscription term, either: (a) issues a new purchase order to Logicalis; (b) accepts a Logicalis Quotation for renewal of such Products; or (c) provides written notice of non-renewal to Logicalis.

### Terms Applicable for Professional Services Sales

1. To the extent applicable, the terms of the 1GPA Contract #25-09PV-05 are incorporated herein by reference. For all other terms not addressed in the previously stated contract, Logicalis Terms of Sale, found on our website at [www.us.logicalis.com/tcsales](http://www.us.logicalis.com/tcsales) apply and are incorporated herein by reference.
2. General customer responsibilities, project assumptions, change management processes, and other terms applicable to the delivery and receipt of services (as applicable to this Quotation), found at [us.logicalis.com/gcr](http://us.logicalis.com/gcr), are incorporated herein by reference.
3. Travel expenses will be billed directly to Customer at the fixed fee stated in Grand Total pricing table above.

## Quotation Acceptance

By signing below, the undersigned accepts this offer and confirms that he/she is authorized to purchase these items on behalf of Customer. This offer may be accepted by purchase order or other acknowledgement of acceptance, including, without limitation, by signing this document. Any reference to a Customer's Purchase Order or P.O. number does not indicate Logicalis' acceptance of terms and conditions referenced on/attached to any such P.O.

Accepted By:  
**Flowing Wells School District**

Accepted By:  
**Logicalis, Inc.**

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Signature

---

Signature

---

Printed Name

---

Printed Name

---

Title

---

Title

---

Date

---

Date

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# Appendices

## Terms & Conditions

To the extent applicable, the terms of the 1GPA Contract #25-09PV-05 are incorporated herein by reference. For all other terms not addressed in the previously stated contract, Logicalis Terms of Sale, found on our website at [www.us.logicalis.com/tcsales](http://www.us.logicalis.com/tcsales) apply and are incorporated herein by reference.

**E-Rate Award Letter**

Jacob Arndt  
Flowing Wells School District  
1556 W Prince Rd  
Tucson, AZ 85705  
P: (520) 696-8810  
E: Jacob.arndt@fwud.org

REGARDING: E-Rate Bid for 2026 / Year 29 470# 260011093

Dear Jacob Arndt,


This letter confirms the award of the E-Rate bid E-Rate Yr. 29 - Network Infrastructure as specified in the attached quotations and specifications. This is for next fiscal year, July 1, 2026 to June 30, 2027 or as early as April 1, 2026 if the District chooses to proceed early in accordance with the new E-Rate/USAC schedules. The project/contract is based on the following conditions:

- Award of associated E-Rate funding.
- Issuance of valid district Purchase Order for Districts share based on final SLD decision as well as any ineligible portion of the project in accordance with either SPI or BEAR process if proceeding before funding approvals.
- This contract shall not expire prior to September 30, 2027 unless written notification is received by either party. Extension of the contract date is acceptable but cannot exceed 60 months and must be agreed to by both parties.
- To the extent applicable, the terms of the State or Cooperative contract if specified in the attached quotations and specifications are incorporated herein by reference. For all other terms not addressed in the applicable State or Cooperative contract, Logicalis Terms of Sale, found on our website at [us.logicalis.com/tcsales](http://us.logicalis.com/tcsales) apply and are incorporated herein by reference.

If E-Rate funding is not approved, financing terms can be provided to Flowing Wells School District as an alternative funding mechanism should the District want to continue with the project as defined.

We look forward to working with you on this project.

Sincerely,



Brent Graves, Account Executive  
(480) 346-2304

Brent.Graves@us.logicalis.com

Accepted By:  
Flowing Wells School District

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

## References

The following references have been provided for Flowing Wells School District to contact to discuss services provided by Logicalis, Inc. Logicalis, Inc. requests that the Flowing Wells School District work with Brent Graves, Account Executive, to facilitate all reference calls as a respect to these customers.

Customer Name: Tempe Elementary School District  
Address: 3205 S Rural Road, Tempe, AZ 85282  
Contact Person: Cindy Denton, Director of School Support and Systems  
Phone Number: (480) 730-7245

Customer Name: Washington Elementary School District  
Address: 4650 West Sweetwater, Glendale, AZ 85304  
Contact Person: Chris Lieurance, Director of Technology  
Phone Number: (602) 896-5281

Customer Name: Pinon Unified School District  
Address: 1 Mile N. Pinon, Route 41, P.O. Box 839, Pinon, AZ 86510  
Contact Person: Farrah Slim, Directory of Information Technology  
Phone Number: (928) 725-2192

Customer Name: Glendale Elementary School District  
Address: 7015 W Maryland Avenue, Building C, Glendale, AZ 85303  
Contact Person: Tom Clark, Director of Information Technology  
Phone Number: (623) 237-6201

Customer Name: Creighton Elementary School District  
Address: 2702 E Flower Street, Phoenix, AZ 85016  
Contact Person: Russell Denault, Directory of Technology  
Phone Number: (602) 381-6004

## Logicalis & GovEd Information

DIR Registration #1000044978

Logicalis 498 ID (SPIN) # 143004779

Logicalis FRN # 0018224758

The screenshot displays the FCC Registration System (CORES) interface. At the top, there is a blue header with the FCC logo and the text "Federal Communications Commission" and "Commission Registration System (CORES)". Below this is a yellow banner with "FCC Registration". A breadcrumb trail reads "FCC > FCC Registration > Manage Existing FRNs > FRN Financial". The main heading is "FRN Financial". On the left, there are two buttons: "Manage FRNs" and "FRN Financial". To the right, there is a "Show 10 entries" dropdown. Below this is a table with three columns: "FRN", "FRN Name", and "Red Light Status".

FRN	FRN Name	Red Light Status
0018224758	Logicalis, Inc.	Green Light

**General Information**

**Document Control**

Title	Flowing Wells School District - E-Rate Yr. 29 - Network Infrastructure
File Name	Proposal_FLOW6132579
Release Date	January 15, 2026

This document is issued as draft and subject to final agreement of terms and conditions intended to be ratified during the process of contract negotiation. Until such time as this process is complete, the sole purpose of this document is to provide information, protected by copyright and confidentiality. This document neither in whole or part forms any binding contract for the services described. The contents of a final Quotation/Statement of Work and final contractual terms are subject to due diligence and successful contract negotiation.

**Logicalis US Details**

We welcome any inquiries regarding this document, its content, structure or scope. These should be directed to:

Title	Account Executive
Name	Brent Graves
Telephone	(480) 346-2304
Email	Brent.Graves@us.logicalis.com

**Copyright Information**

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**Freedom of Information**

Many of Logicalis’ customers are in the public sector and Logicalis is well aware of the obligations imposed on its public sector customers by the United States Freedom of Information Act (‘FOIA’). Logicalis’ policy is to co-operate with its public sector customers to assist them in meeting their obligations under the FOIA.

Logicalis considers that the following sections of this Response are confidential or commercially sensitive and that disclosure of all or part of the information contained in these sections may harm **Logicalis’ commercial interests:**

**Solution Design:** The solution has been derived from the intellectual effort, knowhow and expertise of Logicalis staff and consultants and may contain proposals that are original or innovative. The disclosure of this information to Logicalis’ competitors may give them an unfair advantage in competing with Logicalis in future similar projects.

**Costs Section:** Disclosure of Logicalis’ costs to competitors is likely to give those competitors an unfair advantage in competing against Logicalis in future bids and may reduce the competitiveness of future tenders.

**Customer References:** Information relating to customers is frequently protected by confidentiality obligations where disclosure is permitted only for specified purposes, such as providing details to potential new customers. Disclosure of this information to others may be in breach of these confidentiality obligations and disclosure of this information to competitors may harm Logicalis’ commercial interests by assisting competitors to compete for business from those customers.

Logicalis W-9

Form **W-9**  
(Rev. March 2024)  
Department of the Treasury  
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) <b>Logicalis, Inc.</b>	
	<b>2</b> Business name/disregarded entity name, if different from above.	
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions. <b>2600 West Big Beaver Road, Suite 150</b>	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code <b>Troy, MI 48084</b>	
	<b>7</b> List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>								
			-			-		
<b>or</b>								
<b>Employer identification number</b>								
1	3	-	4	0	0	0	1	2

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Signed by: <i>Ellie Blatari</i> 552CD88F3FB648D...	Date 1/14/2025   3:39 PM EST
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or 101a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**10 Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

Logicalis Certificate of Insurance



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
08/05/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Aon Risk Services Central, Inc. MSC# 17385 Aon PO Box 1447 Lincolnshire IL 60069 USA	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): (866) 283-7122      FAX (A/C. No.): (800) 363-0105 E-MAIL ADDRESS:														
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Great Northern Insurance Co.</td> <td>20303</td> </tr> <tr> <td>INSURER B: Pacific Indemnity Co</td> <td>20346</td> </tr> <tr> <td>INSURER C: Federal Insurance Company</td> <td>20281</td> </tr> <tr> <td>INSURER D: ACE American Insurance Company</td> <td>22667</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Great Northern Insurance Co.	20303	INSURER B: Pacific Indemnity Co	20346	INSURER C: Federal Insurance Company	20281	INSURER D: ACE American Insurance Company	22667	INSURER E:		INSURER F:
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	INSURER E:														
	INSURER F:														

Holder Identifier :

**COVERAGES**      **CERTIFICATE NUMBER:** 570114823098      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.      **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			35933780	08/01/2025	08/01/2026	EACH OCCURRENCE	\$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
							MED EXP (Any one person)	\$10,000
							PERSONAL & ADV INJURY	\$1,000,000
							GENERAL AGGREGATE	\$2,000,000
							PRODUCTS - COMP/OP AGG	\$2,000,000
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> Comp Ded: \$1,000 <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> Coll Ded: \$1,000			7358-48-78	08/01/2025	08/01/2026	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
							BODILY INJURY (Per person)	
							BODILY INJURY (Per accident)	
							PROPERTY DAMAGE (Per accident)	
C	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			79899639	08/01/2025	08/01/2026	EACH OCCURRENCE	\$4,000,000
							AGGREGATE	\$4,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N	2671736517	08/01/2025	08/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$1,000,000
							E.L. DISEASE-EA EMPLOYEE	\$1,000,000
							E.L. DISEASE-POLICY LIMIT	\$1,000,000
D	<b>E&amp;O - Professional Liability - Primary</b>			D02372988 Claims Made SIR applies per policy terms & conditions	08/01/2025	08/01/2026	E&O Aggregate	\$3,000,000
							Cyber Aggregate	\$3,000,000

Certificate No : 570114823098

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
Evidence of Coverage

<b>CERTIFICATE HOLDER</b>  Logicalis, Inc. 2600 W. Big Beaver Road Suite 150 Troy MI 48084 USA	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b>  

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-2	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Award of E-Rate Category 2 Fiber Optic Cabling Contract to Arizona Communications Experts (ACE)

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

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District administration recommends approval to award E-Rate Category 2 Fiber Optic Cabling contract to ACE. The District issued an E-Rate Form 470 (FCC Form 470 #260011093) for network equipment upgrades including fiber optic cabling, and following the 28-day posting window, received three proposals. Based on the evaluation process led by IT Director Jake Arndt, the committee recommends awarding the fiber optic cabling contract to ACE under the Arizona State Cabling and Communication Systems Contract CTR062451. This project includes testing approximately 12,700 feet of existing fiber optic cabling across nine schools, replacing fiber runs that do not support current network speeds, re-terminating existing fiber where possible, installing new OM3 fiber where needed, and providing labeling and certification testing. The contract cost is \$128,516.00, with 85% of the cost eligible for reimbursement through the E-Rate program. Work is anticipated to begin in May 2026.

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Estimated Cost \$ 128,516.00  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

# TECHNICAL PROPOSAL



***Submitted in response to:***

***Erate #260011093***

***BEN#143118***

***REQUEST FOR PROPOSAL***

**Flowing Wells Unified School District**

***Submitted By:***

Arizona Communication Experts, Inc.

4420 N. Highway Dr.

Tucson, AZ 85705

***Arizona State Cabling and Communication Systems Contract:***

***CTR062451***

***Spin Number:***

***143027629***



**February 12<sup>th</sup>, 2026**

## **Firms Experience**

### **Summary**

Arizona Communication Experts, Inc. (ACE) was formed in 1999 and began primarily as a structured cabling company based out of Tucson Arizona. Over the past 26 years ACE has continued to grow, not only in manpower but in technical knowledge. What started out as a small copper and optical fiber cabling company has grown to now include all aspects of communication systems to include; copper and fiber optic structured cabling for voice and data transmission, security, card reader access control, IP camera solutions, audio visual solutions, all call paging systems, K-12 clock/bell/mass notification systems, WIFI installation, IDF/MDF buildouts, indoor and outdoor plant construction, aerial cable installation, underground conduit pathway, cabling plant design and horizontal directional boring.

We have the privilege of working with some of the top IT departments across Arizona. A few of our current customers include Tucson Unified School District, Marana Unified School District, Flagstaff Unified School District, Pima Community College, Honeywell, and all regional Military Bases. In addition, Arizona Communication Experts has excellent working relationships with all major General and Electrical Contractors and is committed to providing a reliable communications infrastructure, quality components and the latest in connectivity solutions.

### **Qualifications**

Arizona Communication Experts (ACE) holds many industry manufacture certifications and licenses that allow us to provide a wide area of services to our clients. We have vast experience in new construction, renovations, underground construction, and technology modernization.

- ACE are certified partners with the following manufacturers and can provide extended warranties on cable and connectivity at no extra cost to the client.

Leviton / Berk-Tek – Limited Lifetime Warranty

Panduit – 25 Year Warranty

Corning Optical Fiber – 25 Year

Belden – 15 Year

CommScope – 15 Year

- Arizona Communication Experts is a corporate member of BICSI which is a professional association supporting the advancement of the information and communications technology (ICT) profession. ACE has on its staff a BICSI Registered Communications Distribution Designer (RCDD), the highest level of design certification one receives in our industry. An RCDD can design communication architecture and stamp permit plans for construction.

- Arizona Communication Experts proudly sits on the State of Arizona Cabling and Communication System Contract (ADSP017-169120)
- Arizona Communication Experts proudly sits on the 1GPA Security Contract
- CR 67 Low Voltage Communication System License (ROC 145268) - This classification allows ACE to work on both commercial and residential low voltage communication systems.
- CR 11 Electrical License (ROC 305479) – This Classification allows ACE to install, alter and repair any wiring, related electrical material and equipment used in the generating, transmitting, or utilization of electrical energy less than 600 volts.

## Experience

Arizona Communication Experts has completed a vast number of projects across the state of Arizona over the past 23 years. Many of these projects are K-12 and have included new construction and renovations. In addition, Arizona Communication Experts sits on Job Order Contracts with the following entities:

City of Tucson (2013 – Current)  
 Pima County (2013 – Current)  
 Pima Community College (2001 - Current)  
 Raytheon Missile Systems (2009 – Current)  
 University of Arizona (2009 – Current)

The following projects encompass all services and capabilities Arizona Communication Experts perform:

- **Customer: Pima County** – Project: South Ring 144 strand single mode fiber connection  
 Project Value \$850,515.00 / Project Duration 11/2019 – 5/2020  
 Pima County Engineer: Jay Hogan (520- 724-2316)  
 Scope of work: Installation of approximately 9 miles of 144-strand single mode fiber. Project included excavation, directional boring, traffic control, setting of pull boxes, installation of Innerduct and fiber optic cabling and fiber optic splicing.
- **Customer: City of Tucson** – Project: Houghton and Rita Road Demo and Fiber Relocation  
 Project value \$57,222.65 / Project Duration 06/2020 – 07/2020  
 COT Project Manager: Theo Christenson (520-837-6346)

Scope of work: Project included directional boring, installation of 4” conduit, 1” inner-duct and 48 strand Single Mode Fiber

- **Customer: Pima Community College** – Project: Downtown Campus Transportation Center  
Project Value: \$197,977.00 / Project Duration: 09/2020 – 02/2021  
PCC Project Manager: Raymond Melser (520-206-4523)  
Scope of Work: Installation of (407) Cat6A data cables, card reader access control at (19) Doors, installation of (39) cameras, IDF/MDF buildouts, and installation of 96 strand single mode fiber optic cable
- **Customer: Tucson Unified School District** - Project: Wakefield Elementary Network Cabling  
Project Value: \$58,258.00 / Project Duration 06/12/2020 – 10/23/2020  
TUSD Project Manager: Timothy Stevens (520-225-4884)  
Scope of Work: Installation of (135) Cat6 cables, 24 strands of fiber optic cable, (2) IDF/Comm-room buildouts
- **Customer: Chasse Building Team** – Project: Union on 6<sup>th</sup>  
Project Value: \$908,621.00 / Project Duration 07/2020 – Current  
Chasse Project Manager: Bob Harrison (520-480-8062)  
Scope of Work: Installation of (1500) Cat6 cables, (9) IDF comm-room buildouts, access control at (258) doors, (50) IP cameras with associated cabling, Back bone fiber optic cable
- **Customer: Marana Unified School District** – Project: On going adds/moves/changes  
Project Value: Open Blanket PO / Project Duration 04/2014 – Current  
Marana Project Manager: Aaron Dunlap (574-903-5967)  
Scope of work: Day to day projects to include: Cat6 and 6A cabling, Fiber optic repair, physical network troubleshooting, camera system maintenance, Clock/bell/paging installation and repair.

### **Key Personal**

Arizona Communication Experts currently has a workforce of over 50 employees. The following list will be the officers, estimators, managers, and technicians who will be directly involved in K-12 projects.

- Dan Kimbler – President and founder. 1999 - Current  
Sole owner of Arizona Communication Experts for the past 22 years and holds the companies CR67 Low Voltage and communications license.

- Matt McKinnon – Executive Vice President. 15 years industry experience. Matt was one of the founding members of ACE in 1999 where he worked as a Level 2 Technician. Matt rejoined ACE in 2013 as a business development manager and now sits as the company’s Executive Vice President

Day to day operations to include:

- Overall project and operation oversight
  - Reviews and approves all outgoing proposals.
  - Company financial reviews.
  - Client management.
  - Contract negotiation.
  - Project manager training.
  - Material and equipment contract negotiation with manufacturers and vendors.
  - Surety bonding oversight.
- 
- Michael Leonard – Director of Field Operations. 35 years in various positions in the telecommunication industry, 25 of which have been in a management position. Mike has worked for large telecom companies such as Time Warner and Level 3 and has been at ACE for the past 10 years where he leads 45+ technicians broken up into installer teams that perform on both large and small contracts.  
Skill set and day to day duties include:
    - Manages Pima County JOC
    - Manages City of Tucson JOC
    - Management of field supervisors and foreman
    - Quality assurance of Voice/Data cabling, COAX, copper/fiber terminations.
    - Outside Plant manager to include long haul fiber, directional boring, copper and fiber optic mid span splicing.
    - Fiber optic trainer and company educator.
- 
- Jose Zamora - Director of Special Systems and Security  
Mr. Zamora has worked in the security field for the past 25 years and holds certifications in all major access control and camera systems to include AXIS, Cisco, Lenel, Genetec, Maxxess and Hanwha/Wisenet. Mr. Zamora will act as the project manager for the duration of the contract. All field technicians and supervisors will report directly to him. Jose will be the single point of contact for the Town of Marana as well as field installation oversight and programming of the proposed security system.

- Wyatt Kimbler – Project Manager. 19 years industry experience  
Wyatt oversees installation of voice, data, coax, and fiber optic cabling local along with state contract projects to include:
  - Tucson Unified School District.
  - Marana Unified School District.
  - Flagstaff Unified School District.
  - Benson Unified School District.
  - Phoenix Elementary School District.
  - Mesa unified School District.
  - Continental School District.
  - TE/AMP copper and fiber certified installer.
  - Leviton/ Berk-Tek cable and connectivity certified installer.
  - Panduit cable and connectivity certified installer.
  
- Kris Senzee – Registered Communication Distribution Designer (RCDD) 18 years industry experience. Kris holds a BICSI RCDD certification which allows him to design communication architecture and stamp permitted plans for construction.  
Skill set and day to day duties include:
  - Lead Estimator and Designer
  - Proficient in Auto CAD
  - Sumitomo Electric Lightwave Corp. certified installer
  - Ladder safety, fall prevention and protection certified.
  - Certified Leviton/Berk-Tek cable and connectivity installer
  - Certified Panduit cable and connectivity installer
  
- Mike Young – Supervisor and Foreman. 23 years industry experience  
Skill set and day to day duties include:
  - Supervises projects and technical teams in the field.
  - BICSI Level 2 Installer certificate
  - Certified Corning fiber optic designer
  - Certified Corning fiber optic installer
  - OSHA 30 Safety Officer

- Juan Moreno – Foreman. 17 years industry experience. Juan is proficient in all aspects of in-building structured cabling and construction in addition to outside plant installations.

Skill set and day to day duties include:

- Installation, termination, testing and troubleshooting of all copper and fiber optic cabling systems.
  - Aerial fiber and copper installations
  - Underground conduit installation
  - Horizontal Directional Boring
  - Certified Sumitomo Electric Lightwave air blown fiber installer.
  - TE/AMP copper and fiber certified installer
  - Leviton/ Berk-Tek cable and connectivity certified installer
  - Panduit cable and connectivity certified installer
  - Confined Space certified
  - OSHA 10 certified
- 
- Horacio Cordova – Lead Field Technician. 9 years industry experience

Skill set to include:

- Proficient in copper, Fiber, COAX cabling systems
- TE/AMP copper and fiber certified installer
- Valcom clock/bell/paging certified instructor
- Leviton/Berk-Tek certified installer

**Scope of Work**

Arizona Communications will provide and install the following:

- Fiber LIUs as needed.
- (94) 3-meter OM3 multimode LC/LC patch cords.
- 1-inch innerduct where necessary.
- (1) 6 strand OM3 mulitmode fiber from the MDFs to the (44) IDF's.
- Terminate fibers with LC connectors.
- (88) Ortronics OM3 LC adapter panels.
- Test and label (44) 6 strand OM3 fibers.
- Remove existing fibers.

**Total Cost**

❖ <b>Material and Labor cost:</b> .....	<b>\$128,516.00</b>
❖ <b>Tax (5.655%):</b> .....	<b>\$ 7,267.57</b>
❖ <b>Total Cost:</b> .....	<b>\$135,783.57</b>

**Exclusions**

- Provision and Installation of Cable Trays, Surface Mount Raceways, Conduit, Pull Boxes, Building Penetrations and Back Boxes and Nema Boxes.
- Provision and Installation of Electrical Power Wire, Raceways, Receptacles and Associated Work.
- Provision and Installation of Copper Backbone Cabling.
- Provision and Installation of Network Equipment.
- Provision and Installation of WIFI Devices.
- Provision and Installation of UPS Systems.
- Provision and Installation of Camera Devices.
- Installation of Patch Cords at the Outlets.
- Permits, and Bonds.

Arizona Communications appreciate your time and consideration on this project. If you have any questions or concerns regarding this proposal, please contact us at 520-748-1599.

**Respectfully,**

**Kris Senzee, RCDD**

**Arizona Communications Experts, Inc.**

[kris@arizonacommunications.com](mailto:kris@arizonacommunications.com)

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-3	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Approval to Purchase Cafeteria Tables and Chairs from Arizona Furnishings

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

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District administration recommends approval to purchase 45 outside cafeteria tables for Flowing Wells High School and 15 inside cafeteria tables for Flowing Wells Junior High School from Arizona Furnishings. The current furniture is worn and many items are broken. The purchase would utilize pricing through the Mohave contract # 23G-AZF-0131 and would be funded with Food Service Funds. The estimated total cost is \$141,318.88.

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Estimated Cost \$ 141,318.88  See Additional Information Attached

Recommended Action:  
 Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

# AF Arizona Furnishings

6913 W. Buckeye Rd. #200  
Phoenix, AZ 85043  
P: (602) 484-7331  
F: (602) 484-7825

# QUOTATION

Quote Number	Date
2726039	3/5/2026
Contract Number	Valid Until
23G-AZF-0131	3/27/2026

Bill To:

**Flowing Wells Unified School District**  
1556 W. Prince Road  
Tucson AZ 85705  
Accounts Payable  
520-696-8815  
NA

Ship To:

**Flowing Wells High School**  
3725 N. Flowing Wells Rd.  
Tucson AZ 85705  
Carl Thompson - Director of Dining  
Services  
520-696-8623

Prepared by:

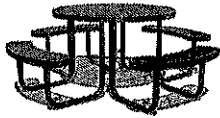
Keith Jackson  
480-665-8582  
kjackson@furnishaz.com

Carl.Thompson@fwusd.org

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
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1	Superior Site Amenities	T46RACS	45	\$1,555.00	\$1,539.45	\$69,275.25
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Regal 46" Round Portable Table



Textured Polyethylene Color -  
Powder Coated Frame Color -

Mariner Blue  
Black

2	AZ Furnishings	FREIGHT	1	\$4,920.00	\$0.00	\$0.00
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FREE FREIGHT PROMO - Must Order by 3/27/26

## Freight

3	AZ Furnishings	INSTALLATION	1	\$8,320.00	\$8,320.00	\$8,320.00
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(Optional)



Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:	
<b>Special Notes and Instructions</b>						Subtotal	\$77,595.25
						Tax (9.1%)	\$6,304.05
						<b>Grand Total:</b>	<b>\$83,899.30</b>
						Credit Card Transactions will be assessed with a 3.5% handling fee.	
						<b>All pricing shall be subject to tariff surcharges imposed by manufacturers.</b>	
Signature				Date			

All Product Images are for visualization purposes only. Exact specifications, dimensions and/or fabrics and finishes may vary.

All products are custom made to order per client specifications and cannot be returned.

All damages must be reported within 5 days of receiving the product.

Installation is based on normal business hours of Monday - Friday 7:00 a.m. to 5:00 p.m. Contact your Sales Consultant for evening or weekend installation.

Please ensure the space is free and clear of all existing furniture prior to scheduled installation. Arizona Furnishings professional installers will unload, unbox, and assemble all furniture. All trash and recyclable material will be removed leaving a turnkey ready to use space.

***Thank you for your business!***

# AF Arizona Furnishings

6913 W. Buckeye Rd. #200  
Phoenix, AZ 85043  
P: (602) 484-7331  
F: (602) 484-7825

# QUOTATION

Quote Number	Date
L2725010	3/5/2026
Contract Number	Valid Until
23G-AZF-0131	3/31/2026

**Bill To:**

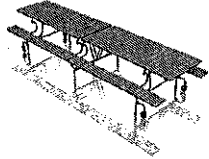
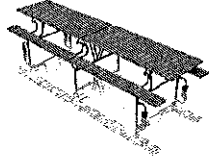
**Flowing Wells Unified School District**  
1556 W. Prince Road  
Tucson AZ 85705  
Accounts Payable  
520-696-8815  
NA

**Ship To:**

**Flowing Wells Jr. High**  
4545 N. La Cholla Blvd.  
Tucson AZ 85705  
Carl Thompson - Director Dining Services  
520-696-8623  
Carl.Thompson@fwusd.org

**Prepared by:**

Keith Jackson  
480-665-8582  
kjackson@furnishaz.com

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
1	SICO	<b>TBC71</b> <b>BY-65 12 Feet Table with Benches (16 Children &amp; 12 Adults)</b> <i>Select BY-65 Table Height Options</i> 30 H <i>Select BY-65 Seat Height Options</i> 18.5 H <i>Select Laminate Finishes</i> W-5014 <i>Select Armor-Edge Finishes</i> 05 (DB) <i>Select Laminate Bench Finishes</i> W-5014 <i>Select Bench Armor-Edge Finishes</i> 05 (DB) <i>Select Table Frame Finish Options</i> STD-FF <i>Select Standrad Frame Finishes</i> B <i>Select Caster Color Finishes</i> 111	12	\$5,588.00	\$3,073.40	\$36,880.80
		 30 Height (Standard) 18.5 Height Battleship Dark Blue Battleship Dark Blue Standrad Frame Finish Black Black				
2	SICO	<b>TBC71</b> <b>BY-65 12 Feet Table with Benches (16 Children &amp; 12 Adults)</b> <i>Select BY-65 Table Height Options</i> 30 H <i>Select BY-65 Seat Height Options</i> 18.5 H <i>Select Laminate Finishes</i> ALTLO <i>Select Armor-Edge Finishes</i> 12 <i>Select Laminate Bench Finishes</i> ALTLO <i>Select Bench Armor-Edge Finishes</i> 12 <i>Select Table Frame Finish Options</i> STD-FF <i>Select Standrad Frame Finishes</i> B <i>Select Caster Color Finishes</i> 111	3	\$5,588.00	\$3,073.40	\$9,220.20
		 30 Height (Standard) 18.5 Height Additional Finishes available from Wilsonart & Formica Shadow Gray Additional Finishes available from Wilsonart & Formica Shadow Gray Standrad Frame Finish Black Black				

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
3	SICO	X22 Custom Logo Tables	3	\$838.20	\$838.20	\$2,514.60



4	SICO	SET UP SICO SET UP FEE - Custom Tables & Trash Receptacles	1	\$250.00	\$250.00	\$250.00
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5	AZ Furnishings	FREIGHT AZF SICO FREIGHT	1	\$4,130.00	\$4,130.00	\$4,130.00
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**Freight**

Special Notes and Instructions

Subtotal \$52,995.60  
Tax (9.1%) \$4,424.02

**Grand Total: \$57,419.62**

Credit Card Transactions will be assessed with a 3.5% handling fee.

**All pricing shall be subject to tariff surcharges imposed by manufacturers.**

Signature	Date

All Product Images are for visualization purposes only. Exact specifications, dimensions and/or fabrics and finishes may vary.

All products are custom made to order per client specifications and cannot be returned.

All damages must be reported within 5 days of receiving the product.

Installation is based on normal business hours of Monday - Friday 7:00 a.m. to 5:00 p.m. Contact your Sales Consultant for evening or weekend installation.

Please ensure the space is free and clear of all existing furniture prior to scheduled installation. Arizona Furnishings professional installers will unload, unbox, and assemble all furniture. All trash and recyclable material will be removed leaving a turnkey ready to use space.

**Thank you for your business!**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-4	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Approval to Contract with Arizona Furnishings to Purchase for Fiscal Year 2025-2026

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

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District administration recommends approval to contract with Arizona Furnishings to purchase furniture for district classrooms and offices. The purchase would utilize pricing through the Mohave, State and 1GPA contracts (see below). The cost of the flooring/carpet, repairs and supplies is estimated to not exceed \$250,000. The funding sources for the expenditure are Maintenance & Operations, Unrestricted Capital and Auxiliary funds.

- MOHAVE: 23G-AZF-0131 EXP 01/30/27 Facility Furnishings
- STATE: CTR067398 EXP 08/31/26 Statewide Furniture, Products and Related Services
- 1GPA: 23-16PV-01 EXP 07/01/26 Furniture, Products and Service

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

<u>F-5</u> Agenda Item Number	<u>March 24, 2026</u> Board Meeting Date
Item: <u>Recommend Approval to Contract with Safe Haven Defense US, LLC. to Upgrade Windows with Laminate District Wide</u>	
Submitted By: <u>Monique Mata</u>	Date: <u>March 17, 2026</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus/Monique Mata</u>	

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District administration recommends approval to contract with Safe Haven Defense US, LLC. to upgrade windows with bullet resistant and riot resistant window laminate District wide (list of sites below). The project will include furnishing and installing protective laminate, which will be applied to the interior and exterior face of each window pane. The window laminate will provide safety and security for students and employees. The purchase would utilize pricing through the 1GPA Contract # 23-12P-02. The total cost of the window laminate is not expected to exceed \$135,362.40. The project would be funded with Bond funds.

- Community Learning Center - \$23,387.20
- Emily Meschter Early Learning Center - \$9,488.80
- Centennial Elementary - \$666.80
- Homer Davis Elementary - \$18,922.80
- Douglas Elementary - \$9,750.80
- Hendricks Elementary - \$9,231.60
- Richardson Elementary - \$1,289.20
- Laguna Elementary - \$3,780.80
- Flowing Wells Junior High School - \$22,931.20
- Sentinel Peak High School - \$19,866.00
- Flowing Well High School - \$16,047.20

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Estimated Cost \$ 135,362.40     See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata*      Superintendent: *Kevin Stoltzfus*

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

FLOWING WELLS SCHOOLS MAINTENANCE DEPARTMENT

2390 W. WETMORE ROAD

TUCSON, AZ 85705

520-696-8872; FAX: 520-690-2359

55260524

QTY	UNIT	ITEM DESCRIPTION	UNIT COST	TOTAL
		CONTRACT #		
		INSTALL BULLET RESISTANT/ <del>AND</del> RIOT RESISTANT WINDOW LAMINATE TO WINDOWS AT THE LISTED SITES. ICPA -23-12P-02		
		CENTENNIAL ELEMENTARY		666.80
		COMMUNITY LEARNING CENTER		23,387.20
		DOUGLAS ELEMENTARY		9,750.80
		EMILY MRESCHTER EARLY LEARNING CENTER		9,488.80
		FLOWING WELLS HIGH SCHOOL		16,047.20
		FLOWING WELLS JUNIOR HIGH		22,981.20
		HOMER DAVIS ELEMENTARY		18,922.80
		J. ROBERT HENDRICKS ELEMENTARY		9,281.60
		LAGUNA ELEMENTARY		3,780.80
		ROBERT S. RICHARDSON ELEMENTARY		1,289.20
		SENTINEL PEAK HIGH SCHOOL		19,866.00

Job (be specific) DISTRICT WIDE WINDOW LAMINATE INSTALLATION Subtotal: \_\_\_\_\_

Vendor: SAFE HAVEN DEFENSE

Tax: \_\_\_\_\_

Address: \_\_\_\_\_

Shipping: \_\_\_\_\_

Phone: 480-269-0818

TOTAL 135,862.40

Quote given by: BEAU ROBINS

Submitted by: Dan Valles Date 3/6/2026 Approved by: [Signature] Date 3-6-26



Date: 1/27/2026

Project: Centennial Elementary School

Location: 2200 W Wetmore Rd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (2) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client’s responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4’ - 6’ area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client’s responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

1. **Glass Integrity**  
Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.
2. **Frame and Seals**  
Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.
3. **Mounting and Stability**  
Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.
4. **Factory-Equivalent Condition**  
Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Riot Resistant - (2) Glass Window / Door Panes:**

RR Laminate: 7 square feet (\$70.00 per sq ft): \$490.00

**Anchoring:** 34 linear feet (\$5.20 per lf): \$176.80

**Project Cost: \$666.80**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature  
This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).  
Security Films/Laminates are a deterrent and may not prevent ultimate entry.



Date: 1/27/2026

Project: Community Learning Center

Location: 1440 W. Prince Rd. Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (7) and **Bullet Resistant (UL1)** laminate on (6) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

**1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Riot Resistant - (7) Glass Window / Door Panes:**

RR Laminate: 74 square feet (\$70.00 per sq ft): \$5,180.00

**Bullet Resistant - (6) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 75 square feet (\$216.00 per sq ft): \$16,200.00

**Anchoring:** 386 linear feet (\$5.20 per lf): \$2,007.20

**Project Cost: \$23,387.20**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature  
This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).  
Security Films/Laminates are a deterrent and may not prevent ultimate entry.



Date: 1/27/2026

Project: Douglas Elementary School

Location: 3302 N Flowing Wells Rd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Bullet Resistant** (UL1) laminate on (3) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

**1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Bullet Resistant - (3) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 43 square feet (\$216.00 per sq ft): \$9,288.00

**Anchoring:** 89 linear feet (\$5.20 per lf): \$462.80

**Project Cost: \$9,750.80**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

**Disclaimer**

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

Photo Below

**Bullet Resistant is highlighted in Blue**



Date: 1/27/2026

Project: Emily Meschter Early Learning Center

Location: 4605 N La Cholla Blvd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (3), **Bullet Resistant (UL1)** laminate on (2) and **Forced Entry (22mil)** laminate in (8) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or

placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window per in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

#### **Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

1. **Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

2. **Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

3. **Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

4. **Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

#### **PROJECT(S):**

**1GPA – 23-12P-02**

#### **Forced Entry Resistant - (8) Glass Window / Door Panes:**

RR Laminate: 80 square feet (\$40.00 per sq ft): \$3,200.00

#### **Riot Resistant - (3) Glass Window / Door Panes:**

RR Laminate: 38 square feet (\$70.00 per sq ft): \$2,660.00

#### **Bullet Resistant - (2) Glass Window 1/2" (UL1 – 9mm) / Door Panes:**

BR Laminate: 9 square feet (\$216.00 per sq ft): \$1,944.00

**Anchoring:** 324.00 linear feet (\$5.20 per lf): \$1,684.80

**Project Cost: \$9,488.80**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

---

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature  
This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details). Security Films/Laminates are a deterrent and may not prevent ultimate entry.



Date: 1/27/2026

Project: Flowing Wells High School

Location: 3725 N Flowing Wells Rd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (20) and **Smash Resistant (15mil)** laminate on (4) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane except Smash Resistant laminate.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or

placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

### **Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

1. **Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

2. **Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

3. **Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

4. **Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

### **PROJECT(S):**

**1GPA – 23-12P-02**

#### **Riot Resistant - (20) Glass Window / Door Panes:**

RR Laminate: 148 square feet (\$70.00 per sq ft): \$10,360.00

#### **Smash Resistant - (4) Glass Window / Door Panes:**

SR Laminate: 100 square feet (\$29.00 per sq ft): \$2,900.00

**Anchoring:** 536 linear feet (\$5.20 per lf): \$2,787.20

**Project Cost: \$16,047.20**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

#### Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.



Date: 1/27/2026

Project: Flowing Wells Junior High School

Location: 4545 N La Cholla Blvd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Bullet Resistant** (UL1) laminate on (10) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

**1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Bullet Resistant - (10) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 100 square feet (\$216.00 per sq ft): \$21,600.00

**Anchoring:** 256 linear feet (\$5.20 per lf): \$1,331.20

**Project Cost: \$22,931.20**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

**Disclaimer**

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

Photos Below



Date: 1/27/2026

Project: Homer Davis Elementary School

Location: 4250 N Romero Rd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (27) and **Bullet Resistant (UL1)** laminate on (1) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- Remove interior tint and replace it with SXT-20 Exterior tint to replace current tint and appearance. The exterior tint will be installed in replacement of the 7-mil graffiti exterior at no cost. There is a \$3.00 tint removal fee which is documented below.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.

- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.
- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

### **Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

#### **1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

#### **2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

#### **3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

#### **4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

### **PROJECT(S):**

**1GPA – 23-12P-02**

#### **Riot Resistant - (27) Glass Window / Door Panes:**

RR Laminate: 197 square feet (\$70.00 per sq ft): \$13,790.00

#### **Bullet Resistant - (1) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 6 square feet (\$216.00 per sq ft): \$1,296.00

#### **Tint Removal**

206 square feet (\$3.00 per sq ft removal) \$618.00

**Anchoring:** 619 linear feet (\$5.20 per lf): \$3,218.80

**Project Cost: \$18,922.80**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

#### Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.



Date: 1/27/2026

Project: J. Robert Hendricks Elementary School

Location: 3400 W Orange Grove Rd, Tucson, AZ 85741

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

#### **SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (20) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

#### **EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
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- Installation crews need a minimum 4’ - 6’ area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client’s responsibility to ensure that all windows are in acceptable condition prior to installation.

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**1. Glass Integrity**

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**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Riot Resistant - (20) Glass Window / Door Panes:**

RR Laminate: 109 square feet (\$70.00 per sq ft): \$7,630.00

**Anchoring:** 308 linear feet (\$5.20 per lf): \$1,601.60

**Project Cost: \$9,231.60**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

**Disclaimer**

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

**Photos Below**

**Riot Resistant is highlighted in Red**



Date: 1/27/2026

Project: Laguna Elementary School

Location: 5001 N Shannon Rd, Tucson, AZ 85705

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Bullet Resistant** (UL1) laminate on (6) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

**Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

**1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Bullet Resistant - (6) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 15 square feet (\$216.00 per sq ft): \$3,240.00

**Anchoring:** 104 linear feet (\$5.20 per lf): \$540.80

**Project Cost: \$3,780.80**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

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Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

#### Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

#### Photos Below

**Bullet Resistant is highlighted in Blue**



Date: 1/27/2026

Project: Robert S. Richardson Elementary School

Location: 6901 N Camino De La Tierra, Tucson, AZ 85741

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (2) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

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Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

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Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Riot Resistant - (2) Glass Window / Door Panes:**

RR Laminate: 15 square feet (\$70.00 per sq ft): \$1,050.00

**Anchoring:** 46 linear feet (\$5.20 per lf): \$239.20

**Project Cost: \$1,289.20**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

**Installation/Anchoring:** Safe Haven Defense US bids and installations will include all material, labor, and caulking. Safe Haven Defense US manufactures, installs, and anchors our security laminate products using a proprietary process designed to be custom fit to the existing glass and framing system using a DOW 995 ballistic rated sealant that anchors the film to the glass and the film to the frame. This application differs from other "films" due to the focus on performance, security and protection for our customers.

**Exclusions:** This proposal does not include any adjustments to the windows or frames not discussed in "Scope". Any work not listed in "Scope" and not included in take-off provided. Unforeseen issues with glass or frames. Overtime, Holiday work, Night work and Weekends work. Miscellaneous permits.

Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

**Disclaimer**

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

**Photos Below**

**Riot Resistant is highlighted in Red**



Date: 1/27/2026

Project: Sentinel Peak High School

Location: 4125 N Aerie Dr, Tucson, AZ 85741

Contact: Dax Valles

Facilities Manager

Cell: (520) 603-5150

Email: Daxton.Valles-Wallace@fwusd.org

Flowing Wells School District

Safe Haven Defense US, LLC is pleased to provide you with this proposal.

**SCOPE:**

- Furnish and install our **Riot Resistant (35mil)** laminate on (7) and **Bullet Resistant (UL1)** laminate on (4) exterior/interior glass windows and door panes per site walk measurements. Protective laminate will be applied to the interior face of each pane and clear 7mil "graffiti protection" film will be applied to the exterior face of each pane.
- We will anchor any framed pane that laminate is installed on per manufacturer's specification. Exterior facing panes will be anchored (caulked) on both sides. Interior facing panes will be anchored (caulked) on the interior side only.

**EXISTING GLASS NOTES:**

- Safe Haven Defense laminates must be installed on real glass (not plexiglass) with a minimum thickness 1/4" or greater for any Bullet Resistant applications or Forced Entry Resistant (22mil) protection. Glass may be 1/8" *DUAL PANE* for our Riot Resistant (30mil) and Smash Resistant (15mil) products.
- Any broken or damaged (chipped, cracked) glass must be replaced prior to installation.
- We will remove any vinyl lettering, decals, placards or existing film in disrepair on panes prior to the installation of our security laminate. We do not replace any lettering, decals or placards. The removal of existing film or tint may require additional charges. Existing exterior decorative window perf in good condition will not be removed.

- Client is responsible for removal of door hardware, including panic bars or handles that obstruct the glass pane and window coverings such as blinds, screens or louvers. A third-party company may be used but it will be the client's responsibility to render payment to the third party and coordinate with our installation team.
- Any obstructions including furniture, shelves, desks, signs or personal items must be cleared.
- Installation crews need a minimum 4' - 6' area to work inside the glass to be laminated.

### **Window Condition Standards for Installation**

All windows intended for Safe Haven Defense film installation must meet a baseline standard of structural and functional integrity. Safe Haven Defense will document and communicate any deficiencies observed during site review; however, it is the client's responsibility to ensure that all windows are in acceptable condition prior to installation.

The baseline standards include, but are not limited to, the following:

**1. Glass Integrity**

Windows must be free of cracks, chips, fractures, and impact damage. Dual-pane units must not show fogging, moisture intrusion, or delamination between panes.

**2. Frame and Seals**

Frames must be structurally sound, without warping, corrosion, or damage. Gaskets and weather stripping must be present and intact to ensure proper air and water sealing.

**3. Mounting and Stability**

Window units must be securely seated and properly fastened. Units that are loose or free-floating pose both safety and performance risks and are not suitable for film application until corrected.

**4. Factory-Equivalent Condition**

Window units should reflect the condition consistent with original design intent — meaning no missing components, no makeshift or temporary repairs, and no deterioration that prevents normal operation or reduces structural integrity.

**PROJECT(S):**

**1GPA – 23-12P-02**

**Riot Resistant - (7) Glass Window / Door Panes:**

RR Laminate: 95 square feet (\$70.00 per sq ft): \$6,650.00

**Bullet Resistant - (4) Glass Window Dual 1/4" (UL1 – 9mm) / Door Panes:**

BR Laminate: 53 square feet (\$216.00 per sq ft): \$11,448.00

**Anchoring:** 340 linear feet (\$5.20 per lf): \$1,768.00

**Project Cost: \$19,866.00**

Initial: \_\_\_\_\_

**Payment Terms:**

Flowing Wells School District shall not be invoiced until full completion of the scope of work. Payment will only be initiated after the site has been inspected and the Quality Walk document has been reviewed and signed by an authorized Flowing Wells School District representative confirming satisfactory completion.

**Travel / Rescheduling Fee:** Safe Haven Defense US films are strategically priced to have all various fees included and keep our prices as low as possible. It is our goal to install our security laminate quickly and efficiently to minimize any distraction we may cause to our clients. Our expectation is that the building will be accessible and the glass will be completely installed and ready for film installation. Travel is costly, and we do our best to not charge for travel or rescheduling. However, in the event we arrive on site at the scheduled date, and the site is not clean, glass has not been installed and ready for laminate to be installed, a travel/rescheduling fee up to \$7,500 can be assessed for the delay.

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Thank you for this opportunity, please do not hesitate to contact me directly with any questions or comments.

Respectfully submitted,

Beau Robins  
Safe Haven Defense, LLC.  
[beau.robins@safehavendefense.com](mailto:beau.robins@safehavendefense.com)  
480-269-0318

\_\_\_\_\_: Signature

This proposal becomes a binding contract upon signing. Proposal is valid for 120 days

#### Disclaimer

Since films are applied with a water-based solution, it is normal for minor bubbling and hazing to occur during installation before curing. This curing period will vary in time depending on the level of exposure to direct sunlight and time. All moisture and water bubbles will disappear with time. SAFE HAVEN DEFENSE US, LLC will take every necessary action possible to clean all windows prior to the installation of the window film; minor dust particles may appear after the installation of the window film as a result of airborne dust. These particles will dissipate with time and should not be visible when looking through the glass at a distance of 6 feet. (Ask for further details).

Security Films/Laminates are a deterrent and may not prevent ultimate entry.

#### Photos Below

**Riot Resistant is highlighted in Red**  
**Bullet Resistant is highlighted in Blue**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

---

F-6	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Approval to Contract with Parallel Learning Behavioral Health P.C. for Special Education Provider Services for Fiscal Year 2025-2026

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

---

Recommend approval to contract with Parallel Learning Behavioral Health P.C. for special education provider services. The district has been unable to hire a bilingual school psychologist due to the lack of qualified applicants. Ms. Camacho reached out to several staffing companies and was able to find a bilingual school psychologist through Parallel Learning Behavioral Health P.C. The district would utilize pricing through the Washington Elementary SAVE Contract #24.001. The estimated total cost for the position is \$160,000. The funding source is Maintenance and Operations.

---

Estimated Cost \$ 160,000.00  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kei Stoltzfus*

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

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

---

F-7	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Recommend Approval of Pueblo Mechanical & Controls for HVAC Service and Repair

Submitted By: Monique Mata Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus/Monique Mata

---

District administration recommends approval to contract with Pueblo Mechanical & Controls, Inc. to provide maintenance and repair services for the district HVAC, chiller, and related equipment. The district will utilize a cooperative contract through Mohave Educational Services, #24B-PMAC-0905. This approval is requested for the remainder of fiscal year 2026 and would be funded with Maintenance and Operations funds.

---

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata* Superintendent: *Kevin Stoltzfus*

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



FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-9	March 24, 2026
Agenda Item Number	Board Meeting Date
Item: <u>Acceptance of Fiscal Year 2025 Audit Reports and Compliance Questionnaire</u>	
Submitted By: <u>Monique Mata</u>	Date: <u>March 17, 2026</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus/Monique Mata</u>	

---

A.R.S. 15-914 requires school districts that have an adopted M&O budget limit in excess of \$2,000,000 annually to contract for an annual financial statement audit and the completion of the USFR compliance questionnaire. School districts that expend more than \$750,000 in federal revenues must also contract for a federal single audit. Section H of the statute requires the Governing Board to publicly accept all audits and compliance questionnaires through a roll call vote. The FY2025 Annual Comprehensive Financial Report, USFR Compliance Questionnaire, Single Audit Reporting Package, and Governance Communication Letter are presented for review and recommended acceptance.

---

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Monique Mata*      Superintendent: *Kevin Stoltzfus*

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



# **Flowing Wells Unified School District**

## **Potential Finds Opportunity**

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**Annual Comprehensive Financial Report**  
**For the Fiscal Year Ended June 30, 2025**

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

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

**Tucson, Arizona**

**Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2025**

Issued by:  
Business Services Department

## Flowing Wells Unified School District No. 8

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## Flowing Wells Unified School District No. 8

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## Introductory Section

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# Flowing Wells Unified School District

*Potential Finds Opportunity*

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

December 18, 2025

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

State law mandates that school districts required to undergo an annual single audit publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States by a certified public accounting firm licensed in the State of Arizona. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Flowing Wells Unified School District No. 8 (District) for the fiscal year ended June 30, 2025.

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, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

### **Profile of the District**

The District is one of 18 public school districts located in Pima County, Arizona. It provides a program of public education from preschool through grade 12, with current enrollment of 5,029 students.

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

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

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

The Flowing Wells School District is located on the northwest side of metropolitan Tucson covering an area of 13 square miles. Approximately, one-fourth of the District's area lies within the limits of the City of Tucson. During the 2024-25 school year, the District experienced an increase in net limited assessed valuation of \$9,201,746 and an increase in its net full cash assessed valuation of \$17,518,897. The District anticipates an increase in its assessed valuations in the next couple of years to reflect market conditions.

Numerous national and state awards and recognitions provide evidence of the quality of Flowing Wells programs and staff. In June 2017, Flowing Wells earned District Accreditation from the international accrediting body, AdvancED. Both Flowing Wells High School and Sentinel Peak High School (the District's alternative high school) earned re-accreditation through Cognia in the 2021-22 school year, and Flowing Wells Digital Campus, the District's online high school earned accreditation in the 2022-23 school year. In May 2023, Emily Meschter Early Learning Center earned its third five-star rating on First Things First's Quality First evaluation. All eight traditional Flowing Wells schools have earned the A+ designation by the Arizona Educational Foundation. Seven Flowing Wells teachers have earned Arizona Teacher of the Year honors, 16 teachers have been recognized as an Arizona Ambassador for Excellence (one of the top five teachers of the year), and 20 have been recognized among the top ten teachers in the state. Additionally, ten teachers have been selected as winner of the Raytheon Teacher Leader Award and 19 others have been chosen as finalists. Five high school teachers have been chosen as the University of Arizona Online Outstanding High School Teacher and 17 others have been chosen as finalists. Nineteen teachers currently hold National Board Certification. Ten programs have earned the prestigious Golden Bell Award presented by the Arizona School Boards Association. The Arizona Department of Education released school letter grades in October 2025; six schools earned A labels, three schools earned B labels, and one school earned a C label. The District earned an overall A label. According to Arizona Auditor General Reports, Flowing Wells consistently outperforms its comparison peer group in terms of student achievement in mathematics, English language arts, and science, and the District devotes a greater percentage of its budget to instruction than its peers.

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

## **Factors Affecting Financial Condition**

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

**Local Economy.** The economy in the Flowing Wells School District remains constant, with no significant positive or negative changes. The District is primarily residential with some small local businesses. The District had a small decrease in enrollment in the 2025-26 school year. The District anticipates a slight decrease in enrollment in the 2026-27 school year.

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

**Long-term Financial Planning.** The District has experienced relatively stable average daily membership and Arizona has increased the Base Support Level resulting in an increase in state aid revenue. The District expects enrollment to slightly decrease in fiscal year 2026 and remain stable in future years. With the uncertainty of future state funding, the District continues to review staffing needs and set priorities based on student needs.

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

The Governing Board authorized the call for a \$30.0 million general obligation bond election in November 2025. The voters approved the Bond authorization which will allow the District to sell bonds to fund school improvements such as site safety and security improvements, new construction, building replacement and/or acquisition, renovations and remodeling of existing schools, pupil transportation vehicles and administrative purposes.

The Arizona Department of Education awarded Douglas Elementary School, Homer Davis Elementary, Laguna Elementary School, Centennial Elementary School \$2.1 million, and Flowing Wells Junior High \$3.0 million over five years for the 21st Century Schools grants. The five-year grants provide resources to extend our school day and school year with additional academic tutoring and enrichment and provide parental engagement training. These are all strategies which have been promoted by local, state, and national policy makers as keys to restructuring and reinventing education for the 21st Century student.

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

## Awards and Acknowledgment

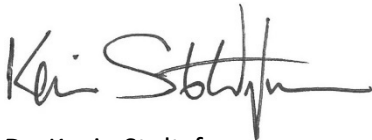
**Awards.** The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the thirty-seventh consecutive year that the District 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, 2024. In order to be awarded these certificates, the District published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

These certificates are valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 2025 certificates.

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

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

Respectfully submitted,



Dr. Kevin Stoltzfus  
Superintendent



Ms. Monique Mata  
Chief Financial Officer



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Flowing Wells Unified School District No. 8

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2024.

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. Stechsulte'. The signature is written in a cursive style and is positioned above a horizontal line.

Ryan S. Stechsulte  
President

A handwritten signature in black ink, reading 'James M. Rowan'. The signature is written in a cursive style and is positioned above a horizontal line.

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



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

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

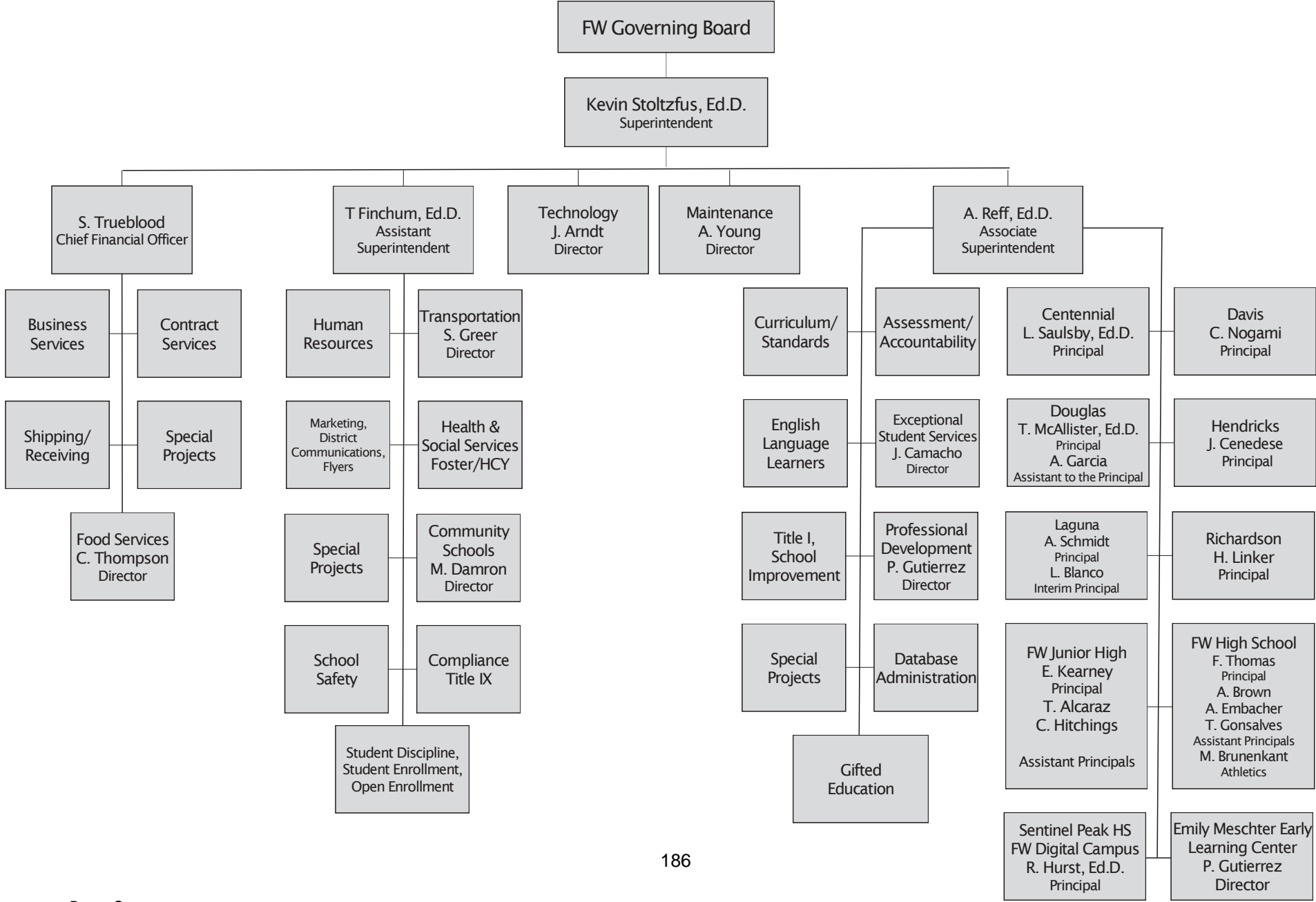
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO

# Flowing Wells School District Organizational Chart 2024-2025



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

**List of Principal Officials**

**Governing Board**

Kevin Daily, President

Wendy J. Effing, Clerk

Brianna Hamilton, Member

Stephanie Miller, Member

Arlene Ochoa, Member

**Administrative Staff**

Dr. Kevin Stoltzfus, Superintendent

Dr. Tabetha Finchum, Associate Superintendent

Dr. Tamára McAllister, Assistant Superintendent

Ms. Monique Mata, Chief Financial Officer

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**Financial Section**

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## Independent Auditor's Report

Governing Board  
Flowing Wells Unified School District No. 8

### **Report on Audit of Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8 (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Flowing Wells Unified School District No. 8, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Flowing Wells Unified School District No. 8 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Change in Accounting Principle***

As described in Note 1 to the financial statements, the District implemented the provisions of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

### ***Other Matters***

#### ***Required Supplementary Information***

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

### *Supplementary Information*

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

### *Other Information*

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of Flowing Wells Unified School District No. 8's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Flowing Wells Unified School District No. 8's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Flowing Wells Unified School District No. 8's internal control over financial reporting and compliance.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
December 18, 2025

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

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**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

As management of the Flowing Wells Unified School District No. 8 (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. The management's discussion and analysis is presented as required supplementary information to supplement the basic financial statements. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

**Financial Highlights**

- The District's total net position of governmental activities increased \$5.4 million which represents a 16 percent increase from the prior fiscal year due to an increase in property taxes, as a result of an increase in the assessed value of property.
- General revenues accounted for \$55.5 million in revenue, or 76 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for \$17.7 million or 24 percent of total current fiscal year revenues.
- The District had approximately \$67.9 million in expenses related to governmental activities, a decrease of three percent from the prior fiscal year primarily due to decreased COVID related funding for federal programs.
- Among major funds, the General Fund had \$46.8 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and \$44.8 million in expenditures. The General Fund's fund balance increase from \$17.7 million at the prior fiscal year end to \$23.7 million at the end of the current fiscal year was primarily due to proceeds of \$4.2 million from financed purchase agreements for energy savings equipment.

**Overview of Financial Statements**

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

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

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Overview of Financial Statements**

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

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

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

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are reported as governmental funds.

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

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

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Overview of Financial Statements**

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

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

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

**Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$38.3 million at the current fiscal year end.

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

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Government-Wide Financial Analysis**

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2025 and June 30, 2024.

	As of June 30, 2025	As of June 30, 2024
Current and other assets	\$ 42,776,153	\$ 37,987,038
Capital assets, net	73,694,157	72,366,820
Total assets	<u>116,470,310</u>	<u>110,353,858</u>
 Deferred outflows	 <u>7,835,741</u>	 <u>6,928,402</u>
 Current and other liabilities	 4,965,064	 6,274,478
Long-term liabilities	<u>77,633,892</u>	<u>75,743,624</u>
Total liabilities	<u>82,598,956</u>	<u>82,018,102</u>
 Deferred inflows	 <u>3,378,228</u>	 <u>2,291,096</u>
 Net position:		
Net investment in capital assets	45,746,509	41,371,651
Restricted	18,118,573	13,798,437
Unrestricted	<u>(25,536,215)</u>	<u>(22,197,026)</u>
Total net position	<u>\$ 38,328,867</u>	<u>\$ 32,973,062</u>

At the end of the current fiscal year the District reported a negative unrestricted net position of \$25.5 million as a result of an unfunded pension liability. Positive net position was reported in the other two categories. The same situation held true for the prior fiscal year.

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

- The principal retirement of \$2.2 million of bonds and \$234,494 in bond premium.
- The principal retirement of \$788,578 and \$93,064 of financed purchases and leases, respectively.
- The addition of \$5.9 million in capital assets through the construction of school improvements and purchases of vehicles, furniture, and equipment.
- The depreciation of \$4.5 million of capital assets.
- The addition of \$4.2 million of financed purchase obligations to fund energy conservation projects.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Government-Wide Financial Analysis**

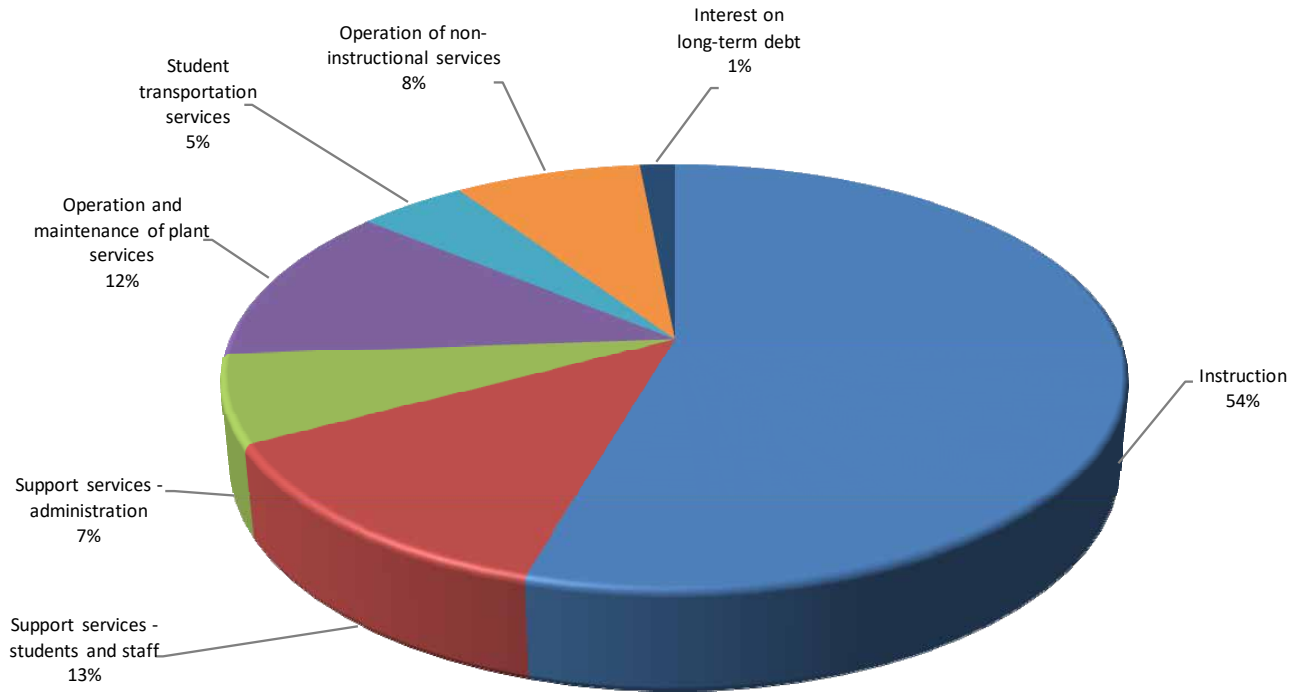
**Changes in net position.** The District's total revenues for the current fiscal year were \$73.3 million. The total cost of all programs and services was \$67.9 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2025 and June 30, 2024.

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2024
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 3,730,833	\$ 3,553,742
Operating grants and contributions	9,692,980	14,187,310
Capital grants and contributions	4,323,981	5,359,046
General revenues:		
Property taxes	14,506,476	12,718,490
Investment income	1,058,441	1,007,511
Unrestricted state aid	38,973,610	38,524,340
Unrestricted federal aid	967,349	832,989
<b>Total revenues</b>	<b>73,253,670</b>	<b>76,183,428</b>
<b>Expenses:</b>		
Instruction	37,014,756	37,646,202
Support services - students and staff	8,611,279	8,797,129
Support services – administration	4,525,601	6,460,280
Operation and maintenance of plant services	8,244,181	7,964,059
Student transportation services	3,107,985	3,164,777
Operation of non-instructional services	5,391,638	5,167,582
Interest on long-term debt	1,002,425	1,109,298
<b>Total expenses</b>	<b>67,897,865</b>	<b>70,309,327</b>
<b>Changes in net position</b>	<b>5,355,805</b>	<b>5,874,101</b>
<b>Net position, beginning</b>	<b>32,973,062</b>	<b>27,098,961</b>
<b>Net position, ending</b>	<b>\$ 38,328,867</b>	<b>\$ 32,973,062</b>

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Government-Wide Financial Analysis**

**Expenses - Fiscal Year 2025**



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

- Capital grants and contributions decreased \$1.0 million due to a decrease in funding for Arizona School Facilities Oversight Board projects.
- Property tax revenues increased by \$1.8 million as a result of increased assessed values.
- The decrease of \$4.5 million in operating grants and contributions was primarily due to the end of COVID related grant funding.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Government-Wide Financial Analysis**

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

	Year Ended June 30, 2025		Year Ended June 30, 2024	
	Total	Net (Expense)/	Total	Net (Expense)/
	Expenses	Revenue	Expenses	Revenue
Instruction	\$ 37,014,756	\$ (30,948,639)	\$ 37,646,202	\$ (25,106,586)
Support services - students and staff	8,611,279	(5,953,271)	8,797,129	(7,026,890)
Support services - administration	4,525,601	(4,359,813)	6,460,280	(6,358,419)
Operation and maintenance of plant services	8,244,181	(5,228,090)	7,964,059	(4,470,628)
Student transportation services	3,107,985	(2,895,345)	3,164,777	(3,146,333)
Operation of non-instructional services	5,391,638	111,938	5,167,582	(131,148)
Interest on long-term debt	1,002,425	(876,851)	1,109,298	(969,225)
<b>Total</b>	<b>\$ 67,897,865</b>	<b>\$ (50,150,071)</b>	<b>\$ 70,309,327</b>	<b>\$ (47,209,229)</b>

- The cost of all governmental activities this year was \$67.9 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$17.7 million.
- Net cost of governmental activities of \$50.2 million was financed by general revenues, which are made up of primarily property taxes of \$14.5 million and state aid of \$39.0 million. Investment earnings accounted for \$1.1 million of funding.

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

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

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

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

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

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 35.5 million, an increase of \$5.8 million.

The General Fund comprises 67 percent of the total fund balance. Approximately \$18.5 million, or 78 percent of the General Fund's fund balance is unassigned.

The General Fund is the principal operating fund of the District. The increase in fund balance of \$17.7 million to \$23.7 as of fiscal year end was a result of proceeds from a \$4.2 million finance purchase agreement. General Fund revenues increased \$1.7 million as a result of increased assessed property values. General Fund expenditures increased \$1.3 million due to increases in salaries and benefits.

The fund balance in the Federal and State Grants Fund decreased \$95,059. The Federal and State Grants Fund had revenues of \$7.3 million and expenditures of \$7.3 million. The Federal and Grants Fund's revenues decreased \$5.5 million, and expenditures decreased \$5.0 million due to the end of COVID related grant funding.

The Other Special Revenue Fund's fund balance decreased \$58,581 to \$4.5 million at fiscal year end.

**Budgetary Highlights**

Over the course of the year, the District revised the General Fund annual expenditure budget for changes in average daily membership. The difference between the original budget and the final amended budget was a \$1.5 million increase, or three percent.

Significant variances for the final amended budget and actual revenues resulted from the District not being required by the State of Arizona to prepare a revenue budget. A schedule showing the original and final budget amounts compared to the District's actual financial activity for the General Fund is provided in this report as required supplementary information. The overall favorable variance of \$3.0 million was primarily due to budgeting for potential expenditures.

**Flowing Wells Unified School District No. 8  
Management’s Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**Capital Assets and Debt Administration**

**Capital Assets.** At year end, the District had invested \$134.1 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 \$5.2 million from the prior fiscal year due to the construction of school improvements and purchases of vehicles, furniture, and equipment. Total depreciation expense for the current fiscal year was \$4.5 million.

The following schedule presents a summary of capital asset balances for the fiscal years ended June 30, 2025 and June 30, 2024.

	As of June 30, 2025	As of June 30, 2024
Capital assets - non-depreciable	\$ 6,382,524	\$ 7,530,371
Capital assets - depreciable, net	67,311,633	64,836,449
Total	\$ 73,694,157	\$ 72,366,820

The estimated cost to complete current construction projects is \$570,732.

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

**Debt Administration.** At year end, the District had \$32.3 million in long-term debt outstanding, \$3.2 million due within one year. Long-term debt increased by \$849,467.

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 \$101.7 million and the Class B debt limit is \$67.8 million, which are more than the District’s total outstanding general obligation and Class B debt, respectively.

Additional information on the District’s long-term debt can be found in Notes 8 through 10.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2025**

**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 2025-26 budget. Among them:

- Fiscal year 2023-24 budget balance carry forward (estimated \$2.7 million).
- District student population (estimated 4,908).
- Employee salary and benefit rates.

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

Budgeted expenditures in the General Fund decreased one percent to \$44.1 million in fiscal year 2025-26. Decreased payroll and employee benefit costs and supplies is the primary reason for the decrease. State aid and property taxes are expected to be the primary funding sources. In addition, the District added a STEAM program with an estimated budget of \$85,000 to the 2025-26 budget.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Business Services Department, Flowing Wells Unified School District No. 8, 1556 West Prince Road, Tucson, Arizona 85705-3087.

## **Basic Financial Statements**

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**Government-Wide Financial Statements**

**Flowing Wells Unified School District No. 8**  
**Statement of Net Position**  
**June 30, 2025**

	<b>Governmental Activities</b>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 30,870,570
Deposits	91,219
Property taxes receivable	376,883
Accounts receivable	120,723
Due from governmental entities	8,406,457
Prepaid items	856,877
Inventory	406,138
Leases receivable	24,389
Total current assets	41,153,256
Noncurrent assets:	
Net other postemployment benefit plan assets	1,622,897
Capital assets not being depreciated	6,382,524
Capital assets, net accumulated depreciation	67,311,633
Total noncurrent assets	75,317,054
<b>Total assets</b>	<b>116,470,310</b>
 <b>Deferred outflows of resources</b>	
Deferred charge on refunding	373,056
Pension plan items	7,297,752
Other postemployment benefit plan items	164,933
<b>Total deferred outflows of resources</b>	<b>7,835,741</b>
 <b>Liabilities</b>	
Current liabilities:	
Accounts payable	1,670,567
Accrued payroll and employee benefits	3,194,002
Unearned revenues	100,495
Compensated absences payable	1,480,178
Financed purchases payable	809,975
Bonds payable	2,350,000
Total current liabilities	9,605,217
Noncurrent liabilities:	
Non-current portion of long-term obligations	72,993,739
Total noncurrent liabilities	72,993,739
<b>Total liabilities</b>	<b>82,598,956</b>
 <b>Deferred inflows of resources</b>	
Pension plan items	2,746,483
Other postemployment benefit plan items	607,475
Leases	24,270
<b>Total deferred inflows of resources</b>	<b>3,378,228</b>
 <b>Net position</b>	
Net investment in capital assets	45,746,509
Restricted for:	
Instruction	7,238,718
Food service	1,723,325
Non-instructional purposes	1,671,134
Debt service	1,618,250
Capital outlay	4,244,249
Other postemployment benefit plan assets	1,622,897
Unrestricted	(25,536,215)
<b>Total net position</b>	<b>\$ 38,328,867</b>

**Flowing Wells Unified School District No. 8**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenue</b>			<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>Governmental activities</b>					
Instruction	\$ 37,014,756	\$ 1,221,348	\$ 3,778,635	\$ 1,066,134	\$ (30,948,639)
Support services - students and staff	8,611,279	1,211,086	1,446,922		(5,953,271)
Support services - administration	4,525,601	56,284	109,504		(4,359,813)
Operation and maintenance of plant services	8,244,181	265,035	14,121	2,736,935	(5,228,090)
Student transportation services	3,107,985	189,743	22,897		(2,895,345)
Operation of non-instructional services	5,391,638	787,337	4,195,327	520,912	111,938
Interest on long-term debt	1,002,425		125,574		(876,851)
<b>Total governmental activities</b>	<u>\$ 67,897,865</u>	<u>\$ 3,730,833</u>	<u>\$ 9,692,980</u>	<u>\$ 4,323,981</u>	<u>(50,150,071)</u>
<b>General revenues</b>					
Property taxes					14,506,476
Investment income					1,058,441
Unrestricted state aid					38,973,610
Unrestricted federal aid					967,349
<b>Total general revenues</b>					<u>55,505,876</u>
<b>Changes in net position</b>					5,355,805
<b>Net position, beginning of year</b>					<u>32,973,062</u>
<b>Net position, end of year</b>					<u>\$ 38,328,867</u>

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**Fund Financial Statements**

**Flowing Wells Unified School District No. 8**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2025**

	<b>General</b>	<b>Federal and State Grants</b>	<b>Other Special Revenue</b>	<b>Non-Major Governmental Funds</b>
<b>Assets</b>				
Cash and investments	\$ 17,978,644	\$ 2,756,771	\$ 4,570,450	\$ 5,564,705
Deposits				91,219
Property taxes receivable	293,568			83,315
Accounts receivable			120,723	
Due from governmental entities	7,748,417	376,847		281,193
Prepaid items	856,877			
Inventory	160,030			246,108
Leases receivable	24,389			
<b>Total assets</b>	<u>\$ 27,061,925</u>	<u>\$ 3,133,618</u>	<u>\$ 4,691,173</u>	<u>\$ 6,266,540</u>
<b>Liabilities</b>				
Accounts payable	\$ 774,003	\$ 98,826	\$ 41,404	\$ 756,334
Accrued payroll and employee benefits	2,414,803	358,508	81,293	339,398
Unearned revenues			100,495	
<b>Total liabilities</b>	<u>3,188,806</u>	<u>457,334</u>	<u>223,192</u>	<u>1,095,732</u>
<b>Deferred inflows of resources</b>				
Unavailable revenues - property taxes	194,348			54,837
Unavailable revenues - intergovernmental		267,967		170,027
Leases	24,270			
<b>Total deferred inflows of resources</b>	<u>218,618</u>	<u>267,967</u>		<u>224,864</u>
<b>Fund balances</b>				
Nonspendable	1,016,907			246,108
Restricted	4,180,603	2,408,317	4,467,981	4,806,217
Unassigned	18,456,991			(106,381)
<b>Total fund balances</b>	<u>23,654,501</u>	<u>2,408,317</u>	<u>4,467,981</u>	<u>4,945,944</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 27,061,925</u>	<u>\$ 3,133,618</u>	<u>\$ 4,691,173</u>	<u>\$ 6,266,540</u>

**Total  
Governmental  
Funds**

\$ 30,870,570  
91,219  
376,883  
120,723  
8,406,457  
856,877  
406,138  
24,389  
\$ 41,153,256

\$ 1,670,567  
3,194,002  
100,495  
4,965,064

249,185  
437,994  
24,270  
711,449

1,263,015  
15,863,118  
18,350,610  
35,476,743

\$ 41,153,256

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**Flowing Wells Unified School District No. 8**  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**  
**June 30, 2025**

**Total fund balances - governmental funds** **\$ 35,476,743**

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	\$ 134,147,228	
Less accumulated depreciation	<u>(60,453,071)</u>	
		73,694,157

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

Property taxes	249,185	
Intergovernmental	<u>437,994</u>	
		687,179

The net OPEB assets are not a current financial resource and, therefore, are not reported in the funds. 1,622,897

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. 373,056

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

Deferred outflows of resources related to pensions/OPEB	7,462,685	
Deferred inflows of resources related to pensions/OPEB	<u>(3,353,958)</u>	
		4,108,727

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

Compensated absences payable	(2,308,695)	
Financed purchases payable	(8,457,424)	
Bonds payable	(23,853,531)	
Net pension liability	(43,007,246)	
Net OPEB liability	<u>(6,996)</u>	
		<u>(77,633,892)</u>

**Net position of governmental activities** **\$ 38,328,867**

**Flowing Wells Unified School District No. 8**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

	<u>General</u>	<u>Federal and State Grants</u>	<u>Other Special Revenue</u>	<u>Other Capital Projects</u>
<b>Revenues</b>				
Other local	\$ 812,916	\$ 44,852	\$ 3,285,496	\$
Property taxes	11,341,459			
State aid and grants	33,690,238	550,284		
Federal aid, grants and reimbursements	<u>967,349</u>	<u>6,729,288</u>		
<b>Total revenues</b>	<u>46,811,962</u>	<u>7,324,424</u>	<u>3,285,496</u>	
<b>Expenditures</b>				
Current:				
Instruction	22,398,020	3,724,385	922,984	
Support services - students and staff	5,830,276	1,351,268	1,058,194	
Support services - administration	3,785,946	92,188	35,935	
Operation and maintenance of plant services	7,099,171	120,096	134,251	
Student transportation services	2,385,118	13,525	144,134	
Operation of non-instructional services	112,079	524,468	762,532	
Capital outlay	3,117,833	1,449,806	286,047	
Debt service:				
Principal retirement	93,064			
Interest and fiscal charges	<u>3,710</u>			
<b>Total expenditures</b>	<u>44,825,217</u>	<u>7,275,736</u>	<u>3,344,077</u>	
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,986,745</u>	<u>48,688</u>	<u>(58,581)</u>	
<b>Other financing sources (uses)</b>				
Transfers in	443,747			
Transfers out	(800,000)	(143,747)		
Financed purchase agreements	4,180,603			
Insurance recoveries	<u>157,576</u>			
<b>Total other financing sources (uses)</b>	<u>3,981,926</u>	<u>(143,747)</u>		
<b>Changes in fund balances</b>	<u>5,968,671</u>	<u>(95,059)</u>	<u>(58,581)</u>	
<b>Fund balances, beginning of year, previously reported</b>	17,685,830	2,503,376	4,526,562	22,207
Adjustments to beginning fund balances				<u>(22,207)</u>
<b>Fund balances, beginning of year, as restated</b>	<u>17,685,830</u>	<u>2,503,376</u>	<u>4,526,562</u>	
<b>Fund balances, end of year</b>	<u>\$ 23,654,501</u>	<u>\$ 2,408,317</u>	<u>\$ 4,467,981</u>	<u>\$</u>

Non-Major Governmental Funds	Total Governmental Funds
\$ 714,742	\$ 4,858,006
3,151,754	14,493,213
7,356,643	41,597,165
<u>4,315,214</u>	<u>12,011,851</u>
<u>15,538,353</u>	<u>72,960,235</u>
5,404,025	32,449,414
121,038	8,360,776
	3,914,069
6,542	7,360,060
	2,542,777
3,712,495	5,111,574
2,665,180	7,518,866
3,003,578	3,096,642
<u>1,139,946</u>	<u>1,143,656</u>
<u>16,052,804</u>	<u>71,497,834</u>
<u>(514,451)</u>	<u>1,462,401</u>
800,000	1,243,747
(300,000)	(1,243,747)
	4,180,603
	<u>157,576</u>
<u>500,000</u>	<u>4,338,179</u>
<u>(14,451)</u>	<u>5,800,580</u>
4,938,188	29,676,163
22,207	
<u>4,960,395</u>	<u>29,676,163</u>
<u>\$ 4,945,944</u>	<u>\$ 35,476,743</u>

**Flowing Wells Unified School District No. 8**  
**Reconciliation of the Statement of Revenues, Expenditures and**  
**Changes in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2025**

**Changes in fund balances - total governmental funds** **\$ 5,800,580**

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

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

Expenditures for capitalized assets	\$ 5,920,939	
Less current year depreciation	<u>(4,546,212)</u>	
		1,374,727

Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position.

Financed purchase agreements	(4,180,603)
------------------------------	-------------

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

Property taxes	13,263	
Intergovernmental	<u>122,596</u>	
		135,859

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

Financed purchase principal retirement	788,578	
Lease principal retirement	93,064	
Bond principal retirement	<u>2,215,000</u>	
		3,096,642

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

Current year pension/OPEB contributions	4,588,805	
Pension/OPEB expense	<u>(4,378,805)</u>	
		210,000

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	(47,390)	
Amortization of deferred bond items	141,231	
Compensated absences	<u>(1,175,241)</u>	
		<u>(1,081,400)</u>

**Changes in net position in governmental activities** **\$ 5,355,805**

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

The financial statements of the Flowing Wells Unified School District No. 8 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During the year ended June 30, 2025, the District implemented the provisions of GASB Statement No. 101, *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences. Liabilities are recognized for leave that has not been used, as well as leave that has been used but not yet paid in cash or settled through noncash means. The District's analysis of compensated absences in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

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

**A. Reporting Entity**

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

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

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

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

**B. Government-Wide and Fund Financial Statements**

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

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

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

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

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

**Fund Financial Statements** – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

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.

Property taxes, state aid, tuition, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Food services and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues arise when resources are received by the District before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

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

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

The District reports the following major governmental funds:

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

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

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

**D. Cash and Investments**

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

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

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

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

**E. Investment Income**

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

**F. Receivables and Payables**

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

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

**G. Property Tax Calendar**

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

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

**H. Inventory**

All inventories are valued at cost using the average cost method with the exception of food service inventory, which is valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

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

**I. Prepaid Items**

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

**J. Capital Assets**

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

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

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

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

Land improvements	5 - 22 years
Buildings and improvements	20 - 80 years
Vehicles, furniture and equipment	3 - 15 years
Intangible right-to use assets	2 - 4 years

**K. Deferred Outflows/Inflows of Resources**

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

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

**L. Compensated Absences**

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay in varying amounts. Only benefits considered more likely than not to be used or paid 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.

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

**O. Long-term Obligations**

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

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

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

**P. Interfund Activity**

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

**Q. Net Position Flow Assumption**

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

**R. Estimates**

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

**Note 2 – Fund Balance Classifications**

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

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 2 – Fund Balance Classifications**

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

**Committed.** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Governing Board. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

**Assigned.** Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Governing Board or by the Chief Financial Officer who has been delegated that authority by a formal Governing Board action.

**Unassigned.** Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 2 – Fund Balance Classifications**

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

	General	Federal and State Grants	Other Special Revenue	Non-Major Governmental Funds
Fund Balances:				
Nonspendable:				
Inventory	\$ 160,030	\$	\$	\$ 246,108
Prepaid items	856,877			
Restricted:				
Debt service				1,563,413
Capital projects	4,180,603			
Voter approved initiatives				1,765,587
Federal and state projects		2,408,317		
Auxiliary operations			1,410,600	
Food service				1,477,217
Civic center			315,155	
Community schools			1,132,976	
Insurance refund			202,234	
Gifts and donations			895,736	
Student activities			439,288	
Other purposes			71,992	
Unassigned	18,456,991			(106,381)
Total fund balances	<u>\$ 23,654,501</u>	<u>\$ 2,408,317</u>	<u>\$ 4,467,981</u>	<u>\$ 4,945,944</u>

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

**Individual Deficit Fund Balance** – At year end, the Other Capital Projects Fund, a non-major governmental fund, reported a deficit of \$106,381 in fund balance. The deficit arose because of operations during the year. Additional revenues received in fiscal year 2025-26 are expected to eliminate the deficit.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**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 \$5.9 million and the bank balance was \$6.1 million. At year end, \$5.6 million of the District’s deposits were covered by collateral held by the pledging financial institution’s trust department or agent but not in the District’s name. The District also had \$4.2 million of financed purchase proceeds held in an escrow account.

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

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

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

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

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

	Average Maturities	Fair Value
County Treasurer’s investment pool	92 days	\$ 19,442,813
State Treasurer’s investment pool 7	26 days	1,340,473
Total		\$ 20,783,286

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**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 AA-1 by Moody’s at year end.

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

**Note 5 – Receivables**

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

	General	Federal and State Grants	Non-Major Governmental Funds
Due from other governmental entities:			
Due from federal government	\$ 401,445	\$ 376,847	\$ 59,432
Due from state government	7,346,972		221,761
Net due from governmental entities	\$ 7,748,417	\$ 376,847	\$ 281,193

**Note 6 – Leases Receivable**

The District leases land under the provisions of contracts classified as leases. The related receivables under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Lease revenue of \$1,371 and related interest revenue of \$129 are recorded as other local revenue in the General Fund.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**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	\$ 4,384,282	\$	\$	\$ 4,384,282
Construction in progress	3,146,089	4,011,543	5,159,390	1,998,242
Total capital assets, not being depreciated	<u>7,530,371</u>	<u>4,011,543</u>	<u>5,159,390</u>	<u>6,382,524</u>
Capital assets, being depreciated:				
Land improvements	5,791,015	166,235	14,417	5,942,833
Buildings and improvements	103,284,224	5,690,447	71,114	108,903,557
Vehicles, furniture and equipment	12,013,085	1,212,104	306,875	12,918,314
Right-to-use leased vehicles, furniture and equipment	361,162		361,162	
Total capital assets being depreciated	<u>121,449,486</u>	<u>7,068,786</u>	<u>753,568</u>	<u>127,764,704</u>
Less accumulated depreciation for:				
Land improvements	(4,249,764)	(248,053)	(14,417)	(4,483,400)
Buildings and improvements	(44,730,579)	(3,457,179)	(68,094)	(48,119,664)
Vehicles, furniture and equipment	(7,361,458)	(751,054)	(262,505)	(7,850,007)
Right-to-use leased vehicles, furniture and equipment	(271,236)	(89,926)	(361,162)	
Total accumulated depreciation	<u>(56,613,037)</u>	<u>(4,546,212)</u>	<u>(706,178)</u>	<u>(60,453,071)</u>
Total capital assets being depreciated, net	<u>64,836,449</u>	<u>2,522,574</u>	<u>47,390</u>	<u>67,311,633</u>
Governmental activities capital assets, net	<u>\$ 72,366,820</u>	<u>\$ 6,534,117</u>	<u>\$ 5,206,780</u>	<u>\$ 73,694,157</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 3,367,875
Support services – students and staff	16,036
Support services – administration	73,205
Operation and maintenance of plant services	672,338
Student transportation services	218,689
Operation of non-instructional services	198,069
Total depreciation expense – governmental activities	<u>\$ 4,546,212</u>

**Construction Commitments** – At year end, the District had contractual commitments related to various capital projects for school improvement. At year end the District had spent \$2.0 million on the projects and had estimated remaining contractual commitments of \$570,732. These projects are being funded with the General, Federal and State Grants and Other Capital Projects Funds.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 8 – Financed Purchases Payable**

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

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

Year ending June 30:	Governmental Activities	
	Principal	Interest
2026	\$ 809,975	\$ 170,247
2027	601,443	520,655
2028	1,257,934	306,533
2029	613,182	251,910
2030	631,858	226,326
2031-35	1,794,967	1,794,967
2036-40	1,043,345	1,043,345
2041-45	1,704,720	1,704,720
Total	<u>\$ 8,457,424</u>	<u>\$ 6,018,703</u>

**Note 9 – General Obligation Bonds Payable**

Bonds payable at year end, consisted of the following outstanding general obligation bonds. The bonds are both callable and noncallable with interest payable semiannually. Property taxes from the Debt Service Fund, a non-major governmental fund, are used to pay bonded debt. The District’s legal debt limit is \$101.7 million, and the legal debt margin is \$78.5 million.

Purpose	Original Amount Issued	Interest Rates	Remaining Maturities	Outstanding Principal June 30, 2025	Due Within One Year
<b>Governmental activities:</b>					
Refunding Bonds, Series 2016	\$ 9,800,000	4.00-5.00%	7/1/26-29	\$ 4,195,000	\$ 1,250,000
School Improvement Bonds, Project of 2017, Series A (2018)	13,385,000	2.75-5.00%	7/1/26-37	9,815,000	650,000
School Improvement Bonds, Project of 2017, Series B (2021)	8,905,000	3.00-4.00%	7/1/26-40	<u>7,830,000</u>	<u>450,000</u>
Total				<u>\$ 21,840,000</u>	<u>\$ 2,350,000</u>

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 9 – 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	
	Principal	Interest
2026	\$ 2,350,000	\$ 859,426
2027	2,000,000	771,926
2028	2,115,000	685,226
2029	2,210,000	593,626
2030	1,215,000	494,976
2031-35	6,910,000	1,705,980
2036-40	5,040,000	415,502
Total	<u>\$ 21,840,000</u>	<u>\$ 5,526,662</u>

**Note 10 – Changes in Long-Term Liabilities**

Long-term liability activity for the current fiscal year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 24,055,000	\$	\$ 2,215,000	\$ 21,840,000	\$ 2,350,000
Premium	2,248,025		234,494	2,013,531	
Total bonds payable	<u>26,303,025</u>		<u>2,449,494</u>	<u>23,853,531</u>	<u>2,350,000</u>
Financed purchases payable	5,065,399	4,180,603	788,578	8,457,424	809,975
Leases payable	93,064		93,064		
Net OPEB liability	34,840		27,844	6,996	
Net pension liability	43,113,842		106,596	43,007,246	
Compensated absences payable	1,133,454	1,175,241		2,308,695	1,480,178
Total long-term liabilities	<u>\$ 75,743,624</u>	<u>\$ 5,355,844</u>	<u>\$ 3,465,576</u>	<u>\$ 77,633,892</u>	<u>\$ 4,640,153</u>

**Note 11 – Interfund Transfers**

At year end, interfund balances were as follows:

**Interfund transfers** – Transfers between funds of \$1,243,747 were used to move federal grant funds restricted for indirect costs, and to transfer funds from the General Fund to the Other Capital Projects Fund, a non-major governmental fund, to pay the financed purchases when due.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 12 – 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.

**Note 13 – Restatements of Beginning Balances**

**Change within the Financial Reporting Entity** – The Other Capital Projects 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 Other Capital Projects Fund did not meet the criteria to be reported as a major fund.

The effect of this change resulted in adjustments to beginning fund balances, as follows:

	June 30, 2024, As Previously Reported	Change within the Financial Reporting Entity	June 30, 2024, As Restated
<b>Governmental Funds</b>			
Major Funds:			
General Fund	\$ 17,685,830		\$ 17,685,830
Federal and State grants	2,503,376		2,503,376
Other Special Revue	4,526,562		4,526,562
Other Capital Projects	22,207	(22,207)	
Non-Major Governmental Funds	4,938,188	22,207	4,960,395
Total Governmental Funds	<u>\$ 29,676,163</u>	<u>\$</u>	<u>\$ 29,676,163</u>

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 14 – Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District was unable to obtain general property and liability insurance at a cost it considered to be economically justifiable. Therefore, the District joined the Arizona School Risk Retention Trust, Inc. (ASRRT). ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for school districts and community colleges in the State. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

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

The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 15 – Pensions and Other Postemployment Benefits**

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 15 – Pensions and Other Postemployment Benefits**

**Aggregate Amounts.** At June 30, 2025, the District reported the following aggregate amounts related to pensions and OPEB for all plans to which it contributes:

	Pension	OPEB	Total
Net assets	\$	\$ (1,622,897)	\$ (1,622,897)
Net liability	43,007,246	6,996	43,014,242
Deferred outflows of resources	7,297,752	164,933	7,462,685
Deferred inflows of resources	2,746,483	607,475	3,353,958
Expense	4,581,212	(202,407)	4,378,805
Contributions	4,506,526	82,279	4,588,805

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

**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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 15 – Pensions and Other Postemployment Benefits**

**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 12.27 percent (12.12 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 12.27 percent (12.05 percent for retirement, 0.07 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, 2025 were \$4.5 million.

Employers are also required to pay an Alternate Contribution Rate (ACR), for retired members who return to work in positions that would typically be filled by an employee who contributes to ASRS. The District was required by statute to contribute at the actuarially determined rate of 10.19 percent (10.14 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, 2024. 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, 2023, to the measurement date of June 30, 2024. 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, 2024.

At June 30, 2024, the District reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2024, the District’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2023 was:

Net Liability	District % Proportion	Increase (Decrease)
\$ 43,007,246	0.269	0.003

**Pension Expense and Deferred Outflows/Inflows of Resources.** The District has deferred outflows and inflows of resources related to the net pension liability. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The District’s pension expense for the year ended June 30, 2025 was \$4.6 million.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 15 – Pensions and Other Postemployment Benefits**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,400,624	\$
Net difference between projected and actual earnings on pension investments		2,746,483
Changes in proportion and differences between contributions and proportionate share of contributions	390,602	
Contributions subsequent to the measurement date	4,506,526	
Total	\$ 7,297,752	\$ 2,746,483

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, 2026. 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:	
2026	\$ (976,253)
2027	2,220,233
2028	(695,225)
2029	(504,012)

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

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Inflation	2.3%
Projected salary increases	2.9-8.4%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 15 – Pensions and Other Postemployment Benefits**

The actuarial assumptions used in the June 30, 2023, 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%	4.48%
Credit	23	4.40
Interest rate sensitive	6	(0.45)
Private equity	10	6.11
Real estate	17	6.05
Total	100%	

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2025**

**Note 15 – Pensions and Other Postemployment Benefits**

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

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.0%	7.0%	8.0%
Net liability	\$ 65,852,887	\$ 43,007,246	\$ 23,967,398

**Contributions payable.** The District's accrued payroll and employee benefits included \$190,513 of outstanding pension contribution amounts payable to ASRS for the year ended June 30, 2025.

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

**Required Supplementary Information**

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**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Non-GAAP Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 316,407	\$ 316,407
Property taxes			10,839,146	10,839,146
State aid and grants			30,994,364	30,994,364
<b>Total revenues</b>			<u>42,149,917</u>	<u>42,149,917</u>
<b>Expenditures</b>				
Current:				
Instruction	22,978,931	23,450,096	22,353,705	1,096,391
Support services - students and staff	5,741,924	5,581,566	5,072,089	509,477
Support services - administration	5,130,252	5,557,625	5,138,131	419,494
Operation and maintenance of plant services	6,896,758	7,512,795	6,722,616	790,179
Student transportation services	2,395,864	2,476,168	2,347,973	128,195
Operation of non-instructional services	102,928	140,550	112,079	28,471
<b>Total expenditures</b>	<u>43,246,657</u>	<u>44,718,800</u>	<u>41,746,593</u>	<u>2,972,207</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(43,246,657)</u>	<u>(44,718,800)</u>	<u>403,324</u>	<u>45,122,124</u>
<b>Other financing sources (uses)</b>				
Transfers out			(800,000)	(800,000)
<b>Total other financing sources (uses)</b>			<u>(800,000)</u>	<u>(800,000)</u>
<b>Changes in fund balances</b>	<u>(43,246,657)</u>	<u>(44,718,800)</u>	<u>(396,676)</u>	<u>44,322,124</u>
<b>Fund balances, beginning of year</b>			<u>8,767,835</u>	<u>8,767,835</u>
<b>Fund balances, end of year</b>	<u>\$ (43,246,657)</u>	<u>\$ (44,718,800)</u>	<u>\$ 8,371,159</u>	<u>\$ 53,089,959</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Federal and State Grants**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 44,852	\$ 44,852
State aid and grants			550,284	550,284
Federal aid, grants and reimbursements			6,729,288	6,729,288
<b>Total revenues</b>			<u>7,324,424</u>	<u>7,324,424</u>
<b>Expenditures</b>				
Current:				
Instruction	5,623,818	4,387,007	3,724,385	662,622
Support services - students and staff	2,040,413	1,591,678	1,351,268	240,410
Support services - administration	139,204	108,590	92,188	16,402
Operation and maintenance of plant services	181,345	141,463	120,096	21,367
Student transportation services	20,423	15,931	13,525	2,406
Operation of non-instructional services	791,946	617,778	524,468	93,310
Capital outlay	2,189,206	1,707,747	1,449,806	257,941
<b>Total expenditures</b>	<u>10,986,355</u>	<u>8,570,194</u>	<u>7,275,736</u>	<u>1,294,458</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(10,986,355)</u>	<u>(8,570,194)</u>	<u>48,688</u>	<u>8,618,882</u>
<b>Other financing sources (uses)</b>				
Transfers out			(143,747)	(143,747)
<b>Total other financing sources (uses)</b>			<u>(143,747)</u>	<u>(143,747)</u>
<b>Changes in fund balances</b>	<u>(10,986,355)</u>	<u>(8,570,194)</u>	<u>(95,059)</u>	<u>8,475,135</u>
<b>Fund balances, beginning of year</b>			<u>2,503,376</u>	<u>2,503,376</u>
<b>Fund balances, end of year</b>	<u>\$ (10,986,355)</u>	<u>\$ (8,570,194)</u>	<u>\$ 2,408,317</u>	<u>\$ 10,978,511</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Other Special Revenue**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 3,285,496	\$ 3,285,496
<b>Total revenues</b>			<u>3,285,496</u>	<u>3,285,496</u>
<b>Expenditures</b>				
Current:				
Instruction	1,939,215	1,962,124	922,984	1,039,140
Support services - students and staff	2,223,295	2,249,560	1,058,194	1,191,366
Support services - administration	75,500	76,392	35,935	40,457
Operation and maintenance of plant services	282,065	285,397	134,251	151,146
Student transportation services	302,830	306,407	144,134	162,273
Operation of non-instructional services	1,602,101	1,621,027	762,532	858,495
Capital outlay	600,993	608,092	286,047	322,045
<b>Total expenditures</b>	<u>7,026,000</u>	<u>7,109,000</u>	<u>3,344,077</u>	<u>3,764,923</u>
<b>Changes in fund balances</b>	<u>(7,026,000)</u>	<u>(7,109,000)</u>	<u>(58,581)</u>	<u>7,050,419</u>
<b>Fund balances, beginning of year</b>			<u>4,526,562</u>	<u>4,526,562</u>
<b>Fund balances, end of year</b>	<u>\$ (7,026,000)</u>	<u>\$ (7,109,000)</u>	<u>\$ 4,467,981</u>	<u>\$ 11,576,981</u>

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
District's proportion of the net pension (assets) liability	0.27%	0.27%	0.26%	0.25%
District's proportionate share of the net pension (assets) liability	\$ 43,007,246	\$ 43,113,842	\$ 42,963,350	\$ 33,361,333
District's covered payroll	\$ 37,525,112	\$ 34,778,154	\$ 31,315,137	\$ 28,510,215
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	114.61%	123.97%	137.20%	117.02%
Plan fiduciary net position as a percentage of the total pension liability	76.93%	75.47%	74.26%	78.58%

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Actuarially determined contribution	\$ 4,506,526	\$ 4,514,271	\$ 4,145,556	\$ 3,760,948
Contributions in relation to the actuarially determined contribution	<u>4,506,526</u>	<u>4,514,271</u>	<u>4,145,556</u>	<u>3,760,948</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 37,398,556	\$ 37,525,112	\$ 34,778,154	\$ 31,315,137
Contributions as a percentage of covered payroll	12.05%	12.03%	11.92%	12.01%

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
0.25%	0.25%	0.25%	0.25%	0.25%	0.26%
\$ 44,092,528	\$ 36,887,199	\$ 34,954,065	\$ 39,252,014	\$ 40,775,406	\$ 41,134,327
\$ 28,152,472	\$ 26,704,392	\$ 24,879,413	\$ 24,535,853	\$ 23,217,124	\$ 23,839,210
156.62%	138.13%	140.49%	159.98%	175.63%	172.55%
69.33%	73.24%	73.40%	69.92%	67.06%	68.35%

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 3,321,440	\$ 3,223,458	\$ 2,985,551	\$ 2,711,856	\$ 2,644,965	\$ 2,519,058
<u>3,321,440</u>	<u>3,223,458</u>	<u>2,985,551</u>	<u>2,711,856</u>	<u>2,644,965</u>	<u>2,519,058</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 28,510,215	\$ 28,152,472	\$ 26,704,392	\$ 24,879,413	\$ 24,535,853	\$ 23,217,124
11.65%	11.45%	11.18%	10.90%	10.78%	10.85%

**Flowing Wells Unified School District No. 8**  
**Notes to Required Supplementary Information**  
**June 30, 2025**

**Note 1 – Budgetary Basis of Accounting**

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

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

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

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

	<u>Total</u>	<u>Fund</u>
	<u>Expenditures</u>	<u>Balances</u>
		<u>End of Year</u>
Statement of Revenues, Expenditures and Changes in		
Fund Balances - Governmental Funds	\$ 44,825,217	\$ 23,654,501
Other funds presented in the General Fund	(4,887,776)	(11,828,593)
Current-year prepaid items	756,877	(756,877)
Prior-year prepaid items	(829,931)	
Employee insurance account	<u>1,882,206</u>	<u>(2,697,872)</u>
Schedule of Revenue, Expenditures and Changes in		
Fund Balances – Budget and Actual - General Fund	<u>\$ 41,746,593</u>	<u>\$ 8,371,159</u>

**Note 2 – Pension Plan Schedules**

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

**Factors that Affect Trends.** The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

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

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**Governmental Funds**

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## **Non-Major Governmental Funds**

### **Special Revenue Funds**

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

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

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

### **Debt Service Fund**

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

### **Capital Project Funds**

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

**Flowing Wells Unified School District No. 8**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2025**

	Special Revenue Funds			Debt Service Fund
	Classroom Site	Instructional Improvement	Food Service	Debt Service
<b>Assets</b>				
Cash and investments	\$ 1,873,547	\$ 44,077	\$ 1,892,548	\$ 1,534,935
Deposits			91,219	
Property taxes receivable				83,315
Due from governmental entities		187,361	59,432	
Inventory			246,108	
<b>Total assets</b>	<u>\$ 1,873,547</u>	<u>\$ 231,438</u>	<u>\$ 2,289,307</u>	<u>\$ 1,618,250</u>
<b>Liabilities</b>				
Accounts payable	\$	\$	\$ 565,982	\$
Accrued payroll and employee benefits	<u>315,757</u>	<u>23,641</u>		
<b>Total liabilities</b>	<u>315,757</u>	<u>23,641</u>	<u>565,982</u>	
<b>Deferred inflows of resources</b>				
Unavailable revenues - property taxes				54,837
Unavailable revenues - intergovernmental				
<b>Total deferred inflows of resources</b>				<u>54,837</u>
<b>Fund balances</b>				
Nonspendable			246,108	
Restricted	1,557,790	207,797	1,477,217	1,563,413
Unassigned				
<b>Total fund balances</b>	<u>1,557,790</u>	<u>207,797</u>	<u>1,723,325</u>	<u>1,563,413</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,873,547</u>	<u>\$ 231,438</u>	<u>\$ 2,289,307</u>	<u>\$ 1,618,250</u>

**Capital Projects**

<u>Funds</u>		<b>Total Non-Major</b>	
<u>Other Capital</u>		<u>Governmental</u>	
<u>Projects</u>		<u>Funds</u>	
\$ 219,598		\$ 5,564,705	
		91,219	
		83,315	
34,400		281,193	
		246,108	
<u>\$ 253,998</u>		<u>\$ 6,266,540</u>	
\$ 190,352		\$ 756,334	
		339,398	
<u>190,352</u>		<u>1,095,732</u>	
		54,837	
170,027		170,027	
<u>170,027</u>		<u>224,864</u>	
		246,108	
		4,806,217	
(106,381)		(106,381)	
<u>(106,381)</u>		<u>4,945,944</u>	
<u>\$ 253,998</u>		<u>\$ 6,266,540</u>	

**Flowing Wells Unified School District No. 8**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2025**

	Special Revenue Funds			Debt Service Fund
	Classroom Site	Instructional Improvement	Food Service	Debt Service
<b>Revenues</b>				
Other local	\$ 341,116	\$ 5,449	\$ 250,379	\$ 113,864
Property taxes				3,151,754
State aid and grants	4,890,297	393,075		
Federal aid, grants and reimbursements			4,189,640	
<b>Total revenues</b>	<b>5,231,413</b>	<b>398,524</b>	<b>4,440,019</b>	<b>3,265,618</b>
<b>Expenditures</b>				
Current:				
Instruction	5,089,722	314,303		
Support services - students and staff	69,831	51,207		
Operation and maintenance of plant services			6,542	
Operation of non-instructional services	77,210	3,467	3,631,818	
Capital outlay			520,912	
Debt service:				
Principal retirement				2,215,000
Interest and fiscal charges				941,425
<b>Total expenditures</b>	<b>5,236,763</b>	<b>368,977</b>	<b>4,159,272</b>	<b>3,156,425</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(5,350)</b>	<b>29,547</b>	<b>280,747</b>	<b>109,193</b>
<b>Other financing sources (uses)</b>				
Transfers in				
Transfers out			(300,000)	
<b>Total other financing sources (uses)</b>			<b>(300,000)</b>	
<b>Changes in fund balances</b>	<b>(5,350)</b>	<b>29,547</b>	<b>(19,253)</b>	<b>109,193</b>
<b>Fund balances, beginning of year, previously reported</b>	1,563,140	178,250	1,742,578	1,454,220
Adjustments to beginning fund balances				
<b>Fund balances, beginning of year, as restated</b>	<b>1,563,140</b>	<b>178,250</b>	<b>1,742,578</b>	<b>1,454,220</b>
<b>Fund balances, end of year</b>	<b>\$ 1,557,790</b>	<b>\$ 207,797</b>	<b>\$ 1,723,325</b>	<b>\$ 1,563,413</b>

**Capital Projects**

<b>Funds</b>	
<b>Other Capital Projects</b>	<b>Total Non-Major Governmental Funds</b>
\$ 3,934	\$ 714,742
	3,151,754
2,073,271	7,356,643
125,574	4,315,214
<u>2,202,779</u>	<u>15,538,353</u>
	5,404,025
	121,038
	6,542
	3,712,495
2,144,268	2,665,180
788,578	3,003,578
198,521	1,139,946
<u>3,131,367</u>	<u>16,052,804</u>
<u>(928,588)</u>	<u>(514,451)</u>
800,000	800,000
	(300,000)
<u>800,000</u>	<u>500,000</u>
<u>(128,588)</u>	<u>(14,451)</u>
	4,938,188
22,207	22,207
<u>22,207</u>	<u>4,960,395</u>
<u>\$ (106,381)</u>	<u>\$ 4,945,944</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Classroom Site**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 341,116	\$ 341,116
State aid and grants			4,890,297	4,890,297
<b>Total revenues</b>			<u>5,231,413</u>	<u>5,231,413</u>
<b>Expenditures</b>				
Current:				
Instruction	6,117,832	6,296,974	5,089,722	1,207,252
Support services - students and staff	104,669	86,071	69,831	16,240
Operation of non-instructional services	<u>98,730</u>	<u>80,259</u>	<u>77,210</u>	<u>3,049</u>
<b>Total expenditures</b>	<u>6,321,231</u>	<u>6,463,304</u>	<u>5,236,763</u>	<u>1,226,541</u>
<b>Changes in fund balances</b>	<u>(6,321,231)</u>	<u>(6,463,304)</u>	<u>(5,350)</u>	<u>6,457,954</u>
<b>Fund balances, beginning of year</b>			<u>1,563,140</u>	<u>1,563,140</u>
<b>Fund balances, end of year</b>	<u>\$ (6,321,231)</u>	<u>\$ (6,463,304)</u>	<u>\$ 1,557,790</u>	<u>\$ 8,021,094</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Instructional Improvement**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 5,449	\$ 5,449
State aid and grants			393,075	393,075
<b>Total revenues</b>			<u>398,524</u>	<u>398,524</u>
<b>Expenditures</b>				
Current:				
Instruction	374,802	332,211	314,303	17,908
Support services - students and staff	61,064	54,125	51,207	2,918
Operation of non-instructional services	4,134	3,665	3,467	198
<b>Total expenditures</b>	<u>440,000</u>	<u>390,000</u>	<u>368,977</u>	<u>21,023</u>
<b>Changes in fund balances</b>	<u>(440,000)</u>	<u>(390,000)</u>	<u>29,547</u>	<u>419,547</u>
<b>Fund balances, beginning of year</b>			<u>178,250</u>	<u>178,250</u>
<b>Fund balances, end of year</b>	<u>\$ (440,000)</u>	<u>\$ (390,000)</u>	<u>\$ 207,797</u>	<u>\$ 597,797</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Food Service**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 250,379	\$ 250,379
Federal aid, grants and reimbursements			4,189,640	4,189,640
<b>Total revenues</b>			<u>4,440,019</u>	<u>4,440,019</u>
<b>Expenditures</b>				
Current:				
Operation of non-instructional services	3,492,744	3,929,337	3,631,818	297,519
Capital outlay	500,965	563,585	520,912	42,673
<b>Total expenditures</b>	<u>4,000,000</u>	<u>4,500,000</u>	<u>4,159,272</u>	<u>340,728</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(4,000,000)</u>	<u>(4,500,000)</u>	<u>280,747</u>	<u>4,780,747</u>
<b>Other financing sources (uses)</b>				
Transfers out			(300,000)	(300,000)
<b>Total other financing sources (uses)</b>			<u>(300,000)</u>	<u>(300,000)</u>
<b>Changes in fund balances</b>	<u>(4,000,000)</u>	<u>(4,500,000)</u>	<u>(19,253)</u>	<u>4,480,747</u>
<b>Fund balances, beginning of year</b>			<u>1,742,578</u>	<u>1,742,578</u>
<b>Fund balances, end of year</b>	<u>\$ (4,000,000)</u>	<u>\$ (4,500,000)</u>	<u>\$ 1,723,325</u>	<u>\$ 6,223,325</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Debt Service**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		Variance with Final Budget
	<u>Original and Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Other local	\$	\$ 113,864	\$ 113,864
Property taxes		3,151,754	3,151,754
<b>Total revenues</b>		<u>3,265,618</u>	<u>3,265,618</u>
<b>Expenditures</b>			
Debt service:			
Principal retirement	2,215,000	2,215,000	
Interest and fiscal charges	<u>985,000</u>	<u>941,425</u>	43,575
<b>Total expenditures</b>	<u>3,200,000</u>	<u>3,156,425</u>	<u>43,575</u>
<b>Changes in fund balances</b>	<u>(3,200,000)</u>	<u>109,193</u>	<u>3,309,193</u>
<b>Fund balances, beginning of year</b>		<u>1,454,220</u>	<u>1,454,220</u>
<b>Fund balances, end of year</b>	<u>\$ (3,200,000)</u>	<u>\$ 1,563,413</u>	<u>\$ 4,763,413</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Other Capital Projects**  
**For the Year Ended June 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 3,934	\$ 3,934
State aid and grants			2,073,271	2,073,271
Federal aid, grants and reimbursements			125,574	125,574
<b>Total revenues</b>			<u>2,202,779</u>	<u>2,202,779</u>
<b>Expenditures</b>				
Capital outlay	6,012,901	2,912,901	2,144,268	768,633
Debt service:				
Principal retirement	788,578	788,578	788,578	
Interest and fiscal charges	198,521	198,521	198,521	
<b>Total expenditures</b>	<u>7,000,000</u>	<u>3,900,000</u>	<u>3,131,367</u>	<u>768,633</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(7,000,000)</u>	<u>(3,900,000)</u>	<u>(928,588)</u>	<u>2,971,412</u>
<b>Other financing sources (uses)</b>				
Transfers in			800,000	800,000
<b>Total other financing sources (uses)</b>			<u>800,000</u>	<u>800,000</u>
<b>Changes in fund balances</b>	<u>(7,000,000)</u>	<u>(3,900,000)</u>	<u>(128,588)</u>	<u>3,771,412</u>
<b>Fund balances, beginning of year</b>			<u>22,207</u>	<u>22,207</u>
<b>Fund balances, end of year</b>	<u>\$ (7,000,000)</u>	<u>\$ (3,900,000)</u>	<u>\$ (106,381)</u>	<u>\$ 3,793,619</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.

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

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Net Position:</b>					
Net investment in capital assets	\$ 45,746,509	\$ 41,371,651	\$ 35,418,891	\$ 30,236,059	\$ 28,848,930
Restricted	18,118,573	13,798,437	12,468,724	13,370,187	11,245,281
Unrestricted	(25,536,215)	(22,197,026)	(20,788,654)	(22,782,104)	(24,543,584)
Total net position	\$ 38,328,867	\$ 32,973,062	\$ 27,098,961	\$ 20,824,142	\$ 15,550,627
	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
<b>Net Position:</b>					
Net investment in capital assets	\$ 27,513,958	\$ 25,430,264	\$ 23,283,202	\$ 25,026,466	\$ 24,092,627
Restricted	10,909,754	9,786,220	11,356,514	9,355,820	8,792,574
Unrestricted	(25,467,803)	(27,715,109)	(31,640,279)	(33,557,718)	(33,865,138)
Total net position	\$ 12,955,909	\$ 7,501,375	\$ 2,999,437	\$ 824,568	\$ (979,937)

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

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

	<b>Fiscal Year Ended June 30</b>				
	<u><b>2025</b></u>	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
<b>Expenses</b>					
Instruction	\$ 37,014,756	\$ 37,646,202	\$ 34,848,056	\$ 32,256,065	\$ 29,833,084
Support services - students and staff	8,611,279	8,797,129	8,512,529	7,110,824	6,421,191
Support services - administration	4,525,601	6,460,280	6,043,958	5,225,877	5,245,004
Operation and maintenance of plant services	8,244,181	7,964,059	7,344,474	6,350,526	6,279,478
Student transportation services	3,107,985	3,164,777	3,045,896	2,511,037	1,937,869
Operation of non-instructional services	5,391,638	5,167,582	4,432,311	3,500,882	1,975,536
Interest on long-term debt	1,002,425	1,109,298	1,205,817	1,343,717	1,137,034
Total expenses	<u>67,897,865</u>	<u>70,309,327</u>	<u>65,433,041</u>	<u>58,298,928</u>	<u>52,829,196</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	1,221,348	2,353,937	3,348,822	3,406,743	2,325,434
Operation of non-instructional services	787,337	327,219	405,307	99,891	22,310
Other activities	1,722,148	872,586	874,638	677,345	251,986
Operating grants and contributions	9,692,980	14,187,310	15,089,828	12,853,542	10,915,755
Capital grants and contributions	4,323,981	5,359,046	1,861,213	2,172,656	1,332,712
Total program revenues	<u>17,747,794</u>	<u>23,100,098</u>	<u>21,579,808</u>	<u>19,210,177</u>	<u>14,848,197</u>
<b>Net (Expense)/Revenue</b>	<u><u>\$ (50,150,071)</u></u>	<u><u>\$ (47,209,229)</u></u>	<u><u>\$ (43,853,233)</u></u>	<u><u>\$ (39,088,751)</u></u>	<u><u>\$ (37,980,999)</u></u>

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Expenses</b>					
Instruction	\$ 28,475,185	\$ 24,225,283	\$ 23,277,175	\$ 23,882,165	\$ 23,797,530
Support services - students and staff	5,959,015	4,987,041	4,688,884	4,933,647	5,044,693
Support services - administration	5,302,786	4,569,376	4,366,079	4,528,761	4,355,587
Operation and maintenance of plant services	5,924,941	5,599,744	5,606,194	5,479,983	5,685,776
Student transportation services	2,234,946	1,972,200	1,738,539	1,835,192	1,739,543
Operation of non-instructional services	2,852,969	3,004,446	2,891,627	2,922,808	2,850,419
Interest on long-term debt	943,756	1,889,166	712,726	605,593	836,764
Total expenses	<u>51,693,598</u>	<u>46,247,256</u>	<u>43,281,224</u>	<u>44,188,149</u>	<u>44,310,312</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	3,035,949	2,629,035	2,000,946	2,118,503	2,140,284
Operation of non-instructional services	327,390	462,517	411,761	376,302	382,954
Other activities	723,203	180,116	167,595	832,528	993,741
Operating grants and contributions	6,988,905	7,686,462	7,315,216	6,936,911	7,721,121
Capital grants and contributions	2,959,408	674,372	295,225	1,595,923	330,778
Total program revenues	<u>14,034,855</u>	<u>11,632,502</u>	<u>10,190,743</u>	<u>11,860,167</u>	<u>11,568,878</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (37,658,743)</u>	<u>\$ (34,614,754)</u>	<u>\$ (33,090,481)</u>	<u>\$ (32,327,982)</u>	<u>\$ (32,741,434)</u>

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

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

	<b>Fiscal Year Ended June 30</b>				
	<u><b>2025</b></u>	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
<b>Net (Expense)/Revenue</b>	\$ (50,150,071)	\$ (47,209,229)	\$ (43,853,233)	\$ (39,088,751)	\$ (37,980,999)
<b>General Revenues:</b>					
Property taxes	14,506,476	12,718,490	13,790,359	13,213,140	13,061,224
Investment income	1,058,441	1,007,511	765,052	75,452	100,352
Unrestricted county aid				2,286,320	2,162,310
Unrestricted state aid	38,973,610	38,524,340	35,235,722	28,376,067	24,900,462
Unrestricted federal aid	967,349	832,989	336,919	411,287	351,369
<b>Total general revenues</b>	<u>55,505,876</u>	<u>53,083,330</u>	<u>50,128,052</u>	<u>44,362,266</u>	<u>40,575,717</u>
<b>Changes in Net Position</b>	<u>\$ 5,355,805</u>	<u>\$ 5,874,101</u>	<u>\$ 6,274,819</u>	<u>\$ 5,273,515</u>	<u>\$ 2,594,718</u>

(Continued)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Net (Expense)/Revenue</b>	\$ (37,658,743)	\$ (34,614,754)	\$ (33,090,481)	\$ (32,327,982)	\$ (32,741,434)
<b>General Revenues:</b>					
Property taxes	12,917,688	12,639,068	11,908,270	11,970,929	11,305,735
Investment income	391,420	554,897	159,625	109,665	72,972
Unrestricted county aid	2,112,919	2,090,391	2,062,934	2,087,943	2,010,153
Unrestricted state aid	25,988,487	23,534,890	20,918,532	19,803,718	19,816,228
Unrestricted federal aid	323,127	297,446	215,989	160,232	155,640
<b>Total general revenues</b>	<u>41,733,641</u>	<u>39,116,692</u>	<u>35,265,350</u>	<u>34,132,487</u>	<u>33,360,728</u>
<b>Changes in Net Position</b>	<u>\$ 4,074,898</u>	<u>\$ 4,501,938</u>	<u>\$ 2,174,869</u>	<u>\$ 1,804,505</u>	<u>\$ 619,294</u>

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

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

**(Concluded)**

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

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
General Fund:					
Nonspendable	\$ 1,016,907	\$ 984,061	\$ 902,386	\$ 962,479	\$ 753,135
Restricted	4,180,603				
Unassigned	18,456,991	16,701,769	15,429,596	12,566,464	11,201,095
Total General Fund	<u>\$ 23,654,501</u>	<u>\$ 17,685,830</u>	<u>\$ 16,331,982</u>	<u>\$ 13,528,943</u>	<u>\$ 11,954,230</u>
All Other Governmental Funds:					
Nonspendable	\$ 246,108	\$ 242,924	\$ 166,174	\$ 113,763	\$ 95,421
Restricted	11,682,515	11,747,409	11,479,501	17,850,363	19,726,999
Unassigned	(106,381)			(342,569)	(351,372)
Total all other governmental funds	<u>\$ 11,822,242</u>	<u>\$ 11,990,333</u>	<u>\$ 11,645,675</u>	<u>\$ 17,621,557</u>	<u>\$ 19,471,048</u>

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

	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>
General Fund:					
Nonspendable	\$ 813,232	\$ 732,972	\$ 742,038	\$ 694,160	\$ 569,029
Unassigned	8,838,775	6,871,913	5,930,917	6,002,795	6,583,530
Total General Fund	<u>\$ 9,652,007</u>	<u>\$ 7,604,885</u>	<u>\$ 6,672,955</u>	<u>\$ 6,696,955</u>	<u>\$ 7,152,559</u>
All Other Governmental Funds:					
Nonspendable	\$ 100,048	\$ 106,215	\$ 79,204	\$ 86,059	\$ 113,343
Restricted	10,689,890	21,996,678	25,110,406	9,328,521	9,165,666
Unassigned	(234,542)	(47,459)	(89,200)		
Total all other governmental funds	<u>\$ 10,555,396</u>	<u>\$ 22,055,434</u>	<u>\$ 25,100,410</u>	<u>\$ 9,414,580</u>	<u>\$ 9,279,009</u>

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

**(Concluded)**

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

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Federal sources:</b>					
Federal grants	\$ 7,822,211	\$ 13,180,408	\$ 11,785,735	\$ 9,880,832	\$ 7,742,628
National School Lunch Program	4,189,640	3,749,996	3,489,006	3,940,617	2,066,892
Total federal sources	<u>12,011,851</u>	<u>16,930,404</u>	<u>15,274,741</u>	<u>13,821,449</u>	<u>9,809,520</u>
<b>State sources:</b>					
State equalization assistance	33,690,238	33,373,651	30,448,714	23,568,240	21,889,987
State grants	550,284	584,899	1,332,542	906,107	922,605
School Facilities Oversight Board	2,073,271	3,073,535	115,970	607,304	492,015
Other revenues	5,283,372	5,150,689	4,787,008	4,807,827	3,010,475
Total state sources	<u>41,597,165</u>	<u>42,182,774</u>	<u>36,684,234</u>	<u>29,889,478</u>	<u>26,315,082</u>
<b>Local sources:</b>					
Property taxes	14,493,213	13,226,551	13,769,452	13,198,601	12,946,485
County aid				2,286,320	2,162,310
Food service sales	174,715	320,473	405,307	99,891	5,542
Investment income	1,058,441	1,007,511	765,052	75,452	100,352
Other revenues	3,624,850	3,334,677	4,334,893	4,503,900	3,334,398
Total local sources	<u>19,351,219</u>	<u>17,889,212</u>	<u>19,274,704</u>	<u>20,164,164</u>	<u>18,549,087</u>
<b>Total revenues</b>	<u><u>\$ 72,960,235</u></u>	<u><u>\$ 77,002,390</u></u>	<u><u>\$ 71,233,679</u></u>	<u><u>\$ 63,875,091</u></u>	<u><u>\$ 54,673,689</u></u>

(Continued)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Federal sources:</b>					
Federal grants	\$ 4,223,179	\$ 4,651,260	\$ 4,106,685	\$ 5,105,541	\$ 4,784,320
National School Lunch Program	2,422,601	2,528,980	2,565,275	2,606,491	2,654,882
Total federal sources	<u>6,645,780</u>	<u>7,180,240</u>	<u>6,671,960</u>	<u>7,712,032</u>	<u>7,439,202</u>
<b>State sources:</b>					
State equalization assistance	22,658,056	20,259,367	17,884,357	17,123,536	17,413,770
State grants	955,148	766,644	273,703	130,248	157,772
School Facilities Oversight Board	1,951,042	108,674	181,911	281,857	293,475
Other revenues	3,330,431	3,275,523	3,216,788	2,680,174	2,402,451
Total state sources	<u>28,894,677</u>	<u>24,410,208</u>	<u>21,556,759</u>	<u>20,215,815</u>	<u>20,267,468</u>
<b>Local sources:</b>					
Property taxes	12,915,409	12,573,845	11,910,220	11,886,197	11,276,121
County aid	2,134,446	2,090,391	2,062,934	2,087,943	2,010,153
Food service sales	321,998	382,452	349,170	368,223	372,443
Investment income	391,420	554,897	159,625	109,665	72,972
Other revenues	4,177,087	3,457,457	2,795,763	3,528,047	3,461,633
Total local sources	<u>19,940,360</u>	<u>19,059,042</u>	<u>17,277,712</u>	<u>17,980,075</u>	<u>17,193,322</u>
<b>Total revenues</b>	<u>\$ 55,480,817</u>	<u>\$ 50,649,490</u>	<u>\$ 45,506,431</u>	<u>\$ 45,907,922</u>	<u>\$ 44,899,992</u>

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

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

**(Concluded)**

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

	Fiscal Year Ended June 30				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 32,449,414	\$ 32,845,528	\$ 30,378,046	\$ 28,786,464	\$ 25,347,384
Support services - students and staff	8,360,776	8,534,408	8,269,049	7,079,122	6,185,638
Support services - administration	3,914,069	6,013,652	5,700,759	4,888,275	4,777,330
Operation and maintenance of plant services	7,360,060	7,091,229	6,514,233	5,784,253	5,435,121
Student transportation services	2,542,777	2,521,845	2,526,374	1,933,375	1,408,070
Operation of non-instructional services	5,111,574	4,892,362	4,222,290	3,323,621	1,788,453
Capital outlay	7,518,866	9,277,234	12,767,550	8,661,733	4,540,583
Debt service -					
Principal retirement	3,096,642	2,932,172	2,749,616	2,531,734	2,694,416
Interest and fiscal charges	1,143,656	1,250,529	1,347,048	1,484,948	1,212,423
Bond issuance costs					204,444
<b>Total expenditures</b>	<u>\$ 71,497,834</u>	<u>\$ 75,358,959</u>	<u>\$ 74,474,965</u>	<u>\$ 64,473,525</u>	<u>\$ 53,593,862</u>
Expenditures for capitalized assets	\$ 5,920,939	\$ 7,221,192	\$ 11,426,830	\$ 6,738,137	\$ 2,811,051
Debt service as a percentage of noncapital expenditures	6%	6%	6%	7%	8%

(Continued)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 25,254,459	\$ 23,701,936	\$ 22,193,984	\$ 21,866,324	\$ 21,190,136
Support services - students and staff	5,800,310	5,318,265	4,887,217	4,919,281	4,929,873
Support services - administration	4,851,412	4,598,422	4,374,101	4,452,051	4,175,551
Operation and maintenance of plant services	5,242,038	5,206,740	5,570,404	5,734,135	5,587,530
Student transportation services	1,639,012	1,679,592	1,631,830	1,546,219	1,486,441
Operation of non-instructional services	2,648,574	2,884,580	2,776,074	2,797,043	2,781,371
Capital outlay	18,013,964	4,410,941	7,800,870	2,634,100	3,862,990
Debt service -					
Principal retirement	2,090,821	3,163,876	1,810,714	1,646,317	1,438,880
Interest and fiscal charges	1,019,145	1,964,555	650,939	730,332	853,893
Bond issuance costs			252,015	213,359	
<b>Total expenditures</b>	<u>\$ 66,559,735</u>	<u>\$ 52,928,907</u>	<u>\$ 51,948,148</u>	<u>\$ 46,539,161</u>	<u>\$ 46,306,665</u>
Expenditures for capitalized assets	\$ 15,746,835	\$ 3,145,563	\$ 7,228,702	\$ 1,665,104	\$ 2,912,507
Debt service as a percentage of noncapital expenditures	6%	10%	6%	5%	5%

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

**(Concluded)**

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

	<b>Fiscal Year Ended June 30</b>				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 1,462,401	\$ 1,643,431	\$ (3,241,286)	\$ (598,434)	\$ 1,079,827
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds					8,905,000
Premium on sale of bonds					1,251,000
Financed purchase agreement	4,180,603				
Insurance recoveries	157,576	55,075	68,443	95,970	46,772
Transfers in	1,243,747	1,142,455	482,315	1,534,749	1,027,362
Transfers out	<u>(1,243,747)</u>	<u>(1,142,455)</u>	<u>(482,315)</u>	<u>(1,534,749)</u>	<u>(1,027,362)</u>
Total other financing sources (uses)	<u>4,338,179</u>	<u>55,075</u>	<u>68,443</u>	<u>95,970</u>	<u>10,202,772</u>
<b>Changes in fund balances</b>	<u>\$ 5,800,580</u>	<u>\$ 1,698,506</u>	<u>\$ (3,172,843)</u>	<u>\$ (502,464)</u>	<u>\$ 11,282,599</u>
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ (11,078,918)	\$ (2,279,417)	\$ (6,441,717)	\$ (631,239)	\$ (1,406,673)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds			13,385,000		
Issuance of refunding bonds				9,800,000	
Premium on sale of bonds			834,340	1,621,601	
Payment to refunded bond escrow agent				(11,208,242)	
Capital lease agreements			7,843,184		2,261,793
Insurance recoveries	172,373	148,326			
Transfers in	1,034,262	1,249,153	815,774	268,763	318,071
Transfers out	<u>(1,034,262)</u>	<u>(1,249,153)</u>	<u>(815,774)</u>	<u>(268,763)</u>	<u>(318,071)</u>
Total other financing sources (uses)	<u>172,373</u>	<u>148,326</u>	<u>22,062,524</u>	<u>213,359</u>	<u>2,261,793</u>
<b>Changes in fund balances</b>	<u>\$ (10,906,545)</u>	<u>\$ (2,131,091)</u>	<u>\$ 15,620,807</u>	<u>\$ (417,880)</u>	<u>\$ 855,120</u>

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

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

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Commercial, Industrial, Utilities and Mining	\$ 126,624,714	\$ 125,699,158	\$ 124,090,783	\$ 122,774,390	\$ 111,450,645
Agricultural and Vacant	3,350,606	3,783,863	3,553,660	3,408,642	3,439,947
Residential (Owner Occupied)	71,003,714	66,442,048	62,427,220	59,737,777	57,160,267
Residential (Rental)	38,650,704	36,244,433	34,942,272	33,658,629	31,869,107
Railroad, Private Cars and Airlines	923,289	1,157,567	1,605,341	1,495,787	1,277,985
Historical Property			1,260	1,227	1,313
<b>Total</b>	<b>\$ 240,553,027</b>	<b>\$ 233,327,069</b>	<b>\$ 226,620,536</b>	<b>\$ 221,076,452</b>	<b>\$ 205,199,264</b>
Gross Full Cash Value	\$ 3,057,070,734	\$ 2,539,202,429	\$ 2,240,178,243	\$ 2,158,491,262	\$ 2,009,407,685
Ratio of Net Limited Assessed Value to Gross Full Cash Value	8%	9%	10%	10%	10%
Total Direct Rate	6.49	6.22	6.56	6.49	6.67

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Commercial, Industrial, Utilities and Mining	\$ 112,314,117	\$ 109,191,270	\$ 106,316,995	\$ 104,178,703	\$ 103,613,262
Agricultural and Vacant	3,622,156	4,046,429	3,954,237	4,211,883	4,864,782
Residential (Owner Occupied)	54,915,674	52,125,002	49,489,791	47,694,240	45,879,412
Residential (Rental)	30,732,676	30,133,326	29,876,426	29,734,047	28,211,503
Railroad, Private Cars and Airlines	1,376,094	1,447,956	1,461,845	1,295,731	1,339,071
Historical Property	1,244	1,272	1,281	1,277	
<b>Total</b>	<b>\$ 202,961,961</b>	<b>\$ 196,945,255</b>	<b>\$ 191,100,575</b>	<b>\$ 187,115,881</b>	<b>\$ 183,908,030</b>
Gross Full Cash Value	\$ 1,946,507,971	\$ 1,841,624,532	\$ 1,739,772,247	\$ 1,692,941,979	\$ 1,603,347,327
Ratio of Net Limited Assessed Value to Gross Full Cash Value	10%	11%	11%	11%	11%
Total Direct Rate	6.86	6.89	6.75	6.90	6.63

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

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

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Commercial, Industrial, Utilities and Mining	\$ 156,103,638	\$ 145,086,693	\$ 142,168,466	\$ 142,377,808	\$ 128,027,945
Agricultural and Vacant	4,356,912	4,846,991	4,334,512	4,279,347	4,091,371
Residential (Owner Occupied)	109,314,171	88,226,407	73,799,144	71,033,833	68,381,071
Residential (Rental)	67,987,074	52,733,650	43,421,096	41,647,363	37,557,591
Railroad, Private Cars and Airlines	1,311,785	1,469,276	2,081,943	1,917,797	1,599,553
Historical Property			1,292	1,320	1,313
<b>Total</b>	<b>\$ 339,073,580</b>	<b>\$ 292,363,017</b>	<b>\$ 265,806,453</b>	<b>\$ 261,257,468</b>	<b>\$ 239,658,844</b>
Gross Full Cash Value	\$ 3,057,070,734	\$ 2,539,202,429	\$ 2,240,178,243	\$ 2,158,491,262	\$ 2,009,407,685
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	11%	12%	12%	12%	12%
Estimated Net Full Cash Value	\$ 2,703,850,660	\$ 2,270,342,439	\$ 2,001,310,645	\$ 1,935,410,943	\$ 1,783,063,266
Total Direct Rate	6.49	6.22	6.56	6.49	6.67

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Commercial, Industrial, Utilities and Mining	\$ 126,209,609	\$ 120,912,533	\$ 112,075,368	\$ 107,302,198	\$ 107,392,880
Agricultural and Vacant	3,962,554	4,232,271	4,199,537	4,420,389	4,961,780
Residential (Owner Occupied)	64,044,729	58,096,655	53,805,547	52,468,419	48,169,512
Residential (Rental)	37,039,193	35,862,454	32,967,356	31,754,325	28,944,070
Railroad, Private Cars and Airlines	1,684,126	1,730,274	1,689,571	1,380,686	1,362,614
Historical Property	1,244	1,272	1,281	1,277	
<b>Total</b>	<b>\$ 232,941,455</b>	<b>\$ 220,835,459</b>	<b>\$ 204,738,660</b>	<b>\$ 197,327,294</b>	<b>\$ 190,830,856</b>
Gross Full Cash Value	\$ 1,946,507,971	\$ 1,841,624,532	\$ 1,739,772,247	\$ 1,692,941,979	\$ 1,603,347,327
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	12%	12%	12%	12%	12%
Estimated Net Full Cash Value	\$ 1,724,333,660	\$ 1,629,201,874	\$ 1,506,130,002	\$ 1,453,406,024	\$ 1,363,963,750
Total Direct Rate	6.86	6.89	6.75	6.90	6.63

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

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

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Commercial, Industrial, Utilities and Mining	17 %	17 %	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	14	15	15	15

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Commercial, Industrial, Utilities and Mining	18 %	18 %	18 %	18 %	19 %
Agricultural and Vacant	15	15	15	15	16
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	15	14	15	14	15

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

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

**Flowing Wells Unified School District No. 8  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Overlapping Rates									District Direct Rates		
	State Equalization	County	County Free Library	Flood Control District	Community College District	Fire District Assistance	Central Arizona Water	City of Tucson	Northwest Fire District	Primary	Secondary	Total
	2025		4.22	0.55	0.33	1.25	0.04	0.14	1.03	3.20	3.23	3.26
2024		4.23	0.55	0.33	1.28	0.04	0.14	1.05	3.16	3.35	2.87	6.22
2023		4.20	0.55	0.32	1.29	0.04	0.14	1.43	3.17	3.70	2.86	6.56
2022	0.43	4.33	0.54	0.33	1.27	0.04	0.14	1.31	3.05	3.85	2.63	6.49
2021	0.44	4.44	0.54	0.33	1.34	0.04	0.14	1.36	3.00	3.82	2.86	6.67
2020	0.46	4.69	0.54	0.33	1.38	0.04	0.14	1.38	3.00	3.97	2.88	6.86
2019	0.47	4.76	0.52	0.33	1.40	0.04	0.14	1.48	3.05	4.08	2.80	6.89
2018	0.49	5.16	0.51	0.31	1.39	0.05	0.14	1.43	3.07	4.21	2.55	6.75
2017	0.50	4.99	0.52	0.33	1.37	0.05	0.14	1.60	2.99	4.31	2.59	6.90
2016	0.51	5.09	0.52	0.31	1.37	0.05	0.14	1.60	2.91	4.32	2.31	6.63

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

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

<b>Taxpayer</b>	<b>2025</b>		<b>2016</b>	
	<b>Net Limited Assessed Valuation</b>	<b>Percentage of District's Net Limited Assessed Valuation</b>	<b>Net Full Cash Assessed Valuation</b>	<b>Percentage of District's Net Full Cash Assessed Valuation</b>
Unisource Energy Corp	\$ 12,442,731	5.17 %	\$ 10,717,269	5.62 %
Marana Marketplace Partners LLC	5,279,070	2.19	2,789,552	1.46
Southwest Gas Corp	4,285,963	1.78	2,419,108	1.27
Prince Rd Distribution LLC	3,042,764	1.26		
AM2-4115 LLC	3,042,409	1.26		
Realty Income Properties LLC	2,566,575	1.07	2,216,280	1.16
Pegasus Tucson Owner LLC	2,424,366	1.01		
HSL Properties	2,391,440	0.99		
Verizon Wireless	2,370,400	0.99	2,548,118	1.34
NNN Reit LP	1,818,827	0.76		
Qwest Corp			1,844,401	0.97
Orange Grove Properties LLC			1,752,372	0.92
Target Corporation			1,295,732	0.68
GRH Marana LLC			1,604,026	0.84
Union Pacific Railroad			1,367,570	0.72
Total	<u>\$ 39,664,545</u>	<u>16.48 %</u>	<u>\$ 28,554,428</u>	<u>14.96 %</u>

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

**Flowing Wells Unified School District No. 8**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Fiscal Years	Collected to the End of the Current Fiscal Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	\$ 13,474,740	\$ 13,184,249	97.84 %	\$	\$ 13,184,249	97.84 %
2024	12,346,065	12,105,762	98.05	240,286	12,346,048	100.00
2023	12,749,295	12,300,327	96.48	448,948	12,749,275	100.00
2022	12,273,287	12,006,712	97.83	266,555	12,273,267	100.00
2021	12,132,595	11,742,600	96.79	389,975	12,132,575	100.00
2020	11,965,363	11,619,938	97.11	345,405	11,965,343	100.00
2019	11,675,286	11,337,858	97.11	337,408	11,675,266	100.00
2018	11,969,592	11,591,724	96.84	377,849	11,969,573	100.00
2017	12,007,875	11,572,304	96.37	435,550	12,007,854	100.00
2016	11,343,045	10,765,389	94.91	577,635	11,343,024	100.00

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

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

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

Fiscal Year Ended June 30	General Obligation Bonds						Total Outstanding Debt				
	General Obligation Bonds	Less: Amounts Restricted for Principal	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Financed Purchases	Leases	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2025	\$ 23,853,531	\$ 1,618,250	\$ 22,235,281	0.73 %	\$ 242	\$ 8,457,424	\$	\$ 32,310,955	1.06 %	\$ 351	N/A %
2024	26,303,025	1,512,123	24,790,902	0.98	281	5,065,399	93,064	31,461,488	1.24	357	0.05
2023	28,612,519	1,400,457	27,212,062	1.21	296	5,833,074	182,561	34,628,154	1.55	376	0.06
2022	30,757,013	1,113,595	29,643,418	1.37	307	6,580,739	274,512	37,612,264	1.74	389	0.07
2021	32,706,507	1,122,866	31,583,641	1.57	347		7,308,885	40,015,392	1.99	439	0.08
2020	24,704,159	1,116,750	23,587,409	1.21	245		8,018,301	32,722,460	1.68	340	0.07
2019	26,727,811	847,786	25,880,025	1.41	272		8,254,122	34,981,933	1.90	367	0.08
2018	28,586,463	527,231	28,059,232	1.61	306		9,727,998	38,314,461	2.20	418	0.09
2017	16,081,862	441,021	15,640,841	0.92	173		2,105,528	18,187,390	1.07	201	0.05
2016	16,275,819	280,710	15,995,109	1.00	171		2,256,845	18,532,664	1.16	198	0.05

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

**Note:** N/A indicates that the information is not available

**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 2016-2021 information within the leases column relates to the transactions previously designated as capital leases.

**Flowing Wells Unified School District No. 8**  
**Direct and Overlapping Governmental Activities Debt**  
**June 30, 2025**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Overlapping:			
State of Arizona	None	0.29 %	None
Pima County	44,590,000	2.24	\$ 998,816
Pima County Community College	47,536,291	2.24	1,064,813
City of Tucson	57,875,000	1.80	1,041,750
Northwest Fire District	25,730,000	11.31	2,910,063
Subtotal, Overlapping Debt			<u>6,015,442</u>
Direct:			
Flowing Wells Unified School District No. 8	30,692,705	100.00	<u>32,310,955</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 38,326,397</u></u>

**Direct and Overlapping General Bonded Debt Ratios**

Net Direct General Obligation Bonded Debt		
As a Percentage of Net Limited Assessed Valuation		9.66 %
Net Direct and Overlapping General Bonded Debt		
Per Capita	\$ 318	
As a Percentage of Net Limited Assessed Valuation		12.16 %
As a Percentage of Gross Full Cash Value		0.96 %

**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, 2024 is presented for the overlapping governments as this is the most recent available information.

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

**Class B Bond Legal Debt Margin Calculation for Fiscal Year 2025:**

Net full cash assessed valuation	\$ 339,073,580
Debt limit (20% of assessed value)	67,814,716
Debt applicable to limit	<u>23,244,992</u>
Legal debt margin	<u><u>\$ 44,569,724</u></u>

**Total Legal Debt Margin Calculation for Fiscal Year 2025:**

Net full cash assessed valuation	\$ 339,073,580
Debt limit (30% of assessed value)	101,722,074
Debt applicable to limit	<u>23,244,992</u>
Legal debt margin	<u><u>\$ 78,477,082</u></u>

**Fiscal Year Ended June 30**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Debt Limit	\$ 101,722,074	\$ 87,708,905	\$ 79,741,936	\$ 78,377,240	\$ 71,897,653
Total net debt applicable to limit	<u>23,244,992</u>	<u>25,537,673</u>	<u>27,680,988</u>	<u>29,647,119</u>	<u>31,404,918</u>
Legal debt margin	<u><u>\$ 78,477,082</u></u>	<u><u>\$ 62,171,232</u></u>	<u><u>\$ 52,060,948</u></u>	<u><u>\$ 48,730,121</u></u>	<u><u>\$ 40,492,735</u></u>
Total net debt applicable to the limit as a percentage of debt limit	23%	29%	35%	38%	44%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Debt Limit	\$ 69,882,437	\$ 66,250,638	\$ 61,421,598	\$ 59,198,188	\$ 57,249,257
Total net debt applicable to limit	<u>23,447,013</u>	<u>25,305,000</u>	<u>26,995,000</u>	<u>14,585,000</u>	<u>16,080,000</u>
Legal debt margin	<u><u>\$ 46,435,424</u></u>	<u><u>\$ 40,945,638</u></u>	<u><u>\$ 34,426,598</u></u>	<u><u>\$ 44,613,188</u></u>	<u><u>\$ 41,169,257</u></u>
Total net debt applicable to the limit as a percentage of debt limit	34%	38%	44%	25%	28%

**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. 287

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

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2024	1,086,634	\$ N/A	\$ N/A	3.6 %	92,029
2023	1,080,300	61,910,157	58,232	3.8	88,185
2022	1,072,298	57,601,036	54,464	3.8	92,018
2021	1,058,318	55,696,681	52,942	5.0	96,613
2020	1,052,375	51,331,920	48,373	7.4	91,127
2019	1,044,675	47,604,994	45,456	4.0	96,258
2018	1,034,201	45,748,033	44,028	4.5	95,305
2017	1,026,099	42,585,356	41,637	4.5	91,680
2016	1,013,103	40,182,115	39,541	4.9	90,519
2015	1,009,371	38,922,402	38,536	5.6	93,460

**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.

The source of the "Estimated District Population" is the Arizona Home Town Locator.

**Note:** N/A indicates that the information is not available

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

<u>Employer</u>	<u>2025</u>		<u>2016</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
University of Arizona	15,620	4.30 %	11,251	2.71 %
Raytheon Missile Systems	13,380	3.69	9,600	2.31
United States Department of the Air Force	9,760	2.69		
Tucson Unified School District	8,070	2.22	6,770	1.63
Banner-University Medical Center	7,670	2.11	6,272	1.51
Pima County	7,130	1.96	7,060	1.70
Tucson Medical Center	6,720	1.85		
State of Arizona	5,470	1.51	8,580	2.07
City of Tucson	4,620	1.27		
Wal-Mart Stores, Inc.	4,340	1.20	5,500	1.33
U.S. Customs & Border Protection			5,739	1.38
Freeport-McMoran Mining			5,530	1.33
Davis Monthan AFB			8,406	2.03
Total	<u>82,780</u>	<u>22.80 %</u>	<u>74,708</u>	<u>18.00 %</u>
Total employment	<u>363,060</u>		<u>415,048</u>	

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

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

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

	<b>Full-time Equivalent Employees as of June 30</b>				
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Supervisory</b>					
Principals	10	10	9	9	9
Assistant principals	7	7	7	6	5
Total supervisory	<u>17</u>	<u>17</u>	<u>16</u>	<u>15</u>	<u>14</u>
<b>Instruction</b>					
Teachers	299	300	296	294	295
Aides	101	105	100	96	91
Total instruction	<u>400</u>	<u>405</u>	<u>396</u>	<u>390</u>	<u>386</u>
<b>Student Services</b>					
Certified	23	25	20	20	21
Classified	36	40	41	37	36
Total student services	<u>59</u>	<u>65</u>	<u>61</u>	<u>57</u>	<u>57</u>
<b>Support and Administration</b>					
Certified	13	16	13	11	11
Classified	168	165	160	152	144
Total support and administration	<u>181</u>	<u>181</u>	<u>173</u>	<u>163</u>	<u>155</u>
<b>Total</b>	<u><u>657</u></u>	<u><u>668</u></u>	<u><u>646</u></u>	<u><u>625</u></u>	<u><u>612</u></u>

(Continued)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Supervisory</b>					
Principals	9	9	9	9	9
Assistant principals	6	6	6	6	6
Total supervisory	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
<b>Instruction</b>					
Teachers	292	288	289	292	293
Aides	92	94	104	104	104
Total instruction	<u>384</u>	<u>382</u>	<u>393</u>	<u>396</u>	<u>397</u>
<b>Student Services</b>					
Certified	22	22	23	23	25
Classified	35	30	29	28	28
Total student services	<u>57</u>	<u>52</u>	<u>52</u>	<u>51</u>	<u>53</u>
<b>Support and Administration</b>					
Certified	9	10	10	10	9
Classified	139	141	137	141	140
Total support and administration	<u>148</u>	<u>151</u>	<u>147</u>	<u>151</u>	<u>149</u>
<b>Total</b>	<u><u>604</u></u>	<u><u>600</u></u>	<u><u>607</u></u>	<u><u>613</u></u>	<u><u>614</u></u>

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

**(Concluded)**

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

<b>Fiscal Year Ended June 30</b>	<b>Average Daily Membership</b>	<b>Operating Expenditures</b>	<b>Cost per Pupil</b>	<b>Percentage Change</b>	<b>Expenses</b>	<b>Cost per Pupil</b>	<b>Percentage Change</b>	<b>Teaching Staff</b>	<b>Pupil-Teacher Ratio</b>	<b>Percentage of Free/Reduced Students</b>
2025	4,939	\$ 59,738,670	\$ 12,095	(3.05) %	\$ 67,897,865	\$ 13,747	(2.99) %	400	12.3	78.2 %
2024	4,962	61,899,024	12,476	7.31	70,309,327	14,171	7.32	405	12.3	80.0
2023	4,955	57,610,751	11,626	9.78	65,433,041	13,205	10.78	396	12.5	73.0
2022	4,891	51,795,110	10,590	16.51	58,298,928	11,920	11.56	390	12.5	81.0
2021	4,944	44,941,996	9,090	5.08	52,829,196	10,685	8.57	386	12.8	69.2
2020	5,253	45,435,805	8,650	6.22	51,693,598	9,841	13.38	384	13.7	74.2
2019	5,328	43,389,535	8,144	5.43	46,247,256	8,680	7.57	382	13.9	73.0
2018	5,364	41,433,610	7,724	0.51	43,281,224	8,069	(1.83)	393	13.6	75.0
2017	5,376	41,315,053	7,685	3.09	44,188,149	8,220	(0.09)	396	13.6	76.0
2016	5,386	40,150,902	7,455	(2.11)	44,310,312	8,227	(2.87)	397	13.6	75.8

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

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

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

	<b>Fiscal Year Ended June 30</b>									
	<u>2025</u>	<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>
<b><u>Schools</u></b>										
<b><u>Elementary</u></b>										
Buildings	40	40	40	45	33	33	43	45	45	45
Square feet	345,348	345,348	345,348	333,132	312,000	312,000	308,253	321,505	321,505	321,505
Enrollment	2,495	2,555	2,550	2,603	2,565	2,780	2,780	2,764	2,845	2,894
<b><u>Middle</u></b>										
Buildings	21	21	21	21	21	21	21	21	21	21
Square feet	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333
Enrollment	745	760	768	818	774	827	827	819	803	771
<b><u>High</u></b>										
Buildings	53	53	53	52	51	51	51	51	51	51
Square feet	280,911	280,911	280,911	280,367	278,879	278,879	278,879	278,879	278,879	278,879
Enrollment	1,797	1,796	1,843	1,872	1,852	1,862	1,862	1,905	1,839	1,836
<b><u>Other</u></b>										
Buildings	12	12	12	11	11	11	11	11	11	11
Square feet	50,520	50,520	50,520	39,261	43,706	43,706	43,706	43,706	43,706	43,706
Enrollment	149	166	156	129	93	132	132	142	151	145
<b><u>Administrative</u></b>										
Buildings	3	8	8	8	8	8	8	8	8	8
Square feet	9,706	15,556	15,556	15,556	18,794	18,794	18,794	18,794	18,794	18,794
<b><u>Transportation</u></b>										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	30	28	28	27	27	27	27	25	25	25
<b><u>Athletics</u></b>										
Football fields	3	3	3	3	3	3	3	3	3	3
Soccer fields	3	3	3	3	3	3	3	3	3	3
Running tracks	5	5	5	5	5	5	5	5	5	5
Baseball/softball	12	12	12	12	12	12	12	12	12	12
Swimming pools	1	1	1	1	1	1	1	1	1	1
Playgrounds	15	15	15	15	15	15	15	15	15	15

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

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# Flowing Wells 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.

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### 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 (COI) statutes apply to all District governing board members and employees as a part of their employment. [A.R.S. §§38-502, A.R.S. 38-503, and 38-509](#)

Yes

03. The District annually obtained COI forms that allowed governing board members and employees to make known and fully disclose a COI in any contract, sale, purchase, service, or decision, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §§38-502 and 38-503](#)

Yes ▼

04. The District maintained, for public inspection, a special file with all documents necessary to memorialize all governing board members and employees COI disclosures. [A.R.S. §38-509](#)

Yes ▼

05. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that contract, sale, purchase, service, or decision of the school district. [A.R.S. §§38-502 and 38-503\(A\) and \(B\)](#)

N/A ▼

No conflicts reported.

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 2024-25.

07. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment.

Yes ▼

08. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#)

Yes ▼

09. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#) Yes ▾

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018 No ▾

For one of five student activities cash receipts reviewed, the District did not maintain documentation to support that the fundraiser was approved by the governing board or governing board designee.

Sample

5

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

## Budgeting

**Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.**

01. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget —Submission and Publication Instructions](#). Yes ▾

02. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget and within the general budget limit (GBL) and the unrestricted capital budget limit (UCBL). [A.R.S. §15-905\(E\)](#) Yes ▾

03. The District revised its budget on or before December 15, if ADE notified the District that its M&O or UCO Fund budgeted expenditures exceeded the GBL or UCBL. [A.R.S.§15-905\(E\)](#). N/A ▼

Revision not required.

04. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S.§15-905\(I\)](#). Yes ▼

05. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S.§§15-905\(M\)](#) and [15-915](#) N/A ▼

No prior year over-expenditure.

### Accounting records

**Objective: To determine whether the District accurately maintains accounting records to provide support for financial information. Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.**

01. The District coded transactions in accordance with the [USFR Chart of Accounts](#). Yes ▼

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

81

15

03. The District transferred monies only between funds listed in the USFR §III Chart of Accounts–Authorized Transfers. No ▼

The District's indirect cost transfers did not net to zero due to an unallowable transfer in of \$3,863 in the Indirect Cost Fund.

Population	Sample
9	9

04. The District documented a monthly reconciliation of its revenues, expenditures, transfers, and cash balances by fund monthly and at year-end, after all encumbrance transactions were recorded, to the county school superintendent (CSS) and county treasurer records, as applicable, and properly researched and resolved differences. No ▼

Five of the monthly reconciliations prepared by the CSS Office were completed between three 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.

### Cash and revenue

**Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.**

01. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. Yes ▼

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

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

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](#). Yes ▾

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

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

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](#). Yes ▾

Population

Sample

732

5

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 \(20\)\)](#) Yes ▾

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 ▾

301

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account. Yes ▾

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#). N/A ▾

No account.

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#). N/A ▾

No account.

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#). N/A ▾

No account.

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#). Yes ▾

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#). N/A ▾

No account.

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

No account.

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#). N/A ▼

No account.

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#). N/A ▼

No account.

20. The use of debit cards was prohibited as a payment method associated with any District bank account. Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account. Yes ▼

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies. Yes ▼

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs. Yes ▼

Sample

20

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation. No ▼

For one of five student activities cash receipts reviewed, cash received was not deposited timely. The deposit was made 19 days after cash was collected. In addition, for one of five auxiliary receipts and one of five miscellaneous receipts reviewed, the deposit was not made timely. The deposit was made 11 and 8 days after cash was collected, respectively.

Sample

20

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

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

Sample

15

27. The District safeguarded unused checks. Yes ▼

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented. Yes ▼

29. An employee not involved with cash-handling or issuing checks reconciled all District bank accounts monthly, and an employee independent of the cash-handling process reviewed, signed, and dated the monthly bank reconciliations. Yes ▼

304

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 effective controls in place to safeguard significant amounts of supplies stored for future use, report inventories, and prevent theft, overstocking, understocking, spoilage, and obsolescence.**

01. The District maintained supplies inventory for significant amounts of supplies stored for future use and physically safeguarded supplies to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting. Yes

**Property control**

**Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.**

01. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold. Yes

The capital asset listing was maintained in Munis.

02. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property. Yes

03. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually. No

The District did not include construction additions of \$182,775 related to E-rate funding on the capital assets listing. In addition, several construction projects which were completed and placed in service during the year were not reclassified as a depreciable asset in the initial capital asset listing. Finally, \$170,027 of construction expenditures for worked performed in fiscal year 2024-25 were incorrectly recorded and capitalized in fiscal year 2025-26.

04. The District's stewardship list for items costing at least \$1,000 but less than the District's capitalization threshold, including financed assets, included all required information. Yes ▾

The stewardship listing was maintained in Munis.

05. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list. No ▾

For two of five items selected from the stewardship listing, the items were not located at the site indicated on the listing. Additionally, for one of five items selected from the capital asset listing, the asset was not tagged.

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

07. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion. Yes ▾

Data Entry

Inventory completed in J

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

12/10/24, 1/14/25, 3/25/2

## 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 one of 57 disbursements reviewed, the purchase order was dated after the invoice date.

03. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR. Yes ▾

Sample

82

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

106

Sample

5

05. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes. No ▾

One student club (Yearbook at Centennial Elementary) had a negative cash balance at year end of \$907.

06. The District agreed invoice amounts to contract pricing and terms and conditions for expenditures made through written quotes or competitively awarded contracts, including cooperative contracts. Yes ▾

07. The District prepared an Advice of Encumbrance for levy funds based on the list of liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. [A.R.S. §15-906](#) (Districts authorized by [A.R.S. §15-914.01](#) to participate in the accounting responsibility program should perform the duties as described in [A.R.S. §15-304.](#)) Yes ▾

08. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year career and technical education courses. [A.R.S. §15-393](#) Yes ▾

09. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#) Yes ▾

## Travel

**Objective: To determine whether the District implemented effective controls to ensure employees and governing board members were traveling for District purposes and travel expenditures and reimbursements complied with the Arizona Department of Administration (ADOA) limits.**

01. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of the ADOA and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred. [A.R.S. §15-342\(5\)](#)

Population

Sample

### Credit cards and p-cards

**Objective: To determine whether the District has implemented effective controls over credit card and purchasing card (p-card) purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.**

01. The District used credit cards.

No credit cards.

Data Entry

02. The District used p-cards.

Data Entry

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

04. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures. Yes ▼

05. The District recovered cards immediately from terminated employees. Yes ▼

06. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies. Yes ▼

07. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements. Yes ▼

08. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase. Yes ▼

09. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees. Yes ▼

## Procurement

**Objective: To determine whether the District followed the A.A.C. (School District Procurement Rules) and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.**

01. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR. Yes ▾

Population

Sample

23

10

02. The District properly procured expenditures that individually or cumulatively totaled over \$100,000. Yes ▾

03. The District maintained a list of prospective bidders. A.A.C. R7-2-1023 Yes ▾

04. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year. Yes ▾

05. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. A.A.C. R7-2-1022, R7-2-1024(C), or R7-2-1042(C) Yes ▾

Population

Sample

Data Entry

4

4

3 RFPs, 1 IFB

06. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. A.A.C. R7-2-1024(A) or R7-2-1042(B) Yes ▾

07. The District included all required content in the solicitation, as applicable. A.A.C. R7-2-1024(B) or R7-2-1042(A) Yes ▼

08. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. A.A.C. R7-2-1029 or R7-2-1045 Yes ▼

09. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. A.A.C. R7-2-1031(D) and R7-2-1050(C) N/A ▼

No multiple awards.

10. The District evaluated bids/proposals and awarded contracts according to A.A.C. R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s). Yes ▼

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of A.A.C. R7-2-1100 through R7-2-1115. N/A ▼

No such procurements.

12. The District obtained signed procurement disclosure statements for all procurement consultants, members of a procurement advisory group, or evaluation committee involved in each specific procurement process. A.A.C. R7-2-1008 Yes ▼

13. The District prepared the applicable written determinations as required by the specific procurement rule(s). A.A.C. R7-2-1004 Yes ▼

14. The District followed [A.R.S. §15-213](#), and A.A.C. R7-2-1093 for the use of multi-term contracts. Yes ▾

15. The District followed A.A.C. R7-2-1117 through R7-2-1123 for contracts for specified professional services. N/A ▾

No such contracts.

16. The District's procurement files included the required information, as applicable. A.A.C. R7-2-1001(97) Yes ▾

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. [A.R.S. §15-213\(N\)](#) and A.A.C. R7-2-1003 Yes ▾

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. A.A.C. R7-2-1191 through R7-2-1195 Yes ▾

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period. A.A.C. R7-2-1191(D) Yes ▾

Population

Sample

Data Entry

58

11

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\(B\)](#) No ▾

For three of 11 purchasing cooperative purchases reviewed, the District did not maintain written determination.

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. A.A.C. R7-2-1011 N/A ▾

District did not act as lead.

Population	Sample	Data Entry
0	0	N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. A.A.C. R7-2-1055 and R7-2-1056 N/A ▾

No emergency procurements.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. A.A.C. R7-2-1053 and R7-2-1086 Yes ▾

Sample

18

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

No such purchases.

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

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and [A.A.C. R7-2-1196\(C\)](#) N/A ▼

No such purchases.

### Classroom site fund

**Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.**

01. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL). Yes ▼

02. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in [A.R.S §15-977](#). See [CSF FAQs](#). Yes ▼

03. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3). Yes ▼

**Payroll**

**Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.**

01. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees. Yes ▾

02. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date. Yes ▾

03. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation. Yes ▾

04. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay. N/A ▾

No hourly employees receive prorated payments.

Population	Sample
0	0

05. The District ensured hourly employees were not paid for more than the actual hours worked to date. Yes ▾

Population	Sample
395	34

06. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-4 through 6. 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. Yes ▾

12. The District's payroll reports were properly reviewed and approved before processing and distribution to employees. Yes ▾

## Financial reporting

**Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.**

01. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget. Yes ▾

02. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. [A.R.S. §15-904\(F\)](#) Yes ▾

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

04. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records. Yes ▾

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

06. The District's website home page included its average teacher salary information, separately from the budget, 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, required by [A.R.S. §41-1279.03\(A\)\(9\)](#). No ▾

The District's website home page did not included the average teacher salary information, separately from the budget and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report.

07. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely for ADE to calculate the Teacher Experience Index (TEI). [A.R.S. §15-941](#) and [School Finance Reports](#) Yes ▼

08. The District submitted its prior year's audit reports and USFR Compliance Questionnaire to the CSS and ADE. [A.R.S. §15-914\(D\)](#) Yes ▼

### Student attendance reporting

**Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.**

01. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(J\)\(1\), 15-901\(A\)\(1\), 15-901.07,](#) and [15-901.08](#). Yes ▼

02. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#) Yes ▼

Sample

3

03. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#) No ▾

For one of 10 elementary and junior high attendance records reviewed, absences were not reported correctly, resulting in an overstatement of absences of 0.25. Additionally, for one of five high school attendance records reviewed, absences were not reported correctly, resulting in an overstatement of absences of 0.25.

Population	Sample	Data Entry
4933	15	10 EJH, 5 HS

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

No students enrolled in less than four subjects.

Sample

0

05. The District was a CTED or CTED member. Yes ▾

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

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. Yes ▾

Population	Sample
194	5

08. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school (excluding CTED satellite program classes). No ▾

For two of five CTED attendance records reviewed, absences were not reported correctly, resulting in a net understatement of absences of 0.5.

Sample

5

09. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(O\)](#) N/A ▾

Not a CTED.

Sample

0

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. [A.R.S. §15-393\(Q\)](#) N/A ▾

Not a CTED.

Sample

0

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. [A.R.S. §15-393\(Q\)](#) Yes ▾

Sample

5

12. The District maintained appropriate documentation and accurately reported students enrolled in CTED programs, including accurately submitting scheduled hours of instruction and community college credits. [A.R.S. §15-393](#)

N/A ▼

Not a CTED.

Sample

0

13. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#)

Yes ▼

Sample

5

14. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S §15-828\(D\)](#).

Yes ▼

Sample

10

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

Yes ▼

Population

Sample

161

10

16. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17 First Day Absence](#) Yes ▾

17. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#) Yes ▾

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#) Yes ▾

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S. §15-901\(A\)\(1\)](#) Yes ▾

Population

Sample

47

10

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. [A.R.S. §15-901](#) Yes ▾

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#) N/A ▾

No such students.

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students. Yes ▼

Sample

5

23. The District followed the attendance procedures outlined in the approved Instructional Time Model (ITM), as specified in [A.R.S. §15-901.08](#), for all students engaged in various modes of instruction. N/A ▼

No such students.

### Information technology

**Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.**

01. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures. Yes ▼

02. The District reviewed and documented any system or software changes implemented. Yes ▼

03. The District assessed security risks for its systems and data, implemented appropriate controls to address risks, and provided employees/contractors annual security awareness training. Yes ▼

04. The District immediately and appropriately modified terminated or transferred employees', contractors', or vendors' access to all District systems. Yes ▼

05. The District's computer network, system software and hardware was physically protected from unauthorized access, theft, and environmental hazards. Yes ▼

06. The District scheduled and performed data backup-control procedures for all critical systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data. Yes ▼

07. The District routinely completed software and application updates and operating system patches when they became available. Yes ▼

08. The District had cloud computing, digital learning, and vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared. Yes ▼

09. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes ▼

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. Yes ▼

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. No ▾

The District's food service system does not generate audit trail reports that can be reviewed or analyzed.

12. The District monitored and reviewed IT system-generated incident or error reports to identify network security threats or other unusual activity and addressed noted issues. Yes ▾

13. The District had incident response and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually. 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](#) No ▾

The District did not maintain adequate documentation to support the number of daily route miles and eligible students reported on the Transportation Route Report. As a result, a net under/overstatement of daily route miles and eligible students could not be determined.

02. The District submitted the vehicle inventory report by July 15 to the Superintendent of Public Instruction. [ADE Transportation Manual](#) No ▾

The District did not report the actual odometer reading for each school bus operated by the District as of June 30 on the TRAN03-1. The odometer readings were reported as of June 12. In addition, the District did not maintain documentation to support the ending miles reported on the TRAN03-1.

### Records management

**Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.**

01. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. [Retention Schedules](#) | [Arizona State Library \(azlibrary.gov\)](#) Yes ▾

### General long-term debt

**Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.**

01. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#) N/A ▾

No bonds issued during the year.

02. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. [A.R.S. §15-1021\(F\)](#) N/A ▾

No Bond Building Fund.

03. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#) N/A ▾

No Bond Building Fund.

04. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#) N/A ▾

No Bond Building Fund.

05. The District held a public meeting each year between September 1 and October 31, until the bond proceeds are spent to discuss an update of the progress of capital improvements financed through bonding and the public was allowed an opportunity to comment. [A.R.S. §15-491\(K\)](#) N/A ▼

No Bond Building Fund.

**All noted instances of any noncompliance with the USFR requirements have been included in the Questionnaire. As required by A.R.S. §15- 914(D), an independent certified public accountant (CPA) must submit the Questionnaire to the Arizona Auditor General.**

Preparer	Title	Date
Jim Rebenar, CPA	Partner	03/11/2026 



**Flowing Wells Unified School District No. 8**  
**Single Audit Report**  
Year Ended June 30, 2025

**Flowing Wells Unified School District No. 8**  
**Single Audit Report**  
**For the Year Ended June 30, 2025**

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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  
Flowing Wells Unified School District No. 8

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8’s basic financial statements, and have issued our report thereon dated December 18, 2025. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Flowing Wells Unified School District No. 8’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Flowing Wells Unified School District No. 8’s internal control. Accordingly, we do not express an opinion on the effectiveness of Flowing Wells Unified School District No. 8’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items FS-2025-001 and FS-2025-002 that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

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

### **Flowing Wells Unified School District No. 8's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Flowing Wells Unified School District No. 8's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Flowing Wells Unified School District No. 8's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **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  
December 18, 2025

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

Governing Board  
Flowing Wells Unified School District No. 8

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

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

We have audited Flowing Wells Unified School District No. 8’s compliance with the types of compliance requirements identified as subject to the audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Flowing Wells Unified School District No. 8’s major federal programs for the year ended June 30, 2025. Flowing Wells Unified School District No. 8’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Flowing Wells Unified School District No. 8 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Flowing Wells Unified School District No. 8 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Flowing Wells Unified School District No. 8’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Flowing Wells Unified School District No. 8’s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on Flowing Wells Unified School District No. 8's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about Flowing Wells Unified School District No. 8's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Flowing Wells Unified School District No. 8's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Flowing Wells Unified School District No. 8's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Flowing Wells Unified School District No. 8's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Flowing Wells Unified School District No. 8's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Flowing Wells Unified School District No. 8's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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 a certain deficiency in internal control over compliance, that we consider to be a significant deficiency.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

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 Flowing Wells Unified School District No. 8's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Flowing Wells Unified School District No. 8's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8's basic financial statements. We issued our report thereon dated December 18, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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  
December 18, 2025

**Flowing Wells Unified School District No. 8**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2025**

<u>Federal/Pass-Through/Agency</u>	<u>AL Number</u>	<u>Federal Award Number</u>	<u>Expenditures and Transfers</u>	<u>Total Expenditures and Transfers</u>
<b><u>U.S. Department of Agriculture</u></b>				
Passed through Arizona Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	7AZ300AZ3	\$ 611,188	\$
National School Lunch Program	10.555	7AZ300AZ3	3,242,309	
Summer Food Service Program for Children	10.559	7AZ300AZ3	59,432	
Fresh Fruit and Vegetable Program	10.582	7AZ310AZ1	126,757	
Total Child Nutrition Cluster			<hr/>	4,039,686
Child and Adult Care Food Program	10.558	7AZ300AZ3		49,954
Child Nutrition Discretionary Grants Limited Availability	10.579	NSLP-17-AZ-01		100,000
				<hr/>
<b>Total U.S. Department of Agriculture</b>				<b>4,189,640</b>
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
ROTC Language and Culture Training Grants	12.U01	N/A		94,143
				<hr/>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Program:				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218	N/A		37,604
				<hr/>
<b><u>U.S. Department of Education</u></b>				
Passed through Arizona Department of Education:				
Title I Grants to Local Educational Agencies	84.010	S010A240003		2,113,934
Special Education Cluster:				
Special Education Grants to States	84.027	H027A240007	1,196,837	
Special Education Preschool Grants	84.173	H173A240003	39,305	
Total Special Education Cluster			<hr/>	1,236,142
Career and Technical Education -- Basic Grants to States	84.048A	V048A240003		170,100
Education for Homeless Children and Youth	84.196	S196A240003		59,721
Twenty-First Century Community Learning Centers	84.287	S287C240003		459,236
English Language Acquisition State Grants	84.365A	S365A240003		199,111
COVID-19 Education Stabilization Fund	84.425U	S425U210038		1,110,677
				<hr/>
<b>Total U.S. Department of Education</b>				<b>5,348,921</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Arizona Department of Education:				
Public Health Emergency Response: Cooperative Agreement for				
Emergency Response: Public Health Crisis Response	93.354	N/A		7,436
Passed through Public Consulting Group, Inc.:				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A		428,179
				<hr/>
<b>Total U.S. Department of Health and Human Services</b>				<b>435,615</b>
				<hr/>
				<b>\$ 10,105,923</b>

**Flowing Wells Unified School District No. 8**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2025**

**Significant Accounting Policies Used in Preparing the SEFA**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Flowing Wells Unified School District No. 8 under programs of the federal government for the year ended June 30, 2025. 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.

**De Minimis Indirect Cost Rate**

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

**Assistance Listing Numbers**

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

**Flowing Wells Unified School District No. 8  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Summary of Auditor's Results:**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

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:

Assistance Listing Numbers

10.555, 10.553, 10.559, 10.582  
84.010

Name of Federal Programs or Clusters

Child Nutrition Cluster  
Title I Grants to Local Educational Agencies

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

Auditee qualified as low-risk auditee: No

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

**Findings and Questioned Costs Related to Federal Awards: Yes**

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

**Flowing Wells Unified School District No. 8  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

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

**Finding Number:** FS-2025-001

**Repeat Finding:** Yes, FS-2024-001, FS-2023-001

**Type of Finding:** Significant Deficiency

**Description:** Cash Reconciliation with the County Treasurer

Criteria

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

Condition

The preparation of the cash reconciliation between the District's cash balances and the County Treasurer's balances was not completed in a timely manner. Additionally, reconciling items identified were not fully researched or resolved after the completion of each month's reconciliation.

Cause

The District relied on the Pima County School Superintendent's Office (CSS Office) to reconcile cash balances to the County Treasurer. While cash reconciliation controls at the CSS Office were designed and in place, they did not operate effectively for the period. Delayed reconciliations from prior years were the immediate focus of CSS staff, and reduced resources available to address reconciliations for the current fiscal year.

Effect

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

Context

Five of the monthly reconciliations prepared by the CSS Office were completed between three 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.

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

**Flowing Wells Unified School District No. 8  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

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

**Finding Number:** FS-2025-001

Recommendation

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

Views of Responsible Officials

See Corrective Action Plan.

**Flowing Wells Unified School District No. 8  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

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

**Finding Number:** FS-2025-002

**Repeat Finding:** No

**Type of Finding:** Significant Deficiency

**Description:** Expenditure Cutoff

Criteria

Management is responsible for establishing internal controls over expenditures to ensure proper processing, payment and reporting. Generally accepted accounting principles (GAAP) require that goods and services be paid for in the year received.

Condition

The District did not have adequate controls in place over expenditure cutoff.

Cause

The date services were received on the invoice was not thoroughly examined to prevent a payment from the wrong fiscal year.

Effect

Audit adjustments were necessary to properly state the balances related to payables and expenditures in the District's financial statements.

Context

Payments for construction services performed during April and June 2025 were incorrectly recorded in fiscal year 2025-26, resulting in an understatement of expenditures of \$170,027.

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

Recommendation

The District should modify its internal controls to include procedures that ensure expenditures are recorded in the proper fiscal year.

Views of Responsible Officials

See Corrective Action Plan.

**Flowing Wells Unified School District No. 8  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Findings and Questioned Costs Related to Federal Awards**

**Finding Number:** 2025-001

**Repeat Finding:** No

**Program Name/Assistance Listing Title:** Child Nutrition Cluster

**Assistance Listing Number:** 10.553, 10.555, 10.559, 10.582

**Federal Agency:** U.S. Department of Agriculture

**Federal Award Number:** 7AZ300AZ3, 7AZ310AZ1

**Pass-Through Agency:** Arizona Department of Education

**Questioned Costs:** \$189,745

**Type of Finding:** Noncompliance, Significant Deficiency

**Compliance Requirement:** Allowable Costs/Cost Principles

Criteria

According to the Memo SP60-2016, *Indirect Costs Guidance for State Agencies and School Food Authorities*, issued by the United States Department of Agriculture (USDA), a District may recover indirect costs of services rendered to school food service at a rate not to exceed the unrestricted indirect cost rate approved by the Arizona Department of Education (ADE).

Condition

Indirect Cost Guidance for the Child Nutrition Program was not followed correctly.

Cause

The District was unaware that payments to its food service management company exceeding \$50,000 must be excluded from the indirect cost calculation.

Effect

Indirect costs of \$189,745 were overcharged to the Child Nutrition Program.

Context

When calculating indirect costs, the District did not exclude specific costs prohibited in the indirect cost calculation. As a result, the indirect cost rate was applied to a net food service expenditure amount that was greater than it should have been. Therefore, the District overcharged \$189,745 to the Child Nutrition Cluster program as reported in the Food Service Fund. The sample was not intended to be, and was not, a statistically valid sample.

Recommendation

The District should ensure indirect costs are calculated in accordance with the formula set forth in the guidance issued by USDA and ADE.

Views of Responsible Officials

See Corrective Action Plan.



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

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

December 18, 2025

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Monique Mata  
Chief Financial Officer

**Flowing Wells Unified School District No. 8**  
**Corrective Action Plan**  
**Year Ended June 30, 2025**

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

Finding Number: FS-2025-001, FS-2024-001, FS-2023-001

Contact Person: Monique Mata, Chief Financial Officer

Anticipated Completion Date: August 31, 2026

Planned Corrective Action: The District maintains cash reconciliation controls designed to ensure its internal accounting records reconcile to the County School Superintendent's (CSS) records. These controls include the identification, investigation, and resolution of all reconciling items. During fiscal year 2025, the District completed monthly reconciliations between its records and the CSS's records. All reconciliations were completed timely, and any differences identified were immediately resolved. The District will continue to perform monthly reconciliations with the CSS on an ongoing basis.

Arizona school districts are required to process financial transactions through the County School Superintendent unless they have been approved to assume accounting responsibility pursuant to A.R.S. §15 914.01. The District has not requested such authority and therefore submits all financial transactions to the CSS. The CSS is responsible for reconciling its records to the Pima County Treasurer's (CT) records. During fiscal years 2024 and 2025, the District actively collaborated with the CSS to assist them in completing their reconciliations to the CT. The District will continue to support the CSS to ensure timely completion of cash reconciliations. However, because the District does not have authority over the CSS and the CSS has not consistently completed its reconciliation responsibilities, the District will independently perform its own reconciliation to the CT.

The District's reconciliation process will include the following actions:

- Request additional training from the CSS and/or CT to access and download transaction data from the CT.
- Reconcile District accounting records directly to the CT's records, identifying, investigating, and resolving all differences.
- Notify the CSS and/or CT of any corrections required to ensure accuracy and alignment of all records.

Finding Number: FS-2025-002

Contact Person: Monique Mata, Chief Financial Officer

Anticipated Completion Date: August 31, 2026

Planned Corrective Action: The District will strengthen its internal controls over expenditure cutoff to ensure compliance with generally accepted accounting principles (GAAP), which require that goods and services be recorded and paid in the fiscal year in which they are received. To correct the issue identified and prevent recurrence, the District will implement the following actions:

- Accounts payable staff will be required to verify and document the service received date on all invoices prior to processing payment.
- A mandatory review step will be added to confirm that expenditures are recorded in the correct fiscal year based on the actual date services were rendered.
- All invoices for services performed between April and June, or any period near fiscal year end, will require supervisory approval to ensure proper cutoff.

**Flowing Wells Unified School District No. 8**  
**Corrective Action Plan**  
**Year Ended June 30, 2025**

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

Finding Number: FS-2025-002

- Supervisors will confirm that expenditures are recorded in the appropriate fiscal year before payment is authorized.
- The District will provide targeted training to accounts payable and business office staff on expenditure cutoff requirements and proper documentation of service dates.
- The business office will perform monthly reviews of expenditure coding to identify any invoices that may have been recorded in the incorrect fiscal year.

**Findings and Questioned Costs Related to Federal Awards**

Finding Number: 2025-001

Program Name/Assistance Listing Title: Child Nutrition Cluster

Assistance Listing Numbers: 10.553, 10.555, 10.559, 10.582

Contact Person: Monique Mata, Chief Financial Officer

Anticipated Completion Date: August 31, 2026

Planned Corrective Action: The District was not aware of the change in calculating indirect cost for Child Nutrition Cluster. The District will review the indirect cost calculation for the affected fiscal year and confirm the amount of overcharged indirect costs. The District will determine the appropriate method for reimbursing or adjusting the \$189,745 overcharge to the Child Nutrition Program. Any required repayment or journal entry correction will be completed. The District will update its indirect cost rate guidance to exclude food service management company payments exceeding \$50,000 from the indirect cost base. The District will conduct an annual internal review of indirect cost calculations to ensure continued compliance with USDA and ADE guidance. The District will maintain communication with ADE School Finance and Health & Nutrition Services to stay current on guidance updates.

**Flowing Wells Unified School District No. 8  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025**

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

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

Status: Partially corrected. See current year finding FS-2025-001.

Planned Corrective Action: The District maintains cash reconciliation controls designed to ensure its internal accounting records reconcile to the County School Superintendent's (CSS) records. These controls include the identification, investigation, and resolution of all reconciling items. During fiscal year 2025, the District completed monthly reconciliations between its records and the CSS's records. All reconciliations were completed timely, and any differences identified were immediately resolved. The District will continue to perform monthly reconciliations with the CSS on an ongoing basis.

Arizona school districts are required to process financial transactions through the County School Superintendent unless they have been approved to assume accounting responsibility pursuant to A.R.S. § 15 914.01. The District has not requested such authority and therefore submits all financial transactions to the CSS. The CSS is responsible for reconciling its records to the Pima County Treasurer's (CT) records. During fiscal years 2024 and 2025, the District actively collaborated with the CSS to assist them in completing their reconciliations to the CT. The District will continue to support the CSS to ensure timely completion of cash reconciliations. However, because the District does not have authority over the CSS and the CSS has not consistently completed its reconciliation responsibilities, the District will independently perform its own reconciliation to the CT.

The District's reconciliation process will include the following actions:

- Request additional training from the CSS and/or CT to access and download transaction data from the CT.
- Reconcile District accounting records directly to the CT's records, identifying, investigating, and resolving all differences.
- Notify the CSS and/or CT of any corrections required to ensure accuracy and alignment of all records.

December 18, 2025

To the Governing Board  
Flowing Wells Unified School District No. 8

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8 (District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter provided to you during the planning phase of the audit. Professional standards also require that we communicate to you the following matters related to our audit.

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Flowing Wells Unified School District No. 8 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

District implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. The District's analysis of compensated absences in effect at the beginning of the year resulted in no changes to beginning balances reported in the financial statements due to the implementation of this standard.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time management estimates those assets will provide some economic benefit in the future.
- Management's estimate of the more likely than not portion of the compensated absences balance is based on past experience and future expectations for the use or payment of leave.
- The assumptions used in the actuarial valuations of the pension plan are based on historical trends and industry standards.

The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A misstatement is defined as a difference between the reported amount, classification, presentation, or disclosure of a financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be presented fairly in accordance with the applicable financial reporting framework. The following misstatements of the financial statements were corrected by management. Expenditures and accounts payable were understated by \$170,027. The specific details of the misstatement detected as a result of our audit procedures can be found in finding FS-2025-002 in the Single Audit Report.

In addition, as part of the professional services we provided to the District we assisted with the preparation of the financial statements, the notes to financial statements, and the SEFA and related notes as well as the Data Collection Form submission to the Federal Audit Clearinghouse. In providing these services we prepared adjusting journal entries necessary to convert the accounting records to the basis of accounting required by generally accepted accounting principles. Those adjusting journal entries have been provided to management who reviewed and approved those entries and accepted responsibility for them.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain written representations from management, which are included in the management representation letter provided to us at the conclusion of the audit.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants regarding auditing and accounting matters.

### **Discussions with Management**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management throughout the course of the year. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention as the District's auditors.

### **Compliance with Ethics Requirements Regarding Independence**

The engagement team, others in our firm, and as appropriate, our firm, have complied with all relevant ethical requirements regarding independence. Heinfeld, Meech & Co., P.C. continually assesses client relationships to comply with relevant ethical requirements, including independence, integrity, and objectivity, and policies and procedures related to the acceptance and continuance of client relationships and specific engagements. Our firm follows the “Independence Rule” of the AICPA Code of Professional Conduct and the rules of state boards of accountancy and applicable regulatory agencies. It is the policy of the firm that all employees be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the AICPA, U.S. Government Accountability Office (GAO), and applicable state boards of accountancy.

### **Responsibility for Fraud**

It is important for both management and the members of the governing body to recognize their role in preventing, deterring, and detecting fraud. One common misconception is that the auditors are responsible for detecting fraud. Auditors are required to plan and perform an audit to obtain reasonable assurance that the financial statements do not include material misstatements caused by fraud. Unfortunately most frauds which occur in an organization do not meet this threshold.

The attached document prepared by the Association of Certified Fraud Examiners (ACFE) is provided as a courtesy to test the effectiveness of the fraud prevention measures of your organization. Some of these steps may already be in place, others may not. Not even the most well-designed internal controls or procedures can prevent and detect all forms of fraud. However, an awareness of fraud related factors, as well as the active involvement by management and the members of the governing body in setting the proper “tone at the top”, increases the likelihood that fraud will be prevented, deterred and detected.

### **Additional Reports Issued**

In addition to the auditor’s report on the financial statements we will also issue the following documents related to this audit. These reports are typically issued within 60 days of the date of this letter.

- Single Audit Report
- Uniform System of Financial Records Compliance Questionnaire

### **Other Important Communications Related to the Audit**

Attached to this letter are a copy of the signed engagement letter provided to us at the initiation of the audit, and a copy of the management representation letter provided to us at the conclusion of the audit. If there are any questions on the purpose or content of these letters please contact the engagement partner identified in the attached engagement letter.

### **Restriction on Use**

This information is intended solely for the use of the members of the Governing Board and management of Flowing Wells Unified School District No. 8 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.

Tucson, Arizona

# Fraud Prevention Checklist

The most cost-effective way to limit fraud losses is to prevent fraud from occurring. This checklist is designed to help organizations test the effectiveness of their fraud prevention measures.

## **1. Is ongoing anti-fraud training provided to all employees of the organization?**

- Do employees understand what constitutes fraud?
- Have the costs of fraud to the company and everyone in it — including lost profits, adverse publicity, job loss and decreased morale and productivity — been made clear to employees?
- Do employees know where to seek advice when faced with uncertain ethical decisions, and do they believe that they can speak freely?
- Has a policy of zero-tolerance for fraud been communicated to employees through words and actions?

## **2. Is an effective fraud reporting mechanism in place?**

- Have employees been taught how to communicate concerns about known or potential wrongdoing?
- Is there an anonymous reporting channel available to employees, such as a third-party hotline?
- Do employees trust that they can report suspicious activity anonymously and/or confidentially and without fear of reprisal?
- Has it been made clear to employees that reports of suspicious activity will be promptly and thoroughly evaluated?
- Do reporting policies and mechanisms extend to vendors, customers and other outside parties?

## **3. To increase employees' perception of detection, are the following proactive measures taken and publicized to employees?**

- Is possible fraudulent conduct aggressively sought out, rather than dealt with passively?
- Does the organization send the message that it actively seeks out fraudulent conduct through fraud assessment questioning by auditors?
- Are surprise fraud audits performed in addition to regularly scheduled audits?
- Is continuous auditing software used to detect fraud and, if so, has the use of such software been made known throughout the organization?

- 4. Is the management climate/tone at the top one of honesty and integrity?**
  - Are employees surveyed to determine the extent to which they believe management acts with honesty and integrity?
  - Are performance goals realistic?
  - Have fraud prevention goals been incorporated into the performance measures against which managers are evaluated and which are used to determine performance-related compensation?
  - Has the organization established, implemented and tested a process for oversight of fraud risks by the board of directors or others charged with governance (e.g., the audit committee)?
  
- 5. Are fraud risk assessments performed to proactively identify and mitigate the company's vulnerabilities to internal and external fraud?**
  
- 6. Are strong anti-fraud controls in place and operating effectively, including the following?**
  - Proper separation of duties
  - Use of authorizations
  - Physical safeguards
  - Job rotations
  - Mandatory vacations
  
- 7. Does the internal audit department, if one exists, have adequate resources and authority to operate effectively and without undue influence from senior management?**
  
- 8. Does the hiring policy include the following (where permitted by law)?**
  - Past employment verification
  - Criminal and civil background checks
  - Credit checks
  - Drug screening
  - Education verification
  - References check
  
- 9. Are employee support programs in place to assist employees struggling with addictions, mental/ emotional health, family or financial problems?**
  
- 10. Is an open-door policy in place that allows employees to speak freely about pressures, providing management the opportunity to alleviate such pressures before they become acute?**
  
- 11. Are anonymous surveys conducted to assess employee morale?**

March 21, 2025

Governing Board and Management  
Flowing Wells Unified School District No. 8  
1556 W. Prince Rd.  
Tucson, AZ 85705-3024

We are pleased to confirm our understanding of the services we are to provide for Flowing Wells Unified School District No. 8 (District) for the year ended June 30, 2025. We encourage you to read this letter carefully as it includes important information regarding the services we will be providing to the District. If there are any questions on the content of the letter, or the services we will be providing, we would welcome the opportunity to meet with you to discuss this information further.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Flowing Wells Unified School District No. 8 as of and for the year ended June 30, 2025.

We have also been engaged to report on supplementary information that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards
2. Combining and individual fund financial statements and schedules

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) to supplement the District's basic financial statements. Such information, although not 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules
3. GASB-required pension schedules

In connection with our audit of the basic financial statements, we will read the following 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 the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Other information included with the audited financial statements such as the transmittal letter and statistical data

We will also perform procedures to complete the USFR Compliance Questionnaire. We will conduct the review in accordance with the minimum audit standards for completing the USFR Compliance Questionnaire as prescribed by the State of Arizona Office of the Auditor General.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with 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).

An important aspect to our expression of opinions on the financial statements is understanding the concept of materiality. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements.

For purposes of determining materiality we may assume that reasonable users –

1. have a reasonable knowledge of business and economic activities and accounting and a willingness to study the information in the financial statements with reasonable diligence;
2. understand that financial statements are prepared, presented, and audited to levels of materiality;
3. recognize the uncertainties inherent in the measurement of amounts based on the use of estimates, judgment, and the consideration of future events; and
4. make reasonable judgements based on the information in the financial statements.

### **Auditor’s Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in the financial statements nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. Our procedures will also include, as deemed necessary, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request, if deemed necessary, written representations from the District's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the District has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the *OMB Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *OMB Compliance Supplement* identifies being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of the District. Circumstances may arise in which our reports may differ from expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

## **Nonaudit Services**

As part of the audit, we will assist with preparation of your financial statements, notes to the financial statements, and supplementary information, including the schedule of expenditures of federal awards. In addition, we will assist with the completion of the auditee section of the data collection form to be submitted to the Federal Audit Clearinghouse. You have expressed your intention to use these nonaudit services within the scope of your request for proposal for audit services. These nonaudit services do not constitute an audit and such services will not be conducted in accordance with *Government Auditing Standards*. Upon engagement of the audit we will utilize the general ledger, accounting records, District prepared schedules and other information provided by District personnel in order to prepare the necessary year-end adjusting journal entries and to prepare drafts of the financial statements, notes to the financial statements, and the supplementary information.

You are responsible for the information provided by the District and for assuming all management responsibilities related to the financial statements, notes to the financial statements, supplementary information, data collection form, and the nonaudit services we provide. You are also responsible for designing, implementing, and maintaining internal controls over the financial statements process. Prior to the issuance of the financial statements you will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, the schedule of expenditures of federal awards, and related notes to the financial statements, and acknowledge you have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee the nonaudit services we provide; evaluate the adequacy and results of these nonaudit services; and accept responsibility for the nonaudit services.

As the District's independent auditor, professional standards place specific requirements on our provision of certain nonaudit services. We are strictly prohibited from assuming management responsibilities or making management decisions; therefore, the nonaudit services we provide are limited to those indicated above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities or making management decisions. Accordingly, to maintain our independence it is imperative that management understand its responsibilities and is capable of fulfilling these responsibilities. If there are any questions or concerns regarding management's responsibilities or ability to fulfill these responsibilities we request that you immediately contact us so that we may assess the circumstance and our continued independence with respect to providing audit services.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance; (3) additional information we may request for the purpose of the audit; and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; the schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Management's responsibilities also include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Management is responsible for the design and implementation of programs to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review prior to issuance of our reports.

Management is responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (1) you are responsible for presentation of supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or studies related to the objectives discussed in the *Audit Scope and Objectives* section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Planned Scope of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our tests will not include a detailed check of all transactions for the period.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management override of controls
2. Improper revenue recognition
3. Cash reconciliations

Our audit of the financial statements does not relieve you of your responsibilities outlined in the *Responsibilities of Management for the Financial Statements* section of this letter.

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

### **Timeliness of Financial Reporting and the Audit**

One basic characteristic of financial reporting is timeliness, which indicates that if financial statements are to be useful, they must be issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had.

To maintain a timely approach, we expect to begin our audit in March 2025 and conclude audit procedures and date our report in December 2025. In order to meet this expected timeline, we require that all requests for the following significant audit areas be provided by November 3, 2025. If these requests are not provided by the date indicated, it will result in delayed report issuance.

Significant audit areas include:

- Compensated absence schedules (that adhere to GASB 101)
- Capital asset schedules
- Cash reconciliations (cash in bank, cash with County Treasurer)
- Lease and SBITA documentation

## **Use of Third-Party Service Providers**

We maintain internal policies, procedures, and safeguards to protect the confidentiality of your information. We may, depending on the circumstances, use third-party service providers in providing our professional services. The following service providers may be utilized in the completion of our engagement:

- Capital Confirmation, Inc. – electronic bank and account balance confirmation service
- Citrix ShareFile – web-based application service to transfer files
- CCH Engagement Organizer – web-based application service to transfer files
- Harvest Investments, Ltd. – investment portfolio valuation service

You hereby consent and authorize us to use the above service providers, if deemed necessary, to complete the professional services outlined in this letter.

## **Engagement Administration, Fees, and Other**

Jim Rebenar is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

The audit documentation for this engagement is the property of Heinfeld, Meech & Co., P.C., and constitutes confidential information. However, we may be requested to make certain audit documentation available to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, the U.S. Government Accountability Office, or other authorized governmental agency for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Heinfeld, Meech & Co., P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven (7) years after the report release date, or for any additional period requested by a regulator, cognizant agency, oversight agency for audit, or pass-through entity. Upon expiration of the seven year period, or any additional period, we will commence the process of destroying the contents of our engagement files. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Any disagreement, controversy, or claim (“dispute”) that may arise from any aspect of our services, including this engagement or any prior engagement, will be submitted to mediation. The parties will engage in the mediation process in good faith once a written request to mediate has been given by any party. Any mediation initiated as a result of this engagement shall be administered by The American Arbitration Association, according to its mediation rules before resorting to litigation. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally.

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between us. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“limitation period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. The limitation period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

Professional standards prohibit auditors from agreeing to indemnify attest clients for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client’s acts. As such, professional standards will prevail for indemnification clauses included in audit contracts. In addition, we are unable to obtain waivers on our professional liability insurance policy for certain provisions, including indemnification provisions, provisions requiring the firm to name the District as an additional insured party, and a waiver of subrogation rights.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our fee for these services will be at the amount outlined in our proposal. We exercised care in estimating the fee and believe it accurately indicates the scope of the work. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Our fees are based on anticipated cooperation from your personnel, timely receipt of information, and the assumption that unexpected circumstances will not be encountered during the audit, including factors beyond our control, such as new accounting pronouncements or legal requirements, additional advisory services, and assistance in correcting errors in your financial records. We will plan the engagement based on the assumption that your personnel will prepare and provide us with the items listed in our request for audit information, including preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement resulting in additional costs for the additional services provided. If additional time is necessary, we will discuss it with you before we invoice the additional costs. Additional fees incurred will be billed at the following hourly rates: Partner - \$297; Manager - \$228; Senior - \$169; Staff - \$122.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2024 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. Please feel free to contact us at any time if you have any questions or concerns. If you have any questions regarding this letter, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona

cc: Dr. Kevin Stoltzfus, Superintendent  
Stacy Trueblood, Chief Financial Officer

RESPONSE

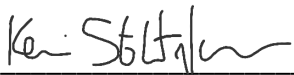
Please indicate the name of the individual responsible for overseeing the nonaudit services of preparing the year-end adjusting journal entries and the preparation of the financial statements:

Name: Stacy Trueblood

This letter correctly sets forth the understanding of Flowing Wells Unified School District No. 8, including our agreement to the audit documentation deadlines established in the *'Timeliness of Financial Reporting and the Audit'* section above, and the potential for delayed issuance of the audit report.

Printed Name: Kevin Stoltzfus

Title: Superintendent

Signature: 

Date: 03/21/2025

## Report on the Firm's System of Quality Control

October 4, 2024

To Heinfeld, Meech & Co., P.C. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Heinfeld, Meech & Co., P.C. has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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366

Princeville, HI  
888/763-7323

Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.

## SIGNATURE CERTIFICATE



**REFERENCE NUMBER**  
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Signature Request

**Sent At**  
03/21/2025 16:48 EDT

**Executed At**  
03/21/2025 17:30 EDT

**Identity Method**  
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**Distribution Method**  
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**Signed Checksum**  
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### DOCUMENT DETAILS

**Document Name**  
Engagement Ltr Single Audit FY25 Flowing Wells

**Filename**  
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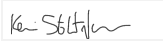
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14 pages

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**File Size**  
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## SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Kevin Stoltzfus</p> <p><b>Email</b> kevin.stoltzfus@fwusd.org</p> <p><b>Components</b> 5</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 4eccb4217bfdc73c2bde3ed6b2c36517374c0402abe9f6eb41cefa89a88f209c</p> <p><b>IP Address</b> 12.217.236.142</p> <p><b>Device</b> Mobile Safari via iOS</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 525422CD</p> <p><b>Signature Biometric Count</b> 10</p>	<p><b>Viewed At</b> 03/21/2025 17:27 EDT</p> <p><b>Identity Authenticated At</b> 03/21/2025 17:30 EDT</p> <p><b>Signed At</b> 03/21/2025 17:30 EDT</p>

## AUDITS

TIMESTAMP	AUDIT
03/21/2025 16:48 EDT	Heidi Hibbard (heidi.hibbard@hm.cpa) created document 'Engagement_Ltr_Single_Audit_FY25_Flowing_Wells.pdf' on Chrome via Windows from 35.169.110.255.
03/21/2025 16:48 EDT	Kevin Stoltzfus (kevin.stoltzfus@fwusd.org) was emailed a link to sign.
03/21/2025 17:27 EDT	Kevin Stoltzfus (kevin.stoltzfus@fwusd.org) viewed the document on Mobile Safari via iOS from 12.217.236.142.
03/21/2025 17:30 EDT	Kevin Stoltzfus (kevin.stoltzfus@fwusd.org) authenticated via email on Mobile Safari via iOS from 12.217.236.142.
03/21/2025 17:30 EDT	Kevin Stoltzfus (kevin.stoltzfus@fwusd.org) signed the document on Mobile Safari via iOS from 12.217.236.142.



Heinfeld, Meech & Co., P.C.  
10120 N. Oracle Road  
Tucson, AZ 85704

This representation letter is provided in connection with your audit of the financial statements of Flowing Wells Unified School District No. 8, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position for the period then ended, and the disclosures (collectively the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of our signature, the following representations made to you during your audit.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP. In addition we believe:
  - The significant judgments made in making accounting estimates have considered all relevant information of which management is aware
  - The appropriateness and consistency of the measurement processes used by management in determining accounting estimates
  - That the assumptions appropriately reflect management's intent and ability to carry out specific courses of action
  - That the disclosures related to accounting estimates, including those describing estimation uncertainty are complete and appropriate under GAAP
  - That, when necessary, appropriate specialized skills or expertise have been applied
  - That no subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements
  - That for any accounting estimates not recognized or disclosed in the financial statements, management has decided to exclude them after considering the appropriate recognition and disclosure criteria in GAAP.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. You have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

- b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards (SEFA).
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
- Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, grantors, regulators, or others.
16. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions, including any side agreements.

**Government-specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. If applicable, we have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
21. If applicable, we have a process to track the status of audit findings and recommendations.
22. We have identified and communicated to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
24. If applicable, we have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred outflows/inflows of resources, and fund balance or net position.
26. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
27. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.
28. We have appropriately identified, recorded and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
29. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements .
30. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
31. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
32. We understand that in addition to your audit, you prepared the adjusting journal entries necessary to convert our accounting records to the basis of accounting required by generally accepted accounting principles. We acknowledge that we have reviewed and approved those entries and accepted responsibility for the adjusting journal entries.
33. In addition to your audit, you assisted with preparation of the financial statements, notes to the financial statements, the SEFA, and the data collection form. We acknowledge our responsibility as it relates to those nonaudit services, including that
  - we assume all management responsibilities;
  - oversee the nonaudit services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience;
  - evaluate the adequacy and results of the nonaudit services performed;
  - and accept responsibility for the results of the nonaudit services.

34. We have reviewed, approved, and accepted responsibility for the financial statements, notes to the financial statements, the SEFA, and the data collection form on which you have assisted with the preparation.
35. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
36. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
37. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
38. If applicable, the financial statements include all component units, appropriately present majority equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
39. The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
40. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
41. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as a major fund are identified and presented as such and all other funds that are presented as a major fund are particularly important to financial statement users.
42. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
43. Investments are properly valued.
44. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.
45. If applicable, provisions for uncollectible receivables have been properly identified and recorded.
46. Direct borrowings and direct placements of debt have been properly separated from other debt; and unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses have been properly disclosed.
47. All payroll information and the individual employment data have been properly submitted to the state retirement system, and the employer contributions have been properly submitted to the retirement system.

48. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
50. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
52. If applicable, special and extraordinary items (unusual items or infrequent items after implementing GASBS No. 103), are appropriately classified and reported.
53. Deposits and investment securities are properly classified as to risk and are properly disclosed.
54. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
55. Asset retirement obligations associated with tangible capital assets have been properly recognized in accordance with GASBS No. 83.
56. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
57. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
58. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed. Significant estimates are estimates at the balance sheet date that could change materially within the next year.
59. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

60. With respect to the supplementary information presented, such as the combining and individual fund financial statements and schedules and the SEFA.
- a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
61. We acknowledge our responsibility for the other information included in the financial statements, such as the transmittal letter and statistical data:
- a. We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
  - b. If applicable, with regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.
62. With respect to federal award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
  - b. We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.


- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards..
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.


- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, Subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. If applicable, we have monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u. If applicable, we have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v. If applicable, we have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.

- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. If applicable, we have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

We have reviewed the drafts of the financial statements, the SEFA and related notes and believe the amounts are properly presented based on the books and records of our District. We hereby take responsibility for the financial statements and authorize Heinfeld, Meech & Co., P.C. to issue the reports in final form and to distribute to those parties as outlined in the contract.

We understand that at the conclusion of the audit Heinfeld, Meech & Co, P.C. will submit to the Governing Board a communication to those charged with governance that will include a copy of this representation letter and a copy of the engagement letter.

 <hr style="border: 0.5px solid black;"/> Dr. Kevin Stoltzfus, Superintendent Flowing Wells Unified School District No. 8	12/18/2025 <hr style="border: 0.5px solid black;"/> Date
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 <hr style="border: 0.5px solid black;"/> Monique Mata, Chief Financial Officer Flowing Wells Unified School District No. 8	12/18/2025 <hr style="border: 0.5px solid black;"/> Date
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# SIGNATURE CERTIFICATE



**REFERENCE NUMBER**  
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Signature Request

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12/18/2025 11:55:58 AM EST

**Executed At**  
12/18/2025 02:05:49 PM EST

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**Distribution Method**  
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**Signed Checksum**  
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**Signer Sequencing**  
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**Document Passcode**  
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**Filename**  
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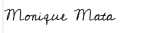
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**File Size**  
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**Original Checksum**  
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## SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Kevin Stoltzfus</p> <p><b>Email</b> kevin.stoltzfus@fwusd.org</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p><b>IP Address</b> 63.146.153.222</p> <p><b>Device</b> Mobile Safari via iOS</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 675E96E7</p> <p><b>Signature Biometric Count</b> 10</p>	<p><b>Viewed At</b> 12/18/2025 02:04:23 PM EST</p> <p><b>Identity Authenticated At</b> 12/18/2025 02:05:49 PM EST</p> <p><b>Signed At</b> 12/18/2025 02:05:49 PM EST</p>
<p><b>Name</b> Monique Mata</p> <p><b>Email</b> monique.mata@fwusd.org</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p><b>IP Address</b> 68.107.182.234</p> <p><b>Device</b> Microsoft Edge via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> DE0CAB75</p>	<p><b>Viewed At</b> 12/18/2025 12:16:33 PM EST</p> <p><b>Identity Authenticated At</b> 12/18/2025 12:17:22 PM EST</p> <p><b>Signed At</b> 12/18/2025 12:17:22 PM EST</p>

## AUDITS

TIMESTAMP	AUDIT
12/18/2025 11:55:58 AM EST	Lexi Diaz (lexi.diaz@hm.cpa) created document 'General_Representation_Letter_FY25_Flowing_Wells.pdf' on Microsoft Edge via Windows from 67.130.209.186.
12/18/2025 11:56:00 AM EST	Monique Mata (monique.mata@fwusd.org) was emailed a link to sign.
12/18/2025 11:56:00 AM EST	Kevin Stoltzfus (kevin.stoltzfus@fwusd.org) was emailed a link to sign.
12/18/2025 12:16:33 PM EST	Monique Mata (monique.mata@fwusd.org) viewed the document on Microsoft Edge via Windows from 68.107.182.234.

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FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

G-1  
Agenda Item Number

March 24, 2026  
Board Meeting Date

Recommend Approval to Table High School Algebra I, Geometry, and Algebra  
Item: II curriculum: Amplify Desmos

Submitted By: Dr. Kevin Stoltzfus/Tabetha Finchum Date: March 17, 2026

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

District administration recommends approval to table the adoption of high school mathematics curriculum Amplify Desmos for Algebra I, Geometry, and Algebra II. This curriculum has been selected after a robust review and evaluation by District Mathematics Specialist Demetria Murray, and the entire secondary mathematics department. Dr. Tabetha Finchum and Flowing Wells High School teachers will provide an overview. Pending Board approval, the resource would be tabled for a sixty-day period for public review and comment.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head:  Superintendent: 

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

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

**MEMORANDUM**

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

**FROM:** Dr. Tabetha Finchum, Associate Superintendent

**RE:** Request 60-Day Table Amplify Desmos Algebra I, Geometry, and Algebra II Curriculum

**DATE:** March 24, 2026

The District administration recommends a sixty-day table of the Amplify Desmos Algebra I, Geometry, and Algebra II curriculum to allow for public review and comment prior to a formal request to adopt the resources for use with students at Flowing Wells High School.

The Amplify Desmos Mathematics Algebra I, Geometry, and Algebra II curriculum uses a structured, problem-based approach that builds on students' curiosity while robustly developing procedural fluency in mathematics. It is largely an online platform, though it includes student workbooks and some lessons that can be taught without technology. The online nature of Amplify Desmos allows for personalization, access to prior year content for reteaching, more robust interventions, and easily accessible information for teachers on student progress. Additionally, the embedded Desmos tools allow students to create mathematical models in ways that are not possible with pencil-and-paper tools. Since the ACT, our high-stakes standardized test, uses Desmos in its platform, we believe there will be greater congruency between our curriculum and the assessment with this purchase.

The process that led to this recommendation began with a review by Mrs. Demetria Murray, Flowing Wells Mathematics Specialist, of many different mathematics resources. Mrs. Murray extensively evaluated research-based high school mathematics curricula, including seeking current reviews and feedback from other schools that are using them. Based on this review she selected three resources for committee review: Illustrative Mathematics, Open Up Resources, and Desmos Mathematics. The high school mathematics team, including high school mathematics teachers from Sentinel Peak and Flowing Wells Junior High, used a rubric to provide feedback and evaluate each of the three resources using curricular samples and online access. Each curriculum was evaluated for alignment with standards as well as content and scope, usability, differentiated resources, visual appeal and clarity, and instructional design. During their curriculum day on February 19, 2026, the mathematics team met with each of the publishers of the three curricula to ask final questions. They collaborated to discuss the pros and cons of each curriculum and then returned to their classrooms for two additional weeks to pilot the two finalist curricula. Ultimately, in a final meeting on March 10, 2026, the majority of the team voted to recommend Amplify Desmos.

In their recommendation of Amplify Desmos several teachers had positive comments. One teacher said, "I am comfortable with the platform already. I like that the curriculum feels accessible to our students. In addition, I like that the lesson slides are customizable." Another teacher commented, "Amplify has a good balance of resources and has a good balance of fluency and problem-solving practice."

Mathematics teachers Andrew Hardy, Tracy Littlefield, and I will be available to provide additional information and answer questions during the regularly scheduled Governing Board Meeting. Thank you for your consideration.

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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G-2	March 24, 2026
Agenda Item Number	Board Meeting Date

Item: Discussion and Possible Action regarding Arizona School Boards Association Policy Priorities

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2026

Will Be Presented By: Dr. Kevin Stoltzfus

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District administration presents for discussion and possible action the current policy priorities identified by the Arizona School Boards Association (ASBA), with the option for the Board to identify priorities and submit proposals for update and/or amendment to ASBA for the 2026-2027 school year.

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

Recommended Action:

Approve       Disapprove       Table       No Action Required

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

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

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

**MEMORANDUM**

**TO:** Governing Board Members  
**FROM:** Dr. Kevin Stoltzfus, Superintendent  
**RE:** 2026-2027 ASBA Policy Priorities  
**DATE:** March 23, 2026

District administration presents for discussion and possible action the current policy priorities identified by the Arizona School Boards Association (ASBA), with the option for the Board to identify priorities and submit proposals for update and/or amendment to ASBA for the 2026-2027 school year.

Each Board Member was provided the complete list of ASBA’s current policy priorities and was asked to identify his or her top five priorities. Board Members submitted their selections to Paula Alden, who compiled their votes in the attached document. The table below identifies all items that received at least one vote, with the first five items receiving multiple votes. The “Context” column includes some background information and possible action steps to address the given policy goal. During the meeting, the Board will have the opportunity to discuss and narrow the list to a total of five priorities. The Board also may identify one or more priorities that were not included in ASBA’s original list.

Vote Information	Policy Number and Text	Context
5 votes <ul style="list-style-type: none"> <li>• 3 first place</li> <li>• 2 second place</li> </ul>	4.1 Establish financial and academic transparency for all institutions and individuals who accept public funds. Enforce financial audit requirements and seek recovery of improperly received and/or expended funds by individuals, charter and public schools, private schools, and organizations.	Would require state-level action, either through legislation or successful ballot item.
2 votes <ul style="list-style-type: none"> <li>• 1 first place</li> <li>• 1 second place</li> </ul>	7.2 Fully fund Individuals with Disabilities Education Act (IDEA).	Federal law establishes IDEA and partially funds. Most likely path would be to increase Arizona funding weights associated with disabilities.
2 votes <ul style="list-style-type: none"> <li>• 1 second place</li> <li>• 1 fourth place</li> </ul>	1.5 Preserve and protect the voters' original intent of Propositions 123 and 301. Protect voters' intent in funding K-12 education and oppose legislation that attempts to supplant or divert additional voter-approved funding streams.	Would require successful ballot items (referrals or citizens’ initiatives).
2 votes <ul style="list-style-type: none"> <li>• 1 third place</li> <li>• 1 fourth place</li> </ul>	1.4 Fully fund full-day kindergarten and include kindergarten students in the override calculations.	Would require state-level action, most likely through the budget negotiation process.
2 votes <ul style="list-style-type: none"> <li>• 1 fourth place</li> <li>• 1 fifth place</li> </ul>	1.11 Fully fund preschool programs in the K-12 funding formula for districts that offer preschool.	Would require state-level action, most likely through the budget negotiation process.
1 vote <ul style="list-style-type: none"> <li>• 1 first place</li> </ul>	1.1 Maximize state funding to: Provide competitive salaries to attract, recruit, and retain talented teachers and staff; Increase the pipeline of certified teachers; Increase the diversity of the teaching workforce, and fill difficult positions, including CTED instructors.	Would require state-level action, most likely through the budget negotiation process. Could overlap with 7.2, 1.5, 1.4, and 1.11 (above).

1 vote • 1 second place	4.3 Require comparative classroom spending audits for school districts and all other institutions that accept public funds and define "classroom spending" as both instructional spending and student support spending.	Would require state-level action, either through legislation or successful ballot item.
1 vote • 1 third place	1.2 Provide consistent, dedicated sources of base funding based on most recent statewide cost study that equips all Arizona public schools with adequate support to address the academic, social and emotional needs of its students including: Up to date curriculum, technology, and classroom support to enrich academic success and engagement; Student support staff dedicated to enhancing safe and effective learning environments; Exceptional student services, gifted students, and early intervention programs; Before and after school programs; Fine arts education; Career and technical education; Transportation, including maintenance and increased costs for CTEDs and rural schools; Ensure the formula addresses the unique financial needs of schools serving students in poverty and in rural and remote schools; Fund distance learning at 100%; JROTC.	Would require state-level action, most likely through the budget negotiation process.
1 vote • 1 third place	1.3 Repeal the constitutional aggregate expenditure limit via legislative referral to the voters.	Would require state-level action through a successful ballot item.
1 vote • 1 third place	2.9 Oppose legislative efforts to ban educational and supplemental materials that provide an inclusive and historically accurate, well-rounded education.	Would require lobbying in opposition to related bills.
1 vote • 1 third place	4.2 Repeal any program that gives funds for private schools, vouchers (Empowerment Scholarship Accounts) and private school subsidies (School Tuition Organizations) and prevent any future expansion.	Would require state-level action, either through legislation or successful ballot item.
1 vote • 1 fourth place	1.12 Replace current year funding with a transparent, reliable system that provides districts stable annual budgeting ability and technical reliability.	Would require state-level action, most likely through the budget negotiation process.
1 vote • 1 fourth place	1.13 Prorate funding over the entire school year among all schools that a student has attended during the year.	Would require state-level action, most likely through the budget negotiation process.
1 vote • 1 fifth place	1.8 Provide consistent, dedicated and flexible sources of ongoing state capital funding to Arizona public schools to fully maintain and renew physical assets that were built with either local or state taxpayer dollars.	Would require state-level action, most likely through the budget negotiation process. Current lawsuit addresses this issue but does not identify funding source.
1 vote • 1 fifth place	3.7 Redefine the role and purpose of standardized testing and develop meaningful assessments and other measurable outcomes.	Would require state-level action through the legislative process; any state-level changes must comply with federal accountability requirements.
1 vote • 1 fifth place	3.9 Support policy that protects school district employees and students from discrimination.	Would require state-level action, either through legislation or successful ballot item.
1 vote • 1 fifth place	6.6 Develop a more comprehensive harassment/bullying definition and system to better enhance the clarity of understanding and the protection of our youth.	Would require state-level action, either through legislation or successful ballot item.

ID	Vote Tallies	Policy Area: Adequately and Equitably Fund District Schools to at least the National Median per Pupil Funding
1.1	1	Maximize state funding to: •Provide competitive salaries to attract, recruit, and retain talented teachers and staff; •Increase the pipeline of certified teachers; •Increase the diversity of the teaching workforce, and fill difficult positions, including CTED instructors.
1.2	1	Provide consistent, dedicated sources of base funding based on most recent statewide cost study that equips all Arizona public schools with adequate support to address the academic, social and emotional needs of its students including: •Up to date curriculum, technology, and classroom support to enrich academic success and engagement; •Student support staff dedicated to enhancing safe and effective learning environments; •Exceptional student services, gifted students, and early intervention programs; •Before and after school programs; •Fine arts education; •Career and technical education; •Transportation, including maintenance and increased costs for CTEDs and rural schools; •Ensure the formula addresses the unique financial needs of schools serving students in poverty and in rural and remote schools; •Fund distance learning at 100%; •JROTC
1.3	1	Repeal the constitutional aggregate expenditure limit via legislative referral to the voters.
1.4	2	Fully fund full-day kindergarten and include kindergarten students in the override calculations.
1.5	2	Preserve and protect the voters' original intent of Propositions 123 and 301. Protect voters' intent in funding Kk-12 education and oppose legislation that attempts to supplant or divert additional voter-approved funding streams.
1.6		Index district additional assistance (DAA) funding for inflation.
1.7		Provide funding for new space before existing schools become overcrowded; advocate for the SFOB to set a standard for replacement of buildings that have exceeded their useful life; advocate for the SFOB to use a professional demographer firm in determining school construction; advocate for capacity standards that reflect the design of instructional space; include funding for
1.8	1	Provide consistent, dedicated and flexible sources of ongoing state capital funding to Arizona public schools to fully maintain and renew physical assets that were built with either local or state taxpayer dollars.
1.9		Eliminate unfunded mandates and administrative burdens.
1.10		Protect desegregation funding and return it to a primary tax levy.
1.11	2	Fully fund preschool programs in the K-12 funding formula for districts that offer preschool.
1.12	1	Replace current year funding with a transparent, reliable system that provides districts stable annual budgeting ability and technical reliability.
1.13	1	Prorate funding over the entire school year among all schools that a student has attended during the year.
1.14		Give districts the authority to provide affordable housing options to faculty and staff based on the local housing market.

ID	Vote Tallies	Policy Area: Preserve, Respect, and Strengthen Local Control
2.1		Ensure local control and flexibility in managing funds and programs, within the Arizona constitutional requirements of a general and uniform public school system.
2.2		Change "override/budget increase" language to better reflect what voters are being asked to support. Update requirements associated with school district voter-approved bonds and overrides to improve efficiency and permit more accurate presentations of estimated property tax rates.
2.3		Allow school districts full flexibility in the divestiture or use of taxpayer-funded assets.
2.4		Oppose legislative intrusion on school site budgeting decisions.
2.5		Maintain exclusive local authority over any measure that would propose to consolidate, unify, or restructure school districts.
2.6		Support local board authority regarding open enrollment policies.
2.7		Amend current statute to allow school board members to use the e-equal system in addition to in-person signatures to appear on the ballot.
2.8		Oppose any legislation that intends to lessen or curtail the legal authority of locally elected school boards including their authority to approve curriculum.
2.9	1	Oppose legislative efforts to ban educational and supplemental materials that provide an inclusive and historically accurate, well-rounded education.
2.10		Oppose any legislation that seeks to make school board elections partisan.
2.11		Modify the number of signatures required for CTED board to align with similar school board candidates.

ID	Vote Tallies	Policy Area: Improve Opportunities and Outcomes for All Students
3.1		Increase the compulsory attendance age from 16 to 18 years or the attainment of a high school diploma or GED before the age of
3.2		Repeal and replace Prop. 203 with research-based bilingual education. Reform English Language Learner models of instruction to increase integration of English Learners and give schools flexibility and resources to administer them.
3.3		Fully restore 9th and 12th grade CTED funding and allow them to serve students through age 21 regardless of graduation status to expand the window of opportunity students have to complete industry-recognized CTE programs
3.4		Support policy that recognizes, respects, and promotes teaching as a profession.
3.5		Defend against efforts to limit the free speech rights of school employees.
3.6		Oppose regulations, policies, and restrictions that overburden or unreasonably penalize educators and support staff as they educate and care for students.
3.7	1	Redefine the role and purpose of standardized testing and develop meaningful assessments and other measurable outcomes.
3.8		Support legislation and access to funding that would allow school districts to offer school meals to all students free of charge.
3.9	1	Support policy that protects school district employees and students from discrimination

ID	Vote Tallies	Policy Area: Require Public Accountability for Taxpayer Dollars Spent on Education
4.1	5	Establish financial and academic transparency for all institutions and individuals who accept public funds. Enforce financial audit requirements and seek recovery of improperly received and/or expended funds by individuals, charter and public schools, private schools, and organizations.
4.2	1	Repeal any program that gives funds for private schools, vouchers (Empowerment Scholarship Accounts) and private school subsidies (School Tuition Organizations) and prevent any future expansion.
4.3	1	Require comparative classroom spending audits for school districts and all other institutions that accept public funds and define "classroom spending" as both instructional spending and student support spending.
4.4		Increase public school tax credit donation limits to match those allowed for private schools.

ID	Vote Tallies	Policy Area: Arizona's Rural and Remote Schools
5.1		Ensure that students in Arizona's small, rural and remote schools are considered by policymakers alongside students in large metropolitan schools.
5.2		Equitably invest in technology modernization, reliable internet broadband access, technology support capability and professional development.
5.3		Protect rural and remote school districts from inequitable impact due to formula adjustments, including transportation.

ID	Vote Tallies	Policy Area: School Safety and Security
6.1		Provide funding to individual districts to implement locally directed research-based school safety programs and mental health and wellbeing initiatives.
6.2		Support policy that promotes social-emotional wellness as a critical component of improving social climate, safety and learning for all students and staff.
6.3		Arizona's school boards call upon all state, federal, tribal and local officials to address the causes and impact of increased self-harm and violence in our school communities.
6.4		Arizona's school boards call upon all state, federal, tribal and local officials to address the causes and impact of increased gun violence directed at K-12 schools.
6.5		Fund programming to engage and support families and caregivers in culturally relevant and appropriate ways.
6.6	1	Develop a more comprehensive harassment/bullying definition and system to better enhance the clarity of understanding and the protection of our youth.

ID	Vote Tallies	Policy Area: Federal Advocacy
7.1		Advocate for maintenance and improvement of bus routes on tribal and federal land.
7.2	2	Fully fund Individuals with Disabilities Education Act (IDEA).
7.3		Protect Impact Aid funding and the Secure Rural Schools Program for Arizona school districts that receive it.