

NOTICE OF REGULAR MEETING OF THE GOVERNING BOARD

March 9, 2023

AGENDA

5:00 PM REGULAR MEETING

Pursuant to A.R.S. §38-431.01, §38-431.02, notice is hereby given to the members of the Union Elementary School District No. 62 and to the general public that the Governing Board will hold a meeting open to the public as stated above. One or more members of the Governing Board may participate in the meeting by telephonic communications.

The agenda for this meeting is provided below. The Governing Board reserves the right to change the order of items on the Agenda with the exception of public hearings set for a specific time. One or more members of the Governing Board may participate in the meeting by telephonic communications.

Pursuant to A.R.S. §38-431.03, The Governing Board may vote to convene an executive session, which will not be open to the public, for discussion or consultation for legal advice with the Governing Board’s attorney on any matter listed on the Agenda.

A copy of background material for an agenda item provided to Governing Board members (with the exception of materials relating to executive sessions) is available for public inspection at the District Office, 3834 S. 91st Avenue, Tolleson, AZ 85353, at least twenty-four (24) hours prior to the Governing Board meeting. Please contact Nancy Carbajal, the Governing Boards Administrative Assistant, at (623) 478-5004 for more information.

The District strives to make all public meetings accessible to persons with disabilities. Please call Nancy Carbajal at (623)478-5004 within 48 hours of the meeting to request special assistance to participate in the public meeting.

The agenda for the meeting is as follows:

I. MOTION TO CONVENE THE REGULAR BOARD MEETING Convene at: _____

Motion by: Mrs. Doucet _____ Mrs. Briceno _____
Seconded Mrs. Doucet _____ Mrs. Briceno _____

II. ROLL CALL Mrs. Doucet _____ Mrs. Briceno _____

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF THE AGENDA

Motion by: Mrs. Doucet _____ Mrs. Briceno _____
Seconded by: Mrs. Doucet _____ Mrs. Briceno _____

V. PUBLIC COMMENTS:

Each speaker is limited to three (3) minutes.

The call to the public will be restricted due to social distancing guidelines, therefore, limiting the number of participants at the meeting. This is the time for the public to comment. Members of the Governing Board may not discuss items that are not on the agenda. Therefore, action taken as a result of public comments will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date.

VI. SUPERINTENDENT SUMMARY OF CURRENT EVENTS:

The Superintendent and/or Governing Board members may present a brief summary of current events. The Governing Board will not propose, discuss, deliberate, or take legal action at the meeting on any matter in the summary unless the specific matter is properly noticed for legal action.

- UESD Summary of Current Events and ESSER Safety and Service Plan update- Ms. Carrie Brandon and Ms. Melanie Block may participate in the update

VII. APPROVAL OF THE CONSENT AGENDA:

Motion by: Mrs. Doucet _____ Mrs. Briceno _____
Seconded by: Mrs. Doucet _____ Mrs. Briceno _____

CONSENT AGENDA ITEMS

- A. Approval of Regular Meeting Minutes for February 9, 2023
- B. Approval of Personnel Consent List
- C. Approval of Accounts Payable Vouchers
- D. Approval of Payroll Vouchers
- E. Approval of Student Activity Accounts
- F. Approval of Gifts and Donations
- G. Approval of Out of State Travel
- H. Approval of Union Elementary HVAC Replacement Award SFB-ERR-03739
- I. Approval of 2023-2024 Benefits Package for Kairos Health Arizona, Incorporated Parent

VIII. PRESENTATION:

- Media Center and Cafeteria Furniture Proposal-Presented by Carmen Wyckoff, DLR Group
- Conflict of Interest- Presented by Ms. Tonia Immel, Executive Director of Business
- Audit Presentation- Presented by Ms. Tonia Immel, Executive Director of Business
- Student Academics Progress Update- Presented by Ms. Melanie Block, Director of Academics

IX. ACTION ITEMS:

- A. Recommendation to approve the Purchase of Media Center and Cafeteria Furniture
- B. Recommendation to approve the FY 2021-2022 Audit Findings
- C. Recommendation to approve the Elementary and Secondary School Emergency Relief (ESSER) Revision within Safe to Return to In-Person Learning Plan
- D. Recommendation to approve the Second Reading of Policy Advisory 739-743
- E. Recommendation to approve the District fixed Assets Removal

X. ITEMS ONLY – NO ACTION REQUIRED:

- A. Governing Board Financial Report
- B. Official Canvass of Election Results from November 8, 2023

XI. AGENDA ITEMS FOR FUTURE MEETINGS:

- April 13, 2023- Union Elementary School District calendar for the 2024-2025 and 2025-2026 school year
- April 13, 2023- Staffing Update
- April 13, 2023- Bond Update
- April 13, 2023- Student Well-Being Presentation
- TBD- Governing Board and Superintendent Evaluation Process

XII. MOTION TO ADJOURN:

Motion by: Mrs. Doucet _____ Mrs. Briceno _____
Seconded by: Mrs. Doucet _____ Mrs. Briceno _____

Adjourn at: _____

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 <h2 style="text-align: center;">Board Agenda Item</h2>	Item No. <h1 style="text-align: center;">1A</h1>
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Title:	Meeting Minutes for the February 9, 2023, Governing Board Meeting
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Kristine Morris, Superintendent
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EXECUTIVE SUMMARY:
 Attached are the February 9, 2023, Governing Board Meeting minutes.

RECOMMENDATION:
 It is the recommendation that the Governing Board approve the Minutes for the February 9, 2023, Governing Board Meeting.

Additional Information Attached: February 9, 2023, Governing Board Meeting Minutes

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	A
		O	E			B	B
		T	C			S	S
	I	O	A	N	A	E	
	O	N	Y	A	I	N	
	N	D	E	Y	N	T	
	DOUCET						
	BRICENO						

Administrative Designee: _____



Inspiring Hope and Empowering All Students To Courageously Pursue Their Goals and Dreams

**Governing Board
Regular Meeting Minutes
February 9, 2023**

I. CALL TO ORDER THE SPECIAL MEETING

Mrs. Doucet Governing Board President at 5:00 p.m., called the meeting to order.

Motion by Mrs. Doucet, seconded by Mrs. Briceno Vote was unanimous. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno

II. ROLL CALL

Mrs. Susan Doucet & Mrs. Nubia Briceno were in attendance.

Administration Present:

Kristine Morris, Superintendent

Tonia Immel, Executive Director of Business Services

Melanie Block, Director of Academic Services

Jacob Stanek, Communications Coordinator

Michael Welsh, Union Principal

Randy Watkins, Hurley Ranch Principal

Brent Hall, Network Administrator

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF THE AGENDA:

Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the agenda. Vote was unanimous. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet

V. PUBLIC COMMENTS:

Each speaker is limited to three (3) minutes.

The call to the public will be restricted due to social distancing guidelines, therefore, limiting the number of participants at the meeting. This is the time for the public to comment. Members of the Governing Board may not discuss items that are not on the agenda. Therefore, action taken as a result of public comments will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date.


No public comments.

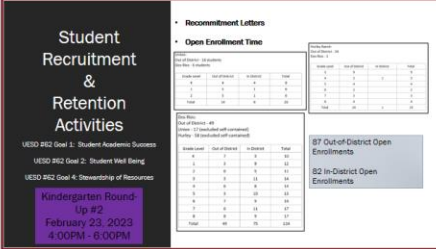
VI. SUPERINTENDENT SUMMARY OF CURRENT EVENTS:

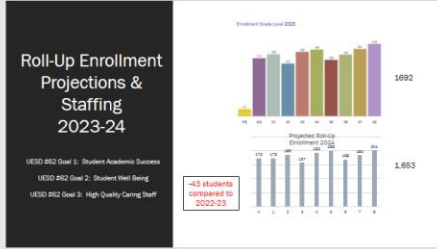
A. UESD Current Events Summary

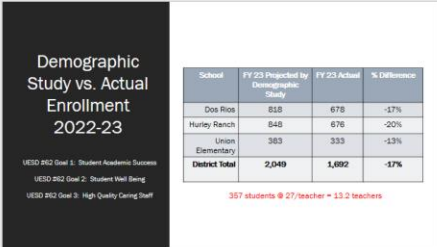
Good evening Ms. Briceno and Ms. Doucet,

I'm here to talk about some current events that are happening in Union.



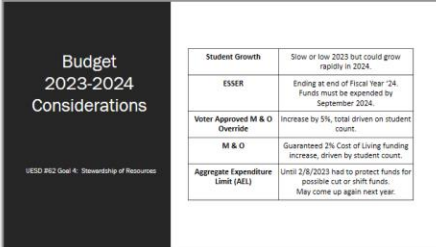


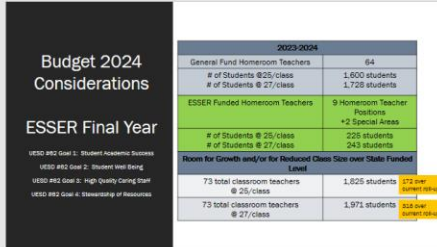




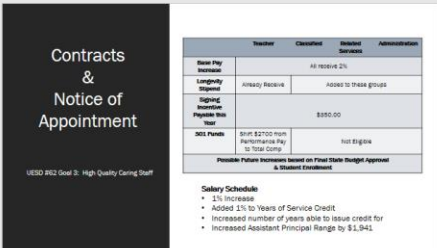
School	FY 23 Projected by Demographic Study	FY 23 Actual	% Difference
Doe Rios	618	678	-17%
Hurley Ranch	848	676	-20%
Union Elementary	383	333	-13%
District Total	2,049	1,687	-17%


337 students @ 27/teacher = 13.2 teachers

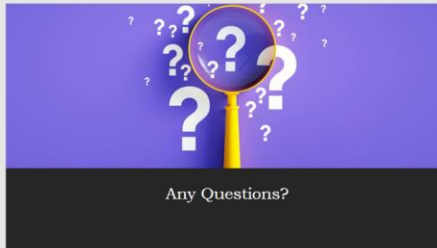




2023-2024		2022-2023	
General Fund Homeroom Teachers	64	64	
# of Students @25/class	1,600 students	1,726 students	
ESSER Funded Homeroom Teachers	9 Homeroom Teacher Positions	+2 Special Areas	
# of Students @ 25 / class	225 students	243 students	
# of Students @ 27/class	243 students		
Room by Growth and/or by Reduced Class Size over State Funded Level			
73 total classroom teachers @ 25/class	1,825 students	121 over current total	
73 total classroom teachers @ 27/class	1,971 students	148 over current total	







VII. APPROVAL OF THE CONSENT AGENDA:

Motion made by Mrs. Briceno, seconded by Mrs. Doucet to approve the consent items. Vote was unanimous. Motion carried. Aye: Mrs. Doucet & Mrs. Briceno

- A. Approval of Regular Meeting Minutes for February 9, 2023
- B. Approval of Personnel Consent List
- C. Approval of Accounts Payable Vouchers
- D. Approval of Payroll Vouchers
- E. Approval of Student Activity Accounts
- F. Approval of Gifts and Donations
- G. Approval of out of state travel to Louisville, KY for CEC 2023
- H. Approval of Hurley Roof Project Award # BRG-CONST-02188
- I. Approval of Hurley Water Repair Award # SFB-ERR-03633
- J. Approval of The Autism Center for Exceptional Students FY22 Payment
- K. Approval of Waxie FY22 Payment
- L. Approval of Light Street FY22 Payment
- M. Approval of SHI International Corp FY22 Payment

VIII. PRESENTATION FROM DISTRICT PERSONNEL:

- English Language Learner Corrective Action Plan- Presented by Ms. Melanie Block

Q: Ms. Doucet asked a question. Will this be implemented next year?

A: Ms. Block responded we are going to start building the professional development since this was approved earlier than expected we will begin building the professional development within

our curriculum. We will work on this over the summer, introduced this to our principals during professional development week, and cover this with the teachers during teacher induction.

Q: Ms. Morris asked if we anticipate any budget impact on materials or staff.

A: We are still looking into this we have brainstormed some different ideas with the principals. To get the targeted instruction strong one brainstorm of 39 sections was taking what we do in reading intervention because our EL learners are struggling there too. Layering the EL piece standard on that so there is a core curriculum for them and having them pull our EL students. We still have a 30-minute block we are missing. What can we do for writing? Which is the second area our students struggle the most in our curriculum materials. A couple of ideas we have if ESSER has more money left can we hire an EL teacher to pull those kids to build that program out. When we have it solid it would be something that our teachers could do years after that because we would have the materials ready and that really promotes the philosophy in our communities where we would take these groups of kids and do this, and we are responding to learning but we are really focused on EL standards as well. Yes, we're looking at it even though we were told many times by the state there is no computer program that doesn't mean we can't get Rosetta Stone for our families so they can use this at home or we can use that support outside this model.

IX. ACTION ITEMS:

- A. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the Tax Credit Donation for the 2022 tax credit year. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- B. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Certified Salary Placement Schedule. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- C. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the 2023-2024 Educational Support Personnel Placement Schedule. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- D. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Related Services Placement Schedule. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- E. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the 2023-2024 School Psychologist Placement Schedule. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- F. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Guest Teacher Salary Schedule. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- G. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the 2023-2024 Administrator Placement Schedule. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- H. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Stipends/Extra Pay Schedule. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- I. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the 2023-2024 Certified Contract Rehire List. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno

- J. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Educational Support Personnel Notice of Appointment/Rehire List. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- K. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the 2023-2024 Administrative offer of Contract/ Rehire List. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- L. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the 2023-2024 Signing Incentive. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet
- M. Motion by Mrs. Doucet, seconded by Mrs. Briceno to approve the First Reading of Policy Advisories 739-743. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno
- N. Motion by Mrs. Briceno, seconded by Mrs. Doucet to approve the Community Literacy Hub Contract. Motion carried. Aye: Mrs. Briceno, Mrs. Doucet

X. ITEMS ONLY – NO ACTION REQUIRED:

- A. Governing Board Financial Report

XI. AGENDA ITEMS FOR FUTURE MEETINGS:

- A. March 9, 2023- Conflict of Interest
- B. March 9, 2023- Academic Services MOY update
- C. March 9, 2023- Audit Findings
- D. March 9, 2023- Union Elementary School District calendar for the 2024-2025 school year
- E. TBD- Projects Update

XII. ADJOURNMENT

Motion by Mrs. Doucet seconded by Mrs. Briceno, to adjourn the meeting at 5:41 p.m. Vote was unanimous. Motion carried. Aye: Mrs. Doucet, Mrs. Briceno

Governing Board Member

Date

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 <h2 style="text-align: center;">Board Agenda Item</h2>	Item No. <h1 style="text-align: center;">1B</h1>
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Title:	Personnel Consent List
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Ana M. Avalos, Director of Human Resources
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EXECUTIVE SUMMARY:

Administration requests that the Governing Board approve the attached Personnel Consent List for personnel actions recommended since the last Governing Board Meeting on February 9, 2023.

RECOMMENDATION:

It is the recommendation that the Governing Board approve the Personnel Consent List.

Additional Information Attached: Personnel Consent List

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M O T I O N	S E C O N D	A Y E	A N A Y	A B S T A I N	A B S E N T
	DOUCET						
	BRICENO						

Administrative Designee: _____

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 1C
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Title:	Accounts Payable Vouchers
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Tonia Immel, Executive Director of Business Services
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EXECUTIVE SUMMARY:

Administration is requesting that the Governing Board approve the Accounts Payable Vouchers listed below in the amount of \$ 388,470.66.

FY 2022-2023

#2341	\$ 108,263.81
#2342	\$ 93,504.39
#2343	\$ 31.80
#2344	\$ 52,482.53
#2345	\$ 134,188.13
Total	\$ 388,470.66

RECOMMENDATION:

It is the recommendation that the Governing Board approve the Accounts Payable Vouchers (#2341, #2342, #2343, #2344, #2345).

Additional Information Attached: Accounts Payable Vouchers

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	A
		O	E			B	B
		I	C	A	N	S	S
		O	N	Y	A	I	N
		N	D	E	Y	N	T
	DOUCET						
	BRICENO						

Administrative Designee: _____

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Voucher No: 2341

Voucher Date: 02/01/2023

Prepared By:

Yazmin Sanchez

Printed: 02/03/2023 11:42:18 AM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services and for materials as shown below.

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on 3/9/23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.



SUSAN DOUCET

PRESIDENT

NUBIA BRICENO

BOARD MEMBER

Vacant

BOARD MEMBER

UNION ELEMENTARY SCHOOL DISTRICT #62

Fund		Amount
001	MAINTENANCE AND OPERATION	\$33,120.78
013	CSF DISCRETIONARY - 40%	\$736.00
162	21ST CENTURY LEARNING CENTER-HR	\$240.20
500	SCH PL-SALE/LEAS OVR 1 YR	\$150.25
510	FOOD SERVICE	\$3,093.65
525	AUXILIARY OPERATIONS	\$2,510.80
530	GIFTS AND DONATIONS	\$16,867.00
570	INDIRECT COSTS	\$2.37
610	UNRESTRICTED CAPITAL	\$2,442.76
630	BOND BUILDING	\$49,100.00
		<hr/>
		\$108,263.81

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Voucher No: 2342

Voucher Date: 02/03/2023

Prepared By:

Yazmin Sanchez

Printed: 02/03/2023 04:29:57 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services and for materials as shown below.

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: ___ was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on 3-9-23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

SUSAN DOUCET

PRESIDENT

NUBIA BRICENO

BOARD MEMBER

Vacant

BOARD MEMBER

UNION ELEMENTARY SCHOOL DISTRICT #62

Fund		Amount
001	MAINTENANCE AND OPERATION	\$91,211.03
510	FOOD SERVICE	\$1,449.63
570	INDIRECT COSTS	\$303.75
610	UNRESTRICTED CAPITAL	\$539.98
		<hr/> <hr/>
		\$93,504.39

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Voucher No: 2343

Voucher Date: 02/08/2023

Prepared By:

Yazmin Sanchez

Printed: 02/08/2023 04:55:32 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services and for materials as shown below.

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on 3-9-23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

SUSAN DOUCET

PRESIDENT

NUBIA BRICENO

BOARD MEMBER

Vacant

BOARD MEMBER

UNION ELEMENTARY SCHOOL DISTRICT #62

Fund		Amount
001	MAINTENANCE AND OPERATION	\$31.80
		<hr/>
		\$31.80

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Voucher No: 2344

Voucher Date: 02/15/2023

Prepared By:

Yazmin Sanchez

Printed: 02/15/2023 05:02:14 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services and for materials as shown below.

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on _____ in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

SUSAN DOUCET

PRESIDENT

NUBIA BRICENO

BOARD MEMBER

Vacant

BOARD MEMBER

UNION ELEMENTARY SCHOOL DISTRICT #62

Fund		Amount
001	MAINTENANCE AND OPERATION	\$48,441.59
510	FOOD SERVICE	\$3,490.94
526	EXTRA CURR FEE/TAX CREDIT	\$550.00
		<hr/> \$52,482.53

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Voucher No: 2345

Voucher Date: 02/24/2023

Prepared By:

Yazmin Sanchez

Printed: 02/24/2023 03:05:40 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services and for materials as shown below.

I certify by my original signature below that this claim is just and correct, and the services and/or materials herein represented have been received and that the claim: was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on 3-7-23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

SUSAN DOUCET

PRESIDENT

NUBIA BRICENO

BOARD MEMBER

Vacant

BOARD MEMBER

UNION ELEMENTARY SCHOOL DISTRICT #62

Fund		Amount
001	MAINTENANCE AND OPERATION	\$56,323.76
013	CSF DISCRETIONARY - 40%	\$337.85
100	TITLE I-A BASIC	\$720.00
220	IDEA-BASIC-ENT	\$1,037.00
337	PROJECT MOMENTUM2023	\$4,866.25
510	FOOD SERVICE	\$4,368.77
530	GIFTS AND DONATIONS	\$861.70
550	INSURANCE PROCEEDS	\$35,111.00
570	INDIRECT COSTS	\$149.00
610	UNRESTRICTED CAPITAL	\$2,645.80
620	ADJACENT WAYS	\$22,821.00
630	BOND BUILDING	\$4,946.00
		<hr/> \$134,188.13

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 1D
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Title:	Payroll Vouchers
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Tonia Immel, Executive Director of Business Services
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EXECUTIVE SUMMARY:

Administration is requesting that the Governing Board approve the Payroll Vouchers listed below in the amount of **\$1,071,969.36**.

Voucher 20-1018	\$ 522,057.59
Voucher 21-1019	\$ 549,911.77
Total	\$ 1,071,969.36

RECOMMENDATION:

It is the recommendation that the Governing Board approve the Payroll Vouchers (20-1018, 21-1019)

Additional Information Attached: Payroll Vouchers

<p>Recommendation:</p> <p><input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Board Action</td> <td style="width: 5%;">M</td> <td style="width: 5%;">S</td> <td style="width: 5%;"> </td> <td style="width: 5%;"> </td> <td style="width: 5%;">A</td> <td style="width: 5%;">A</td> </tr> <tr> <td></td> <td>O</td> <td>E</td> <td></td> <td></td> <td>B</td> <td>B</td> </tr> <tr> <td></td> <td>T</td> <td>C</td> <td></td> <td></td> <td>S</td> <td>S</td> </tr> <tr> <td></td> <td>I</td> <td>O</td> <td>A</td> <td>N</td> <td>A</td> <td>E</td> </tr> <tr> <td></td> <td>O</td> <td>N</td> <td>Y</td> <td>A</td> <td>I</td> <td>N</td> </tr> <tr> <td></td> <td>N</td> <td>D</td> <td>E</td> <td>Y</td> <td>N</td> <td>T</td> </tr> <tr> <td>DOUCET</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>BRICENO</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Board Action	M	S			A	A		O	E			B	B		T	C			S	S		I	O	A	N	A	E		O	N	Y	A	I	N		N	D	E	Y	N	T	DOUCET							BRICENO						
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BRICENO																																																									

Administrative Designee: _____

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Entity Number: 07-4-62

Voucher No: 20, 1018

Voucher Date: 01/31/2023

Prepared By:

Kaylee Cappasco

Pay Period: 15
Pay Cycle: BIWEEKLY 2022-23

Printed: 01/26/2023 03:14:29 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services as shown below for the pay period ending 1/22/2023.

I certify by my original signature below that this claim is just and correct, that teachers, substitute teachers and administrators whose salaries are claimed herein are legally certified during the fiscal year covering this pay period and that the services herein represented have been received and that the claim: ___ was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or will be ratified at the next regular or special meeting of the governing board on March 9, 23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

Administrator	SUSAN DOUCET	PRESIDENT
	NUBIA BRICENO	BOARD MEMBER
	Vacant	BOARD MEMBER

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
001	\$301,112.20	\$21,923.20	\$33,444.16	\$55,633.18	\$412,112.74
011	\$4,301.66	\$316.83	\$506.85	\$37.87	\$5,163.21
013	\$20,838.71	\$1,503.70	\$2,409.81	\$517.01	\$25,269.23
071	\$792.59	\$60.61	\$96.46	\$205.98	\$1,155.64
100	\$13,805.31	\$1,000.24	\$1,680.09	\$2,364.88	\$18,850.52
140	\$1,455.69	\$111.35	\$177.16	\$343.56	\$2,087.76
162	\$4,215.62	\$320.65	\$512.99	\$22.99	\$5,072.25
164	\$1,466.10	\$111.42	\$178.43	\$17.98	\$1,773.93
167	\$1,298.58	\$98.32	\$158.04	\$133.86	\$1,688.80
193	\$2,259.55	\$172.85	\$275.00	\$437.44	\$3,144.84
318	\$4,254.85	\$271.03	\$517.83	\$806.59	\$5,850.30
346	\$2,771.24	\$206.13	\$337.26	\$462.61	\$3,777.24
480	\$4,342.80	\$307.08	\$528.52	\$881.39	\$6,059.79
510	\$21,982.16	\$1,681.62	\$2,642.40	\$3,745.16	\$30,051.34
	\$384,897.06	\$28,085.03	\$43,465.00	\$65,610.50	\$522,057.59

UNION ELEMENTARY SCHOOL DISTRICT #62 VOUCHER

Entity Number: 07-4-62

Voucher No: 21, 1019

Voucher Date: 02/14/2023

Prepared By:

Kaylee Carrasco

Pay Period: 16
Pay Cycle: BIWEEKLY 2022-23

Printed: 02/09/2023 12:46:20 PM

The County School Superintendent of Maricopa County is hereby authorized to draw warrants on the County Treasurer against UNION ELEMENTARY SCHOOL DISTRICT #62 School District Fund(s) for necessary expenses against the school district and obligations incurred for value received in services as shown below for the pay period ending 2/5/2023.

I certify by my original signature below that this claim is just and correct, that teachers, substitute teachers and administrators whose salaries are claimed herein are legally certified during the fiscal year covering this pay period and that the services herein represented have been received and that the claim: ___ was approved at a public meeting of the governing board on _____ (A.R.S. 15-304), or X will be ratified at the next regular or special meeting of the governing board on March 9, 23 in accordance with the procedures of A.R.S. 15-321 All items are properly coded and not in excess of the budget. Itemized invoices accompany these vouchers. All employees and officials have on file an oath in compliance with ARS 38-231.

Administrator	SUSAN DOUCET	PRESIDENT
	NUBIA BRICENO	BOARD MEMBER
	Vacant	BOARD MEMBER

FUND	GROSS	FICA	RETIREMENT	BENEFITS	TOTALS
001	\$267,202.95	\$19,497.04	\$29,702.45	\$48,145.64	\$364,548.08
011	\$4,350.65	\$321.75	\$512.81	\$38.14	\$5,223.35
012	\$30,192.00	\$2,243.83	\$3,541.60	\$243.59	\$36,221.02
013	\$19,909.83	\$1,438.97	\$2,296.81	\$512.28	\$24,157.89
071	\$792.59	\$60.63	\$96.46	\$205.97	\$1,155.65
100	\$13,650.62	\$994.02	\$1,661.27	\$2,363.96	\$18,669.87
140	\$1,455.69	\$111.36	\$177.16	\$343.56	\$2,087.77
162	\$1,770.00	\$133.86	\$215.42	\$9.64	\$2,128.92
164	\$1,303.30	\$99.03	\$158.61	\$13.95	\$1,574.89
167	\$1,136.14	\$85.90	\$138.26	\$133.07	\$1,493.37
193	\$1,391.02	\$106.41	\$169.28	\$258.18	\$1,924.89
318	\$4,254.85	\$271.03	\$517.83	\$806.59	\$5,850.30
338	\$1,092.93	\$83.61	\$133.01	\$202.85	\$1,512.40
346	\$33,449.09	\$2,441.09	\$3,833.58	\$7,638.78	\$47,362.54
480	\$3,771.12	\$263.65	\$458.95	\$878.29	\$5,372.01
510	\$22,455.48	\$1,717.83	\$2,698.32	\$3,757.19	\$30,628.82
	\$408,178.26	\$29,870.01	\$46,311.82	\$65,551.68	\$549,911.77

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 <h2 style="text-align: center;">Board Agenda Item</h2>	Item No. <h1 style="text-align: center;">1E</h1>
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Title:	Student Activity Transaction Report
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Tonia Immel, Executive Director of Business Services
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EXECUTIVE SUMMARY:

The attached Student Activities transaction report includes cash receipts, disbursement, transfers, and cash balances as of February 21, 2023. Per Arizona Law, this report must be prepared monthly by the Student Activities Treasurer and must be submitted to the Governing Board for approval.

RECOMMENDATION:

It is the recommendation that the Governing Board approve the Student Activities Transaction Report.

Additional Information Attached: Student Activity Transaction Report

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M O T I O N	S E C O N D	A N Y E	A N A Y	A B S T A I N	A B S E N T
	DOUCET						
	BRICENO						

Administrative Designee: _____

**STUDENT ACTIVITIES
REPORT OF TRANSACTIONS
AS OF FEBRUARY 21, 2023**

<u>Organization</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Interest Earned</u>	<u>Disbursements</u>	<u>Encumbrances</u>	<u>Transfers</u>	<u>Cash Balances</u>
Hurley Ranch Student Council	\$3,362.34	\$0.00	\$22.33	\$0.00	\$150.00	\$0.00	\$3,234.67
Hurley Ranch Yearbook	\$253.20	\$0.00	\$1.77	\$0.00	\$0.00	\$0.00	\$254.97
Hurley Ranch Art Club	\$86.54	\$0.00	\$0.60	\$0.00	\$0.00	\$0.00	\$87.14
Dos Rios Student Council	\$6,218.45	\$0.00	\$42.21	\$0.00	\$150.00	\$0.00	\$6,110.66
Dos Rios Yearbook	\$100.95	\$0.00	\$0.71	\$0.00	\$0.00	\$0.00	\$101.66
TOTAL							\$9,789.10

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 1F
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Title:	Gifts and Donations
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Kristine Morris, Superintendent
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EXECUTIVE SUMMARY:

Administration is requesting that the Governing Board approve the following Gifts and Donations made to Union Elementary School District.

- Donors Choose donated classroom teaching supplies to Union (dry erase markers, whiteboard erasers, pocket charts, posters)
- Donors Choose donated classroom teaching supplies to Union (Writing tablets, 24 chair pockets)
- Donors Choose donated classroom teaching supplies to Union (whiteboard erasers, markers, pens)
- Butterfly Wonderland Foundation donated 84 admission tickets to Dos Rios students for Educational Field Trip
- Marshall’s donated sanitizer to Hurley Ranch
- Marshalls donated plush pillows, decorations, gift bags to Hurley Ranch as student incentives

RECOMMENDATION:

It is the recommendation that the Governing Board approve the Gifts and Donations made to Union Elementary School District.

Additional Information Attached: Gift and Donation Forms

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	A
		O	E			B	B
		T	C			S	S
	I	O	A	N	A	E	
	O	N	Y	A	I	N	
	N	D	E	Y	N	T	
	DOUCET						
	BRICENO						

Administrative Designee: _____

UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL

Donor Name Ms. Blanco (Rm. 119 Union)
Address 3834 S. 91st Ave
City/State/Zip Tolleson, AZ 85353
SS# OR TIN# (Optional) _____

Gift/donation of:
 Equipment Supplies Books Monetary

Donated to:
 Dos Rios Hurley Ranch Union Elementary DO/District-Wide

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)
pencils, sound wall, dry-erase markers, erasers^{wb}, snacks, electric pencil sharpeners, posters, tissue, rest mats, pocket charts

Purpose of donation:
Class essentials and resources, visual aides

ESTIMATED DOLLAR VALUE OF THE GIFT: \$762.00

Donor: Donors Choose Date: 2/15/23

*All donations are the property of the Union Elementary School District.

Official Use Only:

Donated equipment has value and usefulness to UESD.
 Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date _____

Michael J. Welsh II
Principal/Administrator

Date 2-15-23

[Signature]
Superintendent's Signature

Date 2-1-23

Revised 7/18/2019

Ms. Blanco's Class Union Elementary School

Rm. 119

Where Your Donation Goes

MATERIALS	COST	QUANTITY	TOTAL
LL237 - Alphabet Magnetic Activity Tin • LAKESHORE LEARNING MATERIALS	\$34.99	1	\$34.99
GG369 - Touch Read CVC Words Match • LAKESHORE LEARNING MATERIALS	\$29.99	1	\$29.99
hand2mind Sound Wall Classroom Phonics Kit, Phonemic Awareness, Educational Posters, Letter Sounds for Kindergarten, Speech Therapy Materials, Science of Reading Manipulatives (169 Cards) • AMAZON BUSINESS	\$29.99	1	\$29.99
16 Educational Posters for Classroom Decor & Kindergarten Homeschool Supplies Baby to 3rd Grade Kids, Laminated PreK Learning Chart Materials – US & World Map, ABC Alphabet, Shapes, Days of the Week • AMAZON BUSINESS	\$24.99	1	\$24.99
Amazon Basics Heavy Duty Dry Erase Ticket Holder Pockets 8.5" X 11", Pack of 25 • AMAZON BUSINESS	\$14.15	1	\$14.15
Amazon Basics White Board Eraser, Dry Erase Whiteboard Erasers for Office, Home and Classroom, Black, 4-Pack • AMAZON BUSINESS	\$5.86	1	\$5.86
Materials cost			\$139.97
Vendor shipping charges			FREE
Sales tax			\$10.01
3rd party payment processing fee			\$2.10

Fulfillment labor & materials	\$30.00
Total project cost	\$182.08
Suggested donation to help DonorsChoose reach more classrooms	\$32.13
Total project goal	\$214.21
Still needed View calculation	\$0.00

Ms. Blanco's Class Union Elementary School

Rm. 119

Where Your Donation Goes

MATERIALS	COST	QUANTITY	TOTAL
X-ACTO School Pro Electric Pencil Sharpener, Black (1670) • QUILL.COM	\$56.99	1	\$56.99
Pepperidge Farm Goldfish Crackers, Cheddar, 1.5 Oz., 72/Carton (13539) • QUILL.COM	\$45.99	1	\$45.99
Teacher Created Resources Spot On Colorful Circles Vinyl Floor Markers, 4", Multicolored (TCR77544) • QUILL.COM	\$10.59	3	\$31.77
Ashley Productions Big Time To Go 6" Windup Timer (ASH50102) • QUILL.COM	\$28.99	1	\$28.99
Ticonderoga My First Ticonderoga Wooden Pencils, No. 2 Medium Lead, Dozen (33312) • QUILL.COM	\$9.29	3	\$27.87
Teacher's Friend Pocket Charts, Monthly Calendar, Grades K-5 • QUILL.COM	\$25.99	1	\$25.99
Peerless Plastics Basic Kindermat Vinyl 5/8" Rest Mat, 45 x 19, Blue/Red (PZ-KM100) • QUILL.COM	\$12.63	2	\$25.26
Expo Dry Erase Markers, Chisel Tip, Assorted, 16/Pack (81045) • QUILL.COM	\$24.79	1	\$24.79
First Aid Only 107 pc. First Aid Kit for 25 People (223-U/FAO) • QUILL.COM	\$24.49	1	\$24.49
Flipside Cork Message Bars, Frameless, 2" x 20", 3/Pk (FLP10060) • QUILL.COM	\$24.29	1	\$24.29

Reusable Dry Erase Pockets, Neon, 2 each of 5 colors • QUILL.COM	\$18.59	1	\$18.59
Black Forest Fruit Medleys Mixed Pouch, Pack of 40 (FER47149) • QUILL.COM	\$15.99	1	\$15.99
Prang Construction Paper, 11 Assorted Colors, 9" x 12", 300 Sheets (P6525) • QUILL.COM	\$13.29	1	\$13.29
McCafe Premium Roast Coffee, Keurig K-Cup Pods, Medium Roast, 24/Box (5000201379) • QUILL.COM	\$13.19	1	\$13.19
Puffs Plus Lotion Facial Tissue, 2-ply, 124 Tissues/Box, 6 Boxes/Pack (39383) • QUILL.COM	\$12.99	1	\$12.99
Expo Whiteboard Care Dry Erase Wipes, White, 50/Box (81850) • QUILL.COM	\$9.59	1	\$9.59
Materials cost			\$400.07
Vendor shipping charges			FREE
Sales tax			\$28.61
3rd party payment processing fee			\$6.00
Fulfillment labor & materials			\$30.00
Total project cost			\$464.68
Suggested donation to help DonorsChoose reach more classrooms			\$82.00
Total project goal			\$546.68
Still needed View calculation			\$0.00

**UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL**

Donor Name Butterfly Wonderland Foundation
Address 9500 E. Via de Ventura
City/State/Zip Scottsdale, Az 85256 Ph # (480) 800-3000
SS# OR TIN# (Optional) 27-4186543

Gift/donation of:
 Equipment Supplies Books Monetary

Donated to:
 Dios Rios Hurley Ranch DO/District-Wide Union Elementary

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)

Purpose of donation:
Educational Field Trip

ESTIMATED DOLLAR VALUE OF THE GIFT: \$ 770.⁰⁰

Butterfly Wonderland Foundation 12/15/22
Donor Date

*All donations are the property of the Union Elementary School District.

Official Use Only:

Donated equipment has value and usefulness to UESD.
 Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date: _____

Renee Estrella Chavez
Principal/Administrator

Date 12/15/22

[Signature]
Superintendent's Signature

Date 12/15/22



9500 E Via De Ventura ♦ Scottsdale, AZ 85256 ♦ 480-800-3000, ext. 206 ♦ www.ButterflyWonderland.com

ORDER INVOICE

ORDER #:
INVOICE DATE: 12/15/22

Dos Rios Elementary School

Primary:

Bill To:

Dos Rios Elementary School Attn: Jessica Torres 2150 S 87 th Ave Tolleson, AZ 85353 623.478.5005 jtorres@gmail.com	Butterfly Wonderland Foundation 9500 E Via de Ventura Scottsdale, AZ 85256 480.800.3000 www.ButterflyWonderland.com	
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Quantity	PLU	Description	Price	Extended
70	BW-SCH-EL	BW Title One- Student	11.00	770.00
14	BW-SCH-CHAP	BW Title One- Free Chaperones	0.00	0.00
			Subtotal	770.00
			Taxes	0.00
			Total	770.00
			Payments	0.00
			Balance Due	0.00
	LINENOTE	*BWF Award for Dos Rios Elementary School -For Info Purposes Only*		

Amount of tickets ordered, not yet issued	770.00
Arrival date for the group in this order	2/17/23
Arrival time for the group in this order	11 & 11:30 AM

Thank you for choosing Butterfly Wonderland!

**UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL**

Donor Name Marshall's
Address 731 E Bell Rd
City/State/Zip Phoenix AZ
SS# OR TIN# (Optional) 85022

Gift/donation of:
 Equipment Supplies Books Monetary

Donated to:
 Dios Rios Hurley Ranch DO/District-Wide Union Elementary

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)

Sanitizers to clean school materials

Purpose of donation:
keep people safe.

ESTIMATED DOLLAR VALUE OF THE GIFT: \$ 200⁰⁰

Chalmer Donor 1.23.23 Date

*All donations are the property of the Union Elementary School District.

Official Use Only:

Donated equipment has value and usefulness to UESD.
 Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date _____

Randy Wain Principal Administrator Date 1/31/23

Superintendent's Signature Date _____

**UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL**

Donor Name Marshall's
Address 731 E Bell Rd
City/State/Zip Phoenix AZ 85022
SS# OR TIN# (Optional) _____

Gift/donation of:
____ Equipment Supplies ____ Books ____ Monetary

Donated to:
____ Dios Rios Hurley Ranch ____ DO/District-Wide ____ Union Elementary

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)

PLUSH PILLOWS, DECORATIONS, GIFT
bags

Purpose of donation:
Student incentives

ESTIMATED DOLLAR VALUE OF THE GIFT: \$ 400⁰⁰

Donor [Signature] Date 1/23/22

*All donations are the property of the Union Elementary School District.

Official Use Only:

____ Donated equipment has value and usefulness to UESD.
____ Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date _____

Randy W
Principal/Administrator

Date 1/31/23

Superintendent's Signature _____

Date _____

Emma Valdez
UES
2ND Grd

UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL

Donor Name Donors Choose

Address _____

City/State/Zip _____

SS# OR TIN# (Optional) _____

Gift/donation of:
 Equipment Supplies Books Monetary

Donated to:
 Dos Rios Hurley Ranch Union Elementary DO/District-Wide

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)

32 thehad LCD Writing Tablets 8.5in
24 chair pockets

Purpose of donation:
CLASSROOM USE

ESTIMATED DOLLAR VALUE OF THE GIFT \$583

Donor: _____ Date: 2/16/23

*All donations are the property of the Union Elementary School District.

Official Use Only:
 Donated equipment has value and usefulness to UESD.
 Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date _____

Michael A. Welsh II
Principal/Administrator

Date 2-17-23

[Signature]
Superintendent's Signature

Date 3-1-23

Revised 7/18/2019

Your Amazon.com order #111-9947028-3921030 has shipped

2 messages

Amazon.com <shipment-tracking@amazon.com>
Reply-To: no-reply@amazon.com
To: emmaehresman@gmail.com

Mon, Jan 9, 2023 at 5:06 PM

amazon business **Shipping Confirmation**

PO# N038246967411791

Order #111-9947028-3921030

Hello Emma,
We wanted to let you know that we have shipped your items.

Expected Delivery

Tuesday, January 10

Address Confidential
(For privacy reasons, the recipient's address is not displayed.)

[Track your package](#)

[Your Orders](#)

1 package



- Zhehao 32 Pieces LCD Writing Tablet Doodle Board Electronic Toy 8.5 Inch Colorful Doodle Board LCD Erasable Drawing Pad Reusable Writing Pad Toys for Qty: 1 | Sold by ZHEHAO

If you need further assistance with your order, please visit [Help & Customer Service](#).

We hope to see you again soon!
Amazon.com

Keep shopping for

Where's my stuff?

You may experience shipping delays beyond the typical 2 week delivery estimate.

Preparation for Their Future!, fully funded on 12/19

- [Shipped](#)
- [FAQs](#)

Shipped

These items have been ordered and are on the way. View the tracking information below.

Shipment from Amazon Business, ordered on 01/09

[Track this shipment](#)

- SHIPPED: JANUARY 12, 2023
- DELIVERY ESTIMATE: JANUARY 21, 2023
- CARRIER: USPS
- TRACKING NUMBER: 9305589682000394232592

ITEMS	ITEM NUMBER	QUANTITY	EXP SHIPMENT	EXP DELIVERY
Store More Black Grouping Chair Pockets - Set of 6	B07CYGGKRJ	4	Jan 12, 2023	Jan 21, 2023

Shipment from Amazon Business, ordered on 01/09

- SHIPPED: JANUARY 10, 2023
- DELIVERY ESTIMATE: JANUARY 11, 2023
- CARRIER: AMAZON LOGISTICS
- TRACKING NUMBER: TBA304794435695

ITEMS	ITEM NUMBER	QUANTITY	EXP SHIPMENT	EXP DELIVERY
32 Pieces LCD Writing Tablet Doodle Board Electronic Toy 8.5 Inch Colorful Doodle Board LCD Erasable Drawing Pad Reusable Writing Pad Toys for Girls Boys 8-10 3-10	BOB18GM64Y	1	Jan 10, 2023	Jan 11, 2023

If you have questions about any of the above shipments, start by searching the tracking number on the carrier's website.

Frequently asked questions

- When should I expect my materials to arrive?

Build momentum for your project. Share it with your friends and family!

Post on Facebook

Share via email

Share via Messenger

Preparation for Their Future!

Help me give my students the opportunity to have accessible storage and tools to be creative while learning!

\$583 GOAL

[View order status](#)

Mrs. Valdez

Grades PreK-2
Union Elementary School

Tolleson, AZ

*More than half of students from
low-income households*

EQUITY FOCUS

At this school, more than 50% of students are Black, Latino, and/or Native American, and more than 50% come from low-income households. [Learn how your donation to this school](#)

SHARE PROJECT



My Project

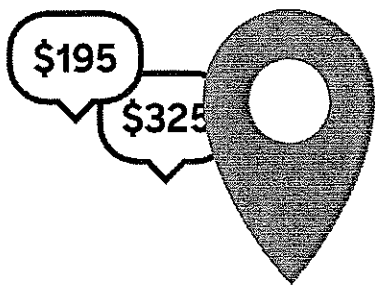
Students will retrieve their items with ease using the chair pockets. Additionally, pesky nametags will no longer distract students from learning as their chair pockets also include a nametag feature.

Reusable whiteboards with pens will eliminate the need to fumble with

MATERIALS	COST	QUANTITY	TOTAL
Store More Black Grouping Chair Pockets - Set of 6 • AMAZON BUSINESS	\$82.31	4	\$329.24
32 Pieces LCD Writing Tablet Doodle Board Electronic Toy 8.5 Inch Colorful Doodle Board LCD Erasable Drawing Pad Reusable Writing Pad Toys for Girls Boys 8-10 3-10 • AMAZON BUSINESS	\$98.99	1	\$98.99
Materials cost			\$428.23
Vendor shipping charges			FREE
Sales tax			\$30.62
3rd party payment processing fee			\$6.42
Fulfillment labor & materials			\$30.00
Total project cost			\$495.27
Suggested donation to help DonorsChoose reach more classrooms			\$87.40
Total project goal			\$582.67
Still needed View calculation			\$0.00

Our team works hard to negotiate the best pricing and selections available.

^
Show less



Support a
teacher
near you!



UNION ELEMENTARY SCHOOL DISTRICT #62
GIFTS AND DONATIONS
REQUEST FOR BOARD APPROVAL

Donor Name Donor's Choose-Jennifer Glueck

Address 10014 W Audrey Dr

City/State/Zip Sun City, Arizona 85351

SS# OR TIN# (Optional) _____

Gift/donation of:

Equipment Supplies Books Monetary

Donated to:

Dos Rios Hurley Ranch Union Elementary DO/District-Wide

Description of equipment: Please include model/serial number if applicable.
(Attach page if necessary.)

Markers, crayons, pens, whiteboard erasers-See Attached list

Purpose of donation:

Restock the supplies that my students use in the classroom every day

ESTIMATED DOLLAR VALUE OF THE GIFT: \$599.72

Donor: Donor's Choose

Date: 2/18/2023

*All donations are the property of the Union Elementary School District.

Official Use Only:

Donated equipment has value and usefulness to UESD.

Actual cash value is estimated at \$ _____.

Acceptance by Technology (if applicable) Initials _____ Date _____

Michael J. Walsh #
Principal/Administrator

Date 2-21-23

[Signature]
Superintendent's Signature

Date 3-1-23

Jennifer Glueck, Donor's Choose Project List, 2.18.2023

Union Elementary School, Room A117

MATERIALS	COST	QUANTITY	TOTAL
ARTEZA Dry Erase Markers, Bulk Pack of 52, Chisel Tip, Black Color with Low-Odor Ink, Whiteboard Pens, Office Supplies for School, Office, or Home • AMAZON BUSINESS	\$29.45	5	\$147.25
Crayola Crayons Bulk, 24 Crayon Packs with 24 Assorted Colors, School Supplies • AMAZON BUSINESS	\$37.71	3	\$113.13
The Pencil Grip Kwik Stix Solid Tempera Paint Pens, Assorted Vibrant Colors, Classic, Metallic & Neon Colors, Super Quick Drying, 24 Count - TPG-604 • AMAZON BUSINESS	\$19.99	3	\$59.97
BIC Round Stic Xtra Life Ballpoint Ink Pens, Medium Point (1.0mm), Black Pens, Flexible Round Barrel For Writing Comfort, 144-Count • AMAZON BUSINESS	\$13.50	3	\$40.50
SC Johnson Professional Ziploc Quart Food Storage Bags, Grip 'n Seal Technology for Easier Grip, Open, and Close, 500 Count • AMAZON BUSINESS	\$38.41	1	\$38.41
Mr. Sketch Chiseled Tip, 2054594, 22 Assorted Scented Markers • AMAZON BUSINESS	\$14.19	2	\$28.38
Scotch Thermal Laminating Pouches, 200- Count-Pack of 1, 8.9 x 11.4 Inches, Letter Size Sheets, Clear, 3-Mil (TP3854-200) • AMAZON BUSINESS	\$27.99	1	\$27.99
Puroma 35 Pack Dry-Erase Pockets Reusable Plastic Sleeves Assorted Colors Waterproof Pocket with 2 Rings for Classroom, School, Office, Home - Colorful • AMAZON BUSINESS	\$24.29	1	\$24.29
Ohayooz Clear Double Sided Mounting Tape Heavy Duty 30FT, Multipurpose Removable Sticky Extra Strong Adhesive Nano Tape Washable Waterproof for Home Office Outdoor Deco, Pack of 3 • AMAZON BUSINESS	\$17.99	1	\$17.99

EXPO Low Odor Dry Erase Markers, Chisel Tip, Assorted Colors, 12 Count • AMAZON BUSINESS	\$8.23	2	\$16.46
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Dry Erase Eraser, CUTEFA 48 Pack Magnetic Whiteboard Dry Erasers, Mini Whiteboard Eraser, Dry Erase Board Erasers, White Board Erasers for Kids Classroom (8 Color, 2 x 2 x 0.79 Inch) • AMAZON BUSINESS	\$9.99	1	\$9.99
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Materials cost			\$524.36
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Vendor shipping charges			FREE
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Sales tax			\$37.49
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3rd party payment processing fee			\$7.87
----------------------------------	--	--	--------

Fulfillment labor & materials			\$30.00
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Total project cost			\$599.72
--------------------	--	--	----------

Suggested donation to help Donors Choose reach more classrooms			\$105.83
--	--	--	----------

Total project goal			\$705.55
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Still needed View calculation			\$0.00
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Our team works hard to negotiate the best pricing and selections available.

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 1G
--------------------------------------	--	----------------------------------

Title: Out of State Travel

Category: Action Item Consent Item Information

Department: Kristine Morris, Superintendent

EXECUTIVE SUMMARY:
Administration is requesting that the Governing Board approve the out of state travel to St. Louis, MO for the National School Public Relations National Seminar Conference.

Date: July 16, 2023- July 19, 2023
Location: St. Louis Union Station Hotel, St. Louis, MO

Union ESD will be reimbursed for travel costs through an Arizona School Public Relations Association (ASPRA) scholarship.

RECOMMENDATION:
It is the recommendation that the Governing Board approve the out-of-state travel to St. Louis for the National School Public Relations National Seminar Conference.

Additional Information Attached:

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	
		O	E	A	N	B	A
		T	C	Y	A	A	S
		I	O	N	Y	I	N
		O	N	D	E	N	T
	DOUCET						
	BRICENO						

Administrative Designee: _____

REQUEST TO ATTEND PROFESSIONAL MEETING

Union Elementary School District No. 62

*(Absence Request **MUST** be **ENTERED** into AESOP 4-6 weeks prior)

INSTRUCTIONS: Type all information – Type text by clicking in gray area of designated text entry.....Click in box to select: click a second time in box to de-select.....Click on “choose an item” to produce arrow for menu selection and then click on selection.

- Copy of program, agenda, etc. is attached. Yes
- Absence Request in entered into AESOP. No
 - Out-of-state travel / requires approval of the Governing Board
 - In-state overnight travel / requires approval of Superintendent.

Name: Jacob Stanek	Position: Communications Coordinator	Substitute Required: No
Location: District Office	Date: 2/6/2023	

Period of Absence:

Departure Date: 7/16/2023 Time: Return Date: 7/19/2023 Time:

Funding Source: Scholarship from ASPRA

Name of Conference / Description of Meeting/Describe your pupose for attending, what you will learn and how you will aply the new learning in the performance of your work. (Can include copy of sessions you will attend).

The National School Public Relations Association National Seminar is a conference targeted towards School Public Relations/Communications professionals. The conference provides opportunities for growth and tactics/strategies to effectively communicate in the education environment. As of writing this description, there is not a concrete schedule for all of the sessions offered, but I will be attending various skill sessions, amplify sessions and “How to Achieve Breakthrough Performance Through Collaboration, Creativity and a Culture of ONE”, with Keynote Speaker Robyn Benincasa who will speak on strengthening relationships for a successful one-person communication team.

Strategic Plan Area: Stewardship of Resources

Location of Conference / Meeting (Place, Address, City, State, Zip): St. Louis Union Station Hotel 1820 Market Street St. Louis, MO 63103

	District Expense (attach P.O. Requisition)	Personal Expense with Reimbursement (attach P.O. Requisition)		Estimated Cost Total Cost: \$2,211.1 (\$2000.00 will be reimbursed by Arizona School Public Relations Association)
Associated Costs: Check Where Applicable				
Meals / Lodging:	\$240/day			\$ 856.30 w/tax
Registration Fees:	\$895			\$ 895

Transportation: N/A	District Vehicle (attach vehicle request form) No	Personal Vehicle	Commercial Carrier AA: \$459.80	\$459.80
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APPROVED

YES NO

YES NO

YES NO

YES NO

APPROVED SIGNATURES

 2/21/23

 Supervisor/Department Chair Date of Action

 2/21/23

 Principal/Supervising Administrator Date of Action

 2/21/23

 Superintendent, if necessary Date of Action

 Governing Board Action, if necessary Date of Action

UNION

ELEMENTARY

SCHOOL DISTRICT NO. 12

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 <h2 style="text-align: center;">Board Agenda Item</h2>		Item No. <h1 style="text-align: center;">1H</h1>
Title:	Union Elementary HVAC Replacement		
Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
Department:	Tonia Immel, Executive Director of Business Services		
<p><u>EXECUTIVE SUMMARY:</u> School Facilities Board has awarded contract # SFB-ERR-03739 to UESD for Union’s campus HVAC Replacement. Total Award \$19,562.00</p> <p><u>RECOMMENDATION:</u> It is the recommendation that the Governing Board approve the HVAC replacement for Union Elementary.</p>			
<input checked="" type="checkbox"/> Additional Information Attached: Award Notification Letter # SFB-ERR-03739, Terms and Conditions for Acceptance of Monies from Building Renewal Grant Fund			

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M O T I O N	S E C O N D	A Y E	N A Y	A B S T A I N	A B S E N T
	DOUCET						
	BRICENO						

Administrative Designee: _____



Award Notification Letter

Dear Union Elementary School District,

Congratulations! This is to inform you that your application is now awarded.

Project: Union ESD Union Elementary HVAC Replacement - Stephanie Vassar

Program: BRG Equipment Repair/Replacement

Notification Date: 02/14/2023

Approval Date:

Approved Amount: \$19,562.00

Federal Awards: No federal funds were included in this award.

Other Awards:

- BRG General Appropriation-FY21:
\$19,562.00

Total Other: \$19,562.00

Total Match: \$0.00

Period of Performance: 02/13/2023 - 02/13/2024

Award/Contract Number: SFB-ERR-03739

DIVISION OF SCHOOL FACILITIES

Adopted: December 4, 2008

Modified: November 4, 2009, June 23, 2010, July 11, 2012, October 9, 2013, April 6, 2016, December 8, 2016, October 4, 2017, July 11, 2018, January 8, 2020, May 6, 2020, May 4, 2022

TERMS AND CONDITIONS FOR ACCEPTANCE OF MONIES FROM BUILDING RENEWAL GRANT FUND

School District: Union Elementary School District

School: Union Elementary School

eCivis Award/Contract ID Number: SFB-ERR-03739

Project Title: Union ESD Union Elementary HVAC Replacement

1. PURPOSE OF TERMS AND CONDITIONS

These Terms and Conditions apply to the distribution of monies by the Division of School Facilities (DSF) from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5732, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5732 and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

2. TERM OF TERMS AND CONDITIONS

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5732.

2.1 ABANDONMENT OF THE PROJECT

A Project may be considered to be abandoned if a purchase order has not been issued within four months of approval of funding. In such an instance, the project may be subject to administrative closeout and any monies awarded by the Division of School Facilities to the District may be returned to the fund.

3. FINANCIAL CONDITIONS

The District will accept a grant from the Fund in accordance with all applicable state statutes and rules, and will expend the funds in compliance with all provisions of such statutes and rules, including but not limited to, the following:

- a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;
- b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, the USFR purchasing guidelines;
- c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;
- d. Compliance with any applicable federal, state and local health or safety requirements;
- e. Compliance with any applicable Division of School Facilities Performance Specifications;
- f. Any award based on an estimate is subject to the Division of School Facilities approval of the procurement process and award of the bid or quote as applicable prior to distribution of funds to the district;
- g. The Division of School Facilities will require a pre-award meeting with the selected contractor before any funding is made available. School district non-compliance with these Terms and Conditions and/or non-performance through the performance period of the project may result in the delay of payments until the issue is corrected;
- h. Professional services deliverables will be submitted to the Division of School Facilities via activity reports before project closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

The District will maintain records as required by the Uniform System of Financial Records and provide access to those records to the Board as necessary to perform its duties. The District will cooperate with the Board or the Auditor General or any of their authorized representatives when audits are conducted as authorized by law. This cooperation includes access without unreasonable restrictions to the District's records and personnel for the purpose of obtaining relevant information.

3.2 SURPLUS FUNDS

If the final cost of the Project is less than the amount awarded by the Division of School Facilities, the District shall return the unspent monies to the Division of School Facilities.

3.3 UNFORESEEN CONDITIONS

The District shall notify the DSF if any unforeseen conditions arise during project implementation. The Division of School Facilities will direct the District on how to proceed. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. The Change Order will also indicate any changes to the contract value, contract schedule, and contract scope. No work shall proceed without a fully executed Change Order. Any work the school district approves prior to the executed change order is the financial responsibility of the school district.

Pursuant to A.R.S. §41-5701.02.1.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the Division of School Facilities ('The Division' for the purposes of this Change Order is interchangeable with 'Division Staff') approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

3.4 LOCAL FUNDS

If the District intends to supplement the Project with additional funds, the District shall provide to the Division of School Facilities an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the amount being committed in each project.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are limited to district funds, notwithstanding campus-wide required fire, life, safety systems.

3.5 SCOPE OF WORK

Any change in the scope of work shall be implemented by a Change Order. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division of School Facilities to proceed. The Change Order is not considered executed until signed by the Division of School Facilities. No work shall proceed without a fully executed Change Order. If changes in the scope of work are made without the Division of School Facilities approval, the Division of School Facilities will not release any funding for the changes in the scope of work, and further may consider the Project abandoned. Any work the school district approves prior to the executed change order is the financial responsibility of the school district. The District shall return any unspent monies to the Division of School Facilities, and reimburse the Fund for

monies spent without proper authorization from the Division of School Facilities within thirty (30) days of being notified by the Division of School Facilities

3.6 FUTURE REPAIRS – THIS SECTION SURVIVES THE TERMINATION OF THIS AGREEMENT

To the extent allowed by law, if the District has contributed local funds to pay for an upgrade of the Project beyond that required by the minimum school facilities guidelines; any increase in the cost of a future repair or replacement shall be paid for proportional to the original cost sharing.

4. REPORTING REQUIREMENTS

The District will make reports to the Division of School Facilities as requested, and will cooperate with any evaluation of the grant and/or project as required by the Division of School Facilities. All expenditures and projects are subject to audit. All construction and related contracts entered into by the District shall contain a clause that will permit the Division of School Facilities and/or the District to audit the contract.

4.1 PUBLIC RECORD

Any application, report or plan, including school designs or architectural drawings relating to the funded Project in the possession of the District or its agents or designees is deemed a public record as defined by Arizona law.

4.2 FINAL FINANCIAL REPORT AND PROJECT CLOSEOUT

The District shall complete a final financial report and project closeout for each project phase awarded before initiating an application for subsequent project phases. The District shall maintain records for five years following the completion of the project, which show:

- a. The amounts received from the Fund;
- b. How the District spent the monies received from the Fund;
- c. The total cost of the project;
- d. The share of the total cost provided from other sources;
- e. A list of all change orders that were approved and denied for a construction project.

5. INSURANCE REQUIREMENTS

For all construction projects, the District agrees to secure insurance coverage for purposes of general liability, property damage and workers' compensation and secure performance and payment bonds. Projects as a result of weather-related or other insurable incidences shall be

initiated by an insurance claim and partnerships reported.

6. AUDIT OF RECORDS

Pursuant to A.R.S. §§ 35-214 and 35-215, the District shall retain and shall contractually require each subcontractor to retain all data, books and other records ("records") relating to these Terms and Conditions for a period of five years after completion of these Terms and Conditions. All records shall be subject to inspection and audit by the State for five years after the termination of these Terms and Conditions.

7. AVAILABILITY OF FUNDS

Every payment obligation of the State under these Terms and Conditions is conditioned upon the availability of funds allocated for the payment of such obligations. If funds are not allocated and available for the continuance of the Project, these Terms and Conditions may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

8. RESOLUTION OF DISPUTES

The Parties to these Terms and Conditions agree to resolve all disputes arising out of or relating to these Terms and Conditions through arbitration, after exhausting applicable administrative review (pursuant to Title 41, Chapter 6, Article 10), to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

9. NON-DISCRIMINATION

The Parties shall comply with Executive Order 2009-09, which mandates that all persons, regardless of race, color, religion, sex, age, national origin or political affiliation, shall have equal access to employment opportunities and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Parties shall take affirmative action to ensure that Districts for employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

10. TERMINATION

Each party shall have the right to terminate this Agreement by notifying the other party in writing of the termination at least thirty (30) days prior to the effective date of said termination. If the Agreement is terminated by the - Division of School Facilities, the District shall be paid for all the allowable costs incurred prior to the date of termination, and only cost determined appropriate by the Division of School Facilities to de-mobilize the contractor from the work site, if applicable.

The payment of costs may be subject to audit verification by the Division of School Facilities or its duly authorized representative.

11. ASSIGNMENT AND DELEGATION

Neither party may assign any rights hereunder without the express, prior written consent of both parties.

12. CANCELLATION FOR CONFLICT OF INTEREST

The parties acknowledge that these Terms and Conditions are subject to the cancellation provisions set forth in A.R.S. §38-511.

13. ENTIRE AGREEMENT

These Terms and Conditions contain the entire understanding of the parties hereto. There are no representations or provisions other than those contained herein. Any amendment or modification of these Terms and Conditions shall be consistent with Section 1 of these Terms and Conditions.

14. APPLICABLE LAW

These Terms and Conditions shall be governed and interpreted by the laws of the State of Arizona.

15. THIRD PARTY ANTITRUST VIOLATIONS

The District assigns to the State any claim for overcharges resulting from antitrust violations to the extent that such violations concern materials or services supplied by third parties to the District toward fulfillment of these Terms and Conditions.

16. PROGRAM REVIEW AND SITE VISITS

The Division of School Facilities has the right to make site visits at reasonable intervals for purposes of review of Project accomplishments and management control systems and to provide technical assistance, if required. The District will provide reasonable access to facilities, office space, resources, and assistance for the safety and convenience to the Division of School Facilities in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

17. RIGHT TO USE, DUPLICATE AND DISCLOSE

The Division of School Facilities may duplicate, use, and disclose in any manner and for any purpose whatsoever, within the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

The District agrees that any negotiations, agreements, and/or contracts between the District and Architect(s) for the design of the Project shall provide that the Division of School Facilities retains the right to use design documents limited to Site Plan, Exterior Elevations, Floor Plans, models, photographs, and renderings for the following, restricted purposes:

- a) To acknowledge Architects and their school designs successfully funded by the Board;
- b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential nor proprietary information, but shall include professional credit for the architect and engineers of the successful project.

18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a Division of School Facilities audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The Division of School Facilities retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The Division of School Facilities may enter into additional agreements with the District that authorize the District to utilize Division of School Facilities funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the Board an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent, CFO/Business Manager, and Facilities Director of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

eCivis Award/Contract ID Number: SFB-ERR-03739

Governing Board President (signature)

Susan Doucet

Name (printed/typed)

Date

School District

Superintendent (signature)

Kristine Morris

Name (printed/typed)

Date

CFO/Business Manager (signature)

Tonia Immel

Name (printed/typed)

Date

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 11
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Title:	2023-2024 Benefits Package
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Category:	<input type="checkbox"/> Action Item	<input checked="" type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Ava Avalos, Director of Human Resources
--------------------	---

EXECUTIVE SUMMARY:

Administration is recommending that the Governing Board approve the following 2023-2024 Benefits Package through Kairos Health Arizona, Incorporated.

We will continue to offer the same Core, Copay and HDHP 1500 plans as previously offered. All other ancillary benefits will remain the same with the following employer paid rate changes.

- 7% Increase to Medical.
- No changes to Vision.
- 3% increase to Dental no change to TOA.
- Small changes to critical illness insurance for some age groups.

The anticipated overall employer funded costs increase is \$87,822.

The total anticipated employer paid benefits is \$1,267,686.

RECOMMENDATION:

It is the recommendation that the Governing Board approve the 2023-2024 Benefits Package through Kairos Health Arizona, Incorporated.

Additional Information Attached: 2023-2024 Kairos Benefits Packet

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	A
		O	E			B	B
		T	C			S	S
		I	O	A	N	A	E
		O	N	Y	A	I	N
		N	D	E	Y	N	T
	DOUCET						
	BRICENO						

Administrative Designee: _____

KAIROS
HEALTH ARIZONA, INC.

2023-2024 RENEWAL

UNION ESD No. 62



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Our services Pg. 7

TIMELINE AND NEXT STEPS

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HEY, WHAT'S NEW?

2023-2024 RATE CHANGES

DELTA DENTAL:
3% INCREASE

TDA DENTAL:
NO CHANGE

VSP VISION:
NO CHANGE

Refer to page 12 for your medical rates and pages 15-16 for ancillary rates.

Note: There may be minor adjustments in final rates due to rounding.

OTHER BENEFIT ENHANCEMENTS

1. Starting July 1, Teladoc coverage will be available with no cost-share on all medical plans, including HDHPs, until new federal regulations tell us otherwise.
2. We continue to expand our one-of-a-kind clinical advocacy program! We now have a dedicated mental health nurse to assist employees with their mental health and wellbeing needs.
3. There will be a slight decrease in the employer-paid basic life rates (see page 15).
4. We have a new lifestyle management program for employees, known as Real Appeal. This is an online weight loss program to help individuals make positive lifestyle changes. There is no cost for enrollment.
5. This year only, a supplemental life guaranteed issue amount of up to \$150,000 will be available to all employees, not just new enrollees.
6. The short-term disability benefit maximum has increased to 66 2/3%, or up to \$1,500 weekly.
7. Fees for Active&Fit gym memberships will increase from \$25 to \$28/month beginning April 1, 2023.
8. We've enhanced our worksite offerings!
 - a) The age reduction rules for **Hospital Indemnity** will be removed, meaning benefits will remain the same once employees hit age 65.
 - b) **Critical Illness** coverage now applies to children at no additional cost to the employee. There's also a 25% benefit for COVID treatment.
 - c) **Accident Insurance** will provide an additional benefit of 25% with respect to organized sports activity.

SERVICE & BENEFIT OVERVIEW

PLAN OFFERINGS

MEDICAL



We offer a flexible benefit program with six medical plan choices, including HSA-qualified high-deductible health plans (HDHPs). All plans are PPO plans and use the UnitedHealthcare Choice Plus network, with UMR administering claims.

Rx



Our medical plans include prescription drug coverage through MaxorPlus, which offers a large network of pharmacies across the state. We utilize MaxorPlus's focus formulary (list of covered medications) and have a separate preventive list available to those on an HDHP.

DENTAL



- **Delta Dental Select PPO Plan:** Employees may visit any Delta dentist without a referral.
- **TDA DHMO Prepaid Plan:** This plan has no deductibles, no claims, and a more limited network. Provider selection is required at enrollment.

VISION



Vision benefits are offered to employees through the VSP vision network. Employees may choose from thousands of ophthalmologists, optometrists, and opticians at private practices or at popular retail locations like Costco® Optical, Visionworks, and more.

ANCILLARY BENEFITS

BASIC LIFE AND AD&D: Basic life and AD&D coverage for employees is available through MetLife in the amount of \$50,000/employee. This coverage is 100% employer-paid. Additional limits are available for administrator- and executive-level staff.

SUPPLEMENTAL LIFE AND AD&D: This coverage allows employees to purchase additional life coverage for themselves and their dependents.

SHORT-TERM DISABILITY: This coverage pays a percentage of employees' salary if they are temporarily unable to work as a result of illness or injury (excluding on-the-job injuries).

WORKSITE BENEFITS:

Hospital indemnity. The hospital indemnity plan offers a cash benefit when an employee requires hospitalization and is admitted to the hospital. There are no pregnancy or pre-existing condition exclusions.

Critical illness. Critical illness insurance can help lessen the burden of large out-of-pocket costs for employees who suffer a critical illness.

Accident. Accident insurance provides a financial cushion to help absorb expenses like copays, deductibles, and more when an accident happens. Benefits are paid regardless of medical insurance coverage, and benefit dollars can be spent as participants choose.

PREPAID LEGAL COVERAGE: Employees have access to a national network of over 17,000 attorneys to help with important life events, such as buying a home or creating a will.

IDENTITY THEFT PROTECTION: Three different plan options are available to help protect employees' identity.

PET INSURANCE: Pet insurance pays partly the cost of veterinary treatment for employees' ill or injured pets.

BENEFITS WITH YOUR BENEFITS

DEDICATED NURSES HERE TO HELP YOU

Navigating health care and insurance can be complicated and leave consumers feeling overwhelmed. That's where we come in.

Through our **Clinical Advocacy Program**, we have dedicated in-house nurses to help guide your employees and their families through the health care system, choose the best treatment, and keep costs to a minimum. They'll have a champion in their corner with a clinical background, an understanding of Kairos insurance coverage, a sensitivity to patient needs, and a genuine desire to help.

Examples of ways our nurses can help you, your employees, and their families:

- acting as a liaison between the patient, doctor, and insurance;
- facilitating the use of manufacturer's medication programs;
- finding assistance, if needed, through community assistance programs;
- providing guidance through the prior authorization (PA) process; and
- coordinating with health care providers when alternative site of care is needed.

The list goes on! Our nurses will never say no when it comes to helping.

TOOLS FOR TOTAL WELLNESS

- Preventive services covered at 100% with no age restrictions
- Online health center and web tools to promote healthy eating, weight management, and more
- Comprehensive maternity program for those who are pregnant or are planning to be, with incentives for completion
- Programs to help manage chronic or complex medical conditions
- Free counseling and work-life resources through the Kairos EAP (employee assistance program)
- Telehealth services: general medicine, behavioral health, and dermatology
- Cost-of-care estimation tools
- Financial wellness workshops
- Online weight loss program **(new)**
- Discounted gym membership and online fitness programs
- Onsite biometric screenings, flu shots, and mammograms¹

HEALTH EXPENSE FUNDS

- Health savings accounts (HSAs)
- Flexible spending accounts (FSAs) with dependent care options

¹Subject to minimum participation requirements

OUR SERVICES

Our team is here to help you and your employees every step of the way. Think of us as an extension of you!

All of the services below are included **at no additional cost** when you're with Kairos. So let us take some of the work off your plate—it's what we're built to do.



MEMBER & EMPLOYEE SERVICES

- Dedicated teams for account management, participant support, and clinical advocacy
- Education on regulatory and compliance issues
- Employee communication and training support
- Assistance with or direct facilitation of benefit committee and governing board meetings
- Support for open enrollment with a wide range of offerings and customized resources
- Educational resources and member website
- Easy-to-use and customizable online enrollment tool

FINANCIAL & REPORTING

- Consolidated monthly invoice
- Financial performance and claims reviews
- Annual medical and pharmacy audits
- Legal guidance
- Personalized help with funding strategies
- Industry-leading reporting¹ capabilities
- Investment options

PROFESSIONAL SERVICES

- Negotiation of vendors' terms, conditions, and pricing
- Vendor coordination for any presentations, benefit fairs, and board meetings
- Procurement and implementation of benefit changes and new program offerings
- Coordination and oversight of FSA, HSA, and COBRA² administration

¹Excluding 1095 reporting

²For Kairos-administered benefits only

TIMELINE & NEXT STEPS

TIMELINE

We never want to leave you guessing. Below we've outlined what you and your employees can expect from us throughout the year. (We'll also be in touch regularly with training webinars and update communications.)

2022-2023

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
<ul style="list-style-type: none"> • Prescription formulary changes 	<ul style="list-style-type: none"> • Kairos board meeting: Rates 	<ul style="list-style-type: none"> • Renewals received by March 1 • Renewal plan elections and employer contributions due by March 16 	<ul style="list-style-type: none"> • Kairos board meeting: Contracts • Open enrollment begins April 1 	<ul style="list-style-type: none"> • Open enrollment closes by May 31 • Mammograms kick-off 	<ul style="list-style-type: none"> • Kairos board meeting: Policies • Open enrollment files are sent to vendors • ID cards are issued for new enrollees/plan changes

2023-2024

JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
<ul style="list-style-type: none"> • Plan year starts • Deductibles and out-of-pocket maximums reset • Plan and prescription formulary changes take effect 	<ul style="list-style-type: none"> • Kairos board meeting: Budget • Post-renewal check-in 	<ul style="list-style-type: none"> • Annual member satisfaction survey • In-person training event for HRs and benefit-staff 	<ul style="list-style-type: none"> • Flu shots • Biometric screenings kick-off • Board ballot elections go out 	<ul style="list-style-type: none"> • Kairos annual board and membership meeting • Annual Stewardship meetings 	<ul style="list-style-type: none"> • Annual Stewardship meetings • Flu shots • <i>Happy holidays!</i>

YOUR NEXT STEPS



STEP 1: SUBMIT RENEWAL

The online renewal application is the place to submit your benefit offerings, contributions, and make any other changes for the next plan year. Even if you're not making changes, you'll still need to go online and submit the application.

In order to ensure a seamless renewal for you and your employees, your renewal application must be completed by **March 16, 2023** (or sooner, if you can!).

Check under the renewal tab for a helpful step-by-step cheat sheet.

STEP 2: ENTER CONTRIBUTIONS

After submitting your renewal application, you'll be directed to the employer contribution form. We understand that your contributions might not be available when you submit your application and may require board/council approval. We would ask, however, that you provide this information as soon as possible.

(We need this information—by plan and by tier—as early as possible so we can get you set up for open enrollment and provide your employees with the information they need.)

STEP 3: PLAN OPEN ENROLLMENT

Once we receive the required information, it's time to start open enrollment planning! Your account manager will reach out to you separately to get started.

Keep in mind that your Kairos team is available for virtual and in-person open enrollment meetings customized to meet your needs. We also have pre-recorded videos in English and Spanish!

Just tell us what you need and when you need it, and we'll get it done.

Ready to
begin!

When you're ready to submit your renewal, please enter your credentials at svc.kairoshealthaz.org/home/login

If you need help submitting, please let your account manager know.

RENEWAL PLANS & RATES

2022/23 Fiscal Year	Core		Copay		PPO 1200		HDHP 1500		HDHP 2500		HDHP 5000		
	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	
Employee	18	\$ 750	86	\$ 692	-	\$ 639	23	\$ 566	-	\$ 588	-	\$ 492	
Employee + Spouse/Domestic Partner	1	\$ 1,565	5	\$ 1,442	-	\$ 1,332	1	\$ 1,176	-	\$ 1,226	-	\$ 1,026	
Employee + Child(ren)	1	\$ 1,415	5	\$ 1,305	-	\$ 1,205	2	\$ 1,064	-	\$ 1,108	-	\$ 928	
Employee + Family	1	\$ 2,229	3	\$ 2,053	-	\$ 1,898	1	\$ 1,677	-	\$ 1,745	-	\$ 1,462	
											2022/23 Fiscal Year Contributions		\$ 1,393,368

2023/24 Fiscal Year	Core		Copay		PPO 1200		HDHP 1500		HDHP 2500		HDHP 5000		
	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates	
Percentage Increase	10%		7%		7%		7%		7%		7%		
Employee	18	\$ 825	86	\$ 740	-	\$ 684	23	\$ 606	-	\$ 629	-	\$ 526	
Employee + Spouse/Domestic Partner	1	\$ 1,722	5	\$ 1,543	-	\$ 1,425	1	\$ 1,258	-	\$ 1,312	-	\$ 1,098	
Employee + Child(ren)	1	\$ 1,557	5	\$ 1,396	-	\$ 1,289	2	\$ 1,138	-	\$ 1,186	-	\$ 993	
Employee + Family	1	\$ 2,452	3	\$ 2,197	-	\$ 2,031	1	\$ 1,794	-	\$ 1,867	-	\$ 1,564	
											2023/24 Fiscal Year Contributions		\$ 1,497,276
											Change from Prior Year		7%

2022/23 Fiscal Year

Estimated Monthly Employer Funding:	\$ 98,322
Estimated Annual Employer Funding:	\$ 1,179,864 *

2023/24 Fiscal Year

Estimated Monthly Employer Funding:	\$ 105,641
Estimated Annual Employer Funding:	\$ 1,267,686 **
Estimated Additional Employer Funding:	\$ 87,822

Members 3 year (19/20-21/22)	Loss Ratio %
	96%

Historical Rate Increases						
2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Average
3%	5%	10%	6%	6%	7%	6%

* Medical and Pharmacy Only

** Assumes no change in enrollment from the 2022/23 fiscal year and same district funding percentage.

2023-2024 MEDICAL PLAN SUMMARY

NAME OF PLAN	CORE	COPAY	\$1,200 PPO	\$1,500 HDHP	\$2,500 HDHP	\$5,000 HDHP	
IN-NETWORK							
DEDUCTIBLE (individual/individual +1/individual +2 or more)	\$500/\$1,000/\$1,500	\$750/\$1,500/\$2,250	\$1,200/\$2,400/\$3,600	\$1,500/\$3,000	\$2,500/\$5,000	\$5,000/\$10,000	
COINSURANCE	80%	80%	70%	80%	80%	80%	
OUT-OF-POCKET MAXIMUM (individual/individual +1 or more)	\$4,500/\$9,000	\$5,000/\$10,000	\$6,000/\$12,000	\$3,500/\$6,550	\$3,450/\$6,550	\$6,450/\$12,900	
WELLNESS CARE (ADULT/CHILD)							
ROUTINE PHYSICALS	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	
MAMMOGRAMS							
TELEHEALTH (TELADOC)							
OFFICE VISITS	Primary: \$25 copay Specialist: \$50 copay	Primary: \$25 copay Specialist: \$50 copay	Primary: \$25 copay Specialist: \$50 copay	Deductible, then 20%	Deductible, then 20%	Deductible, then 20%	
URGENT CARE	Deductible, then 20%	\$50 copay	\$50 copay				
EMERGENCY ROOM		Deductible, then 20%	Deductible, then 30%				
AMBULATORY SURGICAL CENTER		\$250 copay	\$250 copay				
NON-HOSPITAL INFUSION CENTER		\$250 copay	\$250 copay				
NON-HOSPITAL RADIOLOGY CENTER		\$75 copay	\$75 copay				
NON-HOSPITAL LAB/PATHOLOGY		\$25 copay	\$25 copay				
HOSPITAL LAB/PATHOLOGY		Deductible, then 20%	Deductible, then 20%				Deductible, then 30%
AMBULANCE							
INPATIENT/OUTPATIENT HOSPITAL							
OUTPATIENT LAB/X-RAY							
CHIROPRACTIC CARE	\$25 copay (up to 12 visits/year)	\$25 copay (up to 12 visits/year)	\$25 copay (up to 12 visits/year)	Deductible, then 20% (up to 12 visits/year)	Deductible, then 20% (up to 12 visits/year)	Deductible, then 20% (up to 12 visits/year)	
OUT-OF-NETWORK							
DEDUCTIBLE (individual/individual +1/individual +2 or more)	\$1,000/\$2,000/\$3,000	\$1,500/\$3,000/\$4,500	\$2,400/\$4,800/\$7,200	\$3,000/\$6,000	\$5,000/\$10,000	\$10,000/\$20,000	
COINSURANCE	No maximum	No maximum	No maximum	No maximum	No maximum	No maximum	
OUT-OF-POCKET MAXIMUM (individual/individual +1 or more)	50%	50%	50%	50%	50%	50%	

RETAIL PRESCRIPTION COPAY (30-DAY)

GENERIC	\$10
PREFERRED	\$60
NON-PREFERRED	\$110
SPECIALTY	50% (up to \$150)

MAIL-ORDER PRESCRIPTION COPAY (90-DAY)

GENERIC	\$20
PREFERRED	\$120
NON-PREFERRED	\$220

DISCLAIMERS

The Core, Copay, \$1,200 PPO, and \$5,000 HDHP plans have an embedded individual deductible and out-of-pocket limit. An embedded deductible means that each family member has an individual deductible. When an individual reaches their deductible, the plan will begin to pay benefits for that individual, regardless of whether the family deductible has been met. The same logic holds true for the embedded out-of-pocket limit.

The \$1,500 and \$2,500 HDHPs have a non-embedded deductible and out-of-pocket limit. With non-embedded plans, there are no individual deductibles. The total family deductible must be met before the plan pays benefits for any individual family member. Again, the same logic applies to the out-of-pocket limit.

With the \$1,500, \$2,500, and \$5,000 HDHPs, all benefits are subject to the deductible unless otherwise noted. The annual medical plan deductible must be met before the plan pays a prescription drug benefit, with the exception of certain preventive medications and medical services not subject to the deductible. For a detailed list of medications not subject to the deductible under the HDHP plans, please contact Kairos at 888.331.0222.

All plans: The in-network and out-of-network deductibles and out-of-pocket limits are separate and do not accumulate toward one another.

IMPORTANT: This summary is intended only as a brief description of plan benefits. It attempts to describe plan details in a clear, simple, and concise manner. If there is a conflict between this summary and the wording of plan documents, the plan documents will govern. Kairos retains the right to change, modify, suspend, interpret, or cancel some or all benefits or services at any time.

ANCILLARY BENEFIT RATES

The rates listed below are monthly rates. For comprehensive benefit summaries, please contact your account manager.

DELTA DENTAL PPO

INDIVIDUAL	\$42.00
INDIVIDUAL + SPOUSE	\$85.00
INDIVIDUAL + CHILD(REN)	\$71.00
FAMILY	\$110.00

Rate change

TDA DENTAL DHMO

INDIVIDUAL	\$10.00
INDIVIDUAL + SPOUSE	\$20.00
INDIVIDUAL + CHILD(REN)	\$22.00
FAMILY	\$25.00

VSP VISION

INDIVIDUAL	\$7.19
INDIVIDUAL + SPOUSE	\$14.39
INDIVIDUAL + CHILD(REN)	\$15.39
FAMILY	\$24.60

SHORT-TERM DISABILITY

AGE	PER \$10 WEEKLY BENEFIT
<45	\$0.345
45-49	\$0.424
50-54	\$0.530
55-59	\$0.645
60-64	\$0.769
65+	\$0.919

BASIC LIFE AND AD&D

INDIVIDUAL (\$50,000)	\$5.20
ADMINISTRATOR/EXECUTIVE (\$200,000)	\$20.80

Rate change

SUPPLEMENTAL LIFE AND AD&D

AGE	COST PER \$1,000
<30	\$0.067
30-34	\$0.086
35-39	\$0.095
40-44	\$0.119
45-49	\$0.151
50-54	\$0.225
55-59	\$0.411
60-64	\$0.625
65-69	\$1.192
70+	\$2.470
Child	\$0.152

ANCILLARY BENEFIT RATES

The rates listed below are monthly rates. For comprehensive benefit summaries, please contact your account manager.

WORKSITE COVERAGES

METLIFE ACCIDENT INSURANCE

INDIVIDUAL	\$12.48
INDIVIDUAL + SPOUSE	\$25.34
INDIVIDUAL + CHILD(REN)	\$25.81
FAMILY	\$32.31

METLIFE HOSPITAL INDEMNITY

INDIVIDUAL	\$14.60
INDIVIDUAL + SPOUSE	\$26.96
INDIVIDUAL + CHILD(REN)	\$22.76
FAMILY	\$35.12

METLIFE CRITICAL ILLNESS

AGE	INDIVIDUAL	+ SPOUSE	+ CHILD(REN)	FAMILY
<25	\$0.20	\$0.34	\$0.20	\$0.34
25-29	\$0.21	\$0.37	\$0.21	\$0.37
30-34	\$0.30	\$0.51	\$0.30	\$0.51
35-39	\$0.42	\$0.71	\$0.42	\$0.71
40-44	\$0.64	\$1.06	\$0.64	\$1.06
45-49	\$0.95	\$1.58	\$0.95	\$1.58
50-54	\$1.35	\$2.27	\$1.35	\$2.27
55-59	\$1.87	\$3.17	\$1.87	\$3.17
60-64	\$2.69	\$4.60	\$2.69	\$4.60
65-69	\$4.03	\$6.90	\$4.03	\$6.90
70+	\$6.25	\$10.46	\$6.25	\$10.46

Rate change

PREPAID LEGAL

HIGH PLAN	\$15.00
LOW PLAN	\$7.50

IDENTITY THEFT PROTECTION

	TOTAL PLAN	PREMIER PLAN	ULTIMATE PLAN
INDIVIDUAL	\$7.90	\$9.85	\$10.85
FAMILY	\$13.90	\$17.85	\$19.85

NATIONWIDE PET INSURANCE

(This benefit is not deducted from payroll. Employees elect and make payments directly to Nationwide through the Nationwide website.)

70% REIMBURSEMENT	\$27.00 - \$47.00
50% REIMBURSEMENT	\$20.00 - \$35.00

ADDITIONAL SUPPORT

To wrap it all up, don't forget about the resources available to your employees and their families...plus a mighty board of directors that oversees it all. (Stop by a board meeting sometime!)

ADDITIONAL SUPPORT AND BOARD INFORMATION

Participant Advocate Team

Our participant team members are the ones who pick up the phone when employees need help with ID cards, claims and benefit questions, enrollment support, and more.

888.331.0222
kairos@kairoshealthaz.org

Clinical Advocacy Team

Our clinical team is here to help guide employees through the complexities of the health care system: prior authorization, coordinating care with a provider, finding lower cost service options, and more.

888.331.0222
kairos@kairoshealthaz.org

Member Website

Our website contains forms and documents, educational videos and handouts, and the latest news and information.

888.331.0222
svc.kairoshealthaz.org

UMR

UMR is available 24/7 for questions specific to medical coverage, claims, in-network providers, and ID cards.

844.212.6811
umr.com

MaxorPlus

Maxor provides round-the-clock support for questions on prescription coverage, prior authorization, and in-network pharmacies.

800.687.0707
maxorplus.com

Board of Directors

Our board of directors is made up of representatives of the pool's membership, elected by the members themselves. Cities and towns, fire districts, and public schools all have representation on the board.

Board members:
kairoshealthaz.org/about

Board agendas and minutes:
svc.kairoshealthaz.org/board

3/9/2023

 DLRGROUP

Union Elementary School District

Furniture 2023 Package Update

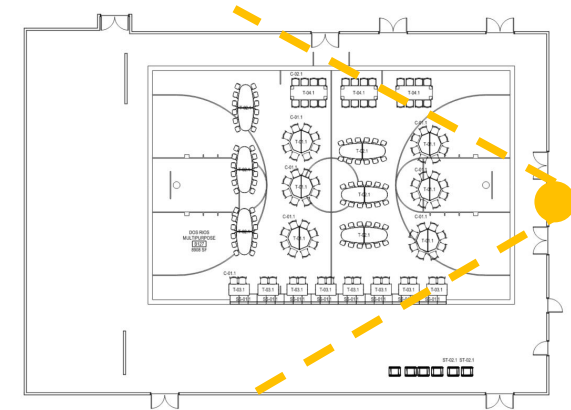
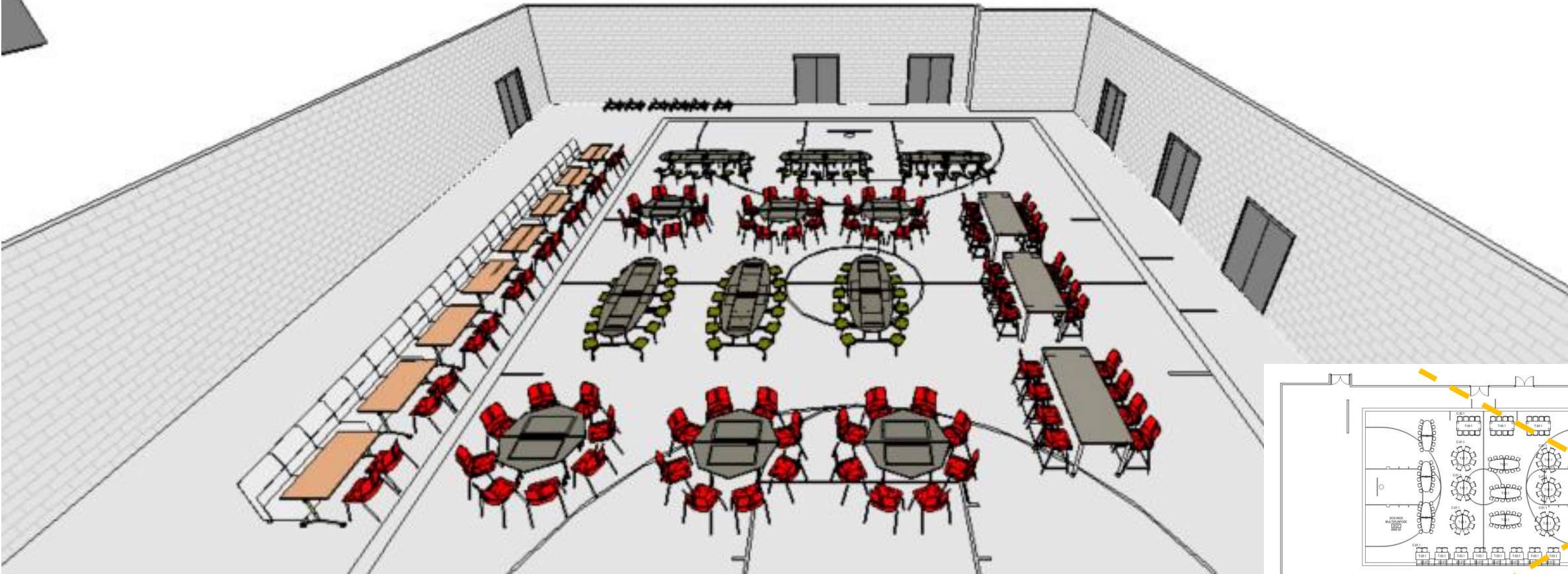


SUMMARY OF SELECTION PROCESS

- Chose Dining and Media Centers first to make the most impact for students, teachers AND the community
- Furniture Committee Toured Pendergast Garden Lakes ES and Madison Meadows MS to speak with educators that have used this furniture
- Furniture Committee voted on an Option for each space, and the typical colors for each, complemented by fabrics chosen by a smaller group
- DLR Group solicited quotes from State Purchasing Contracts, using multiple quotes to “mix and match” for the best value for Union



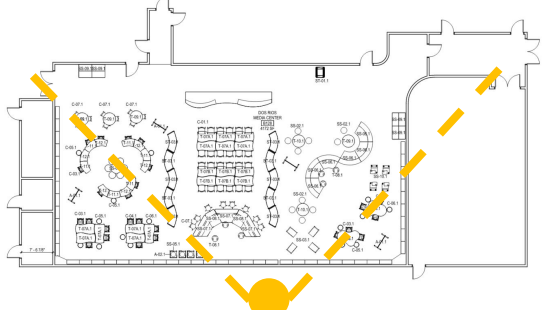
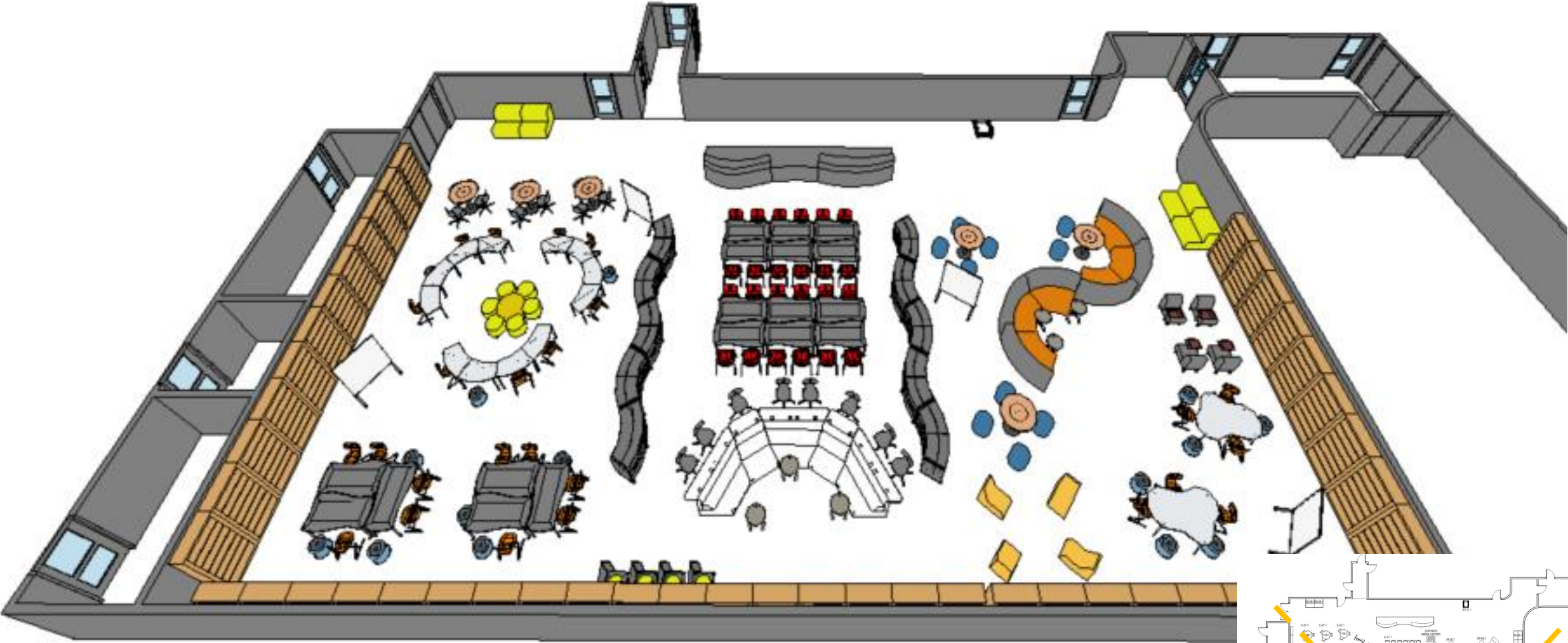
MULTI-PURPOSE ROOM TYPICAL LAYOUT



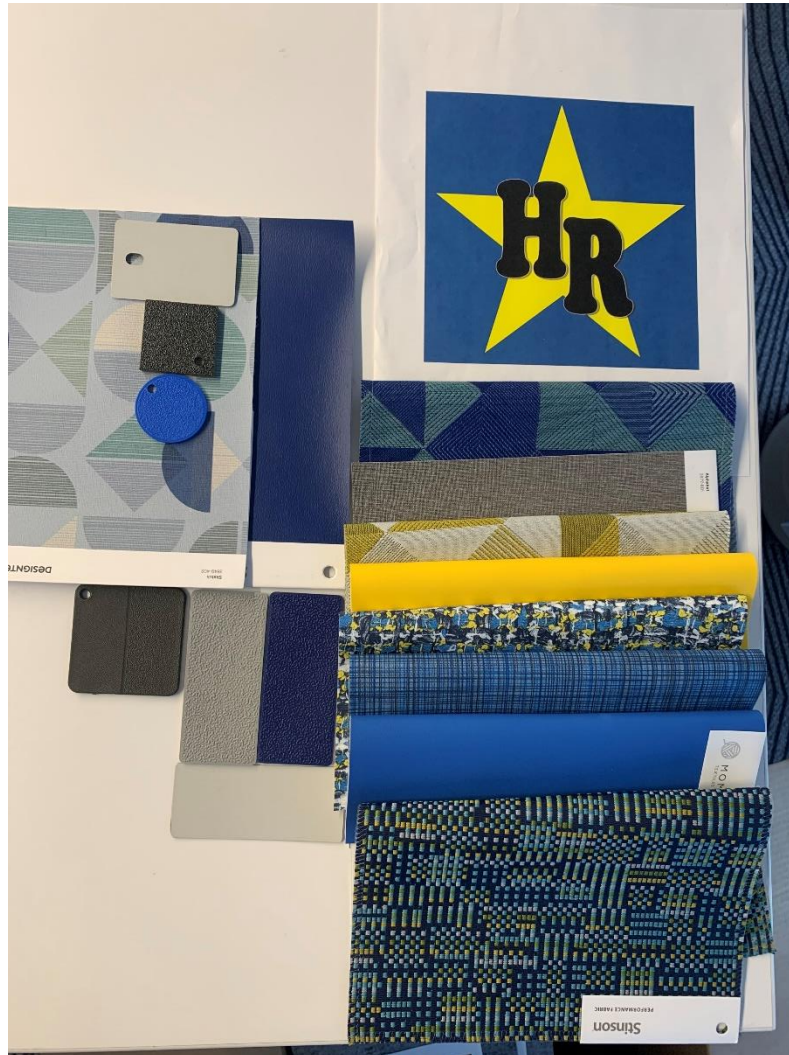
Dining Colors (Union, Hurley Ranch, and Dos Rios)



MEDIA CENTER TYPICAL LAYOUT



Media Center Colors (Hurley and Dos Rios; Union to follow during building construction)



\$4.5M current bond + \$25M 2022 bond = \$29.5M

- Like Most Districts, Needs and Wants are about 3x Funding Allowed

- Our Recommendation for Discussion:

• Deferred Maintenance “Must Haves”	\$2M
• Furniture Package for all 3 Schools and District Office	\$2.5M
• Renovations at Hurley Ranch and Dos Rios to be more inviting to community/ support education	\$1.6M
• Union Campus Conversion to K-8, Including 30,000 SF of New Entry, Library, Classrooms and Fields	\$20M
• District Office Renovation	\$1.2M
• Historic Building transformation to Welcome Center/ Board Room	\$1.3M
• Buses	\$0.5M
• IT	\$0.4M
• Total	\$29.5M

*Assumes most projects are started 2022 -23 to avoid escalation

*Adjacent ways, SFB and E-rate Funding additional

Next Steps

- Write PO's with the Business Office
- Sheila from DLR Group will schedule the deliveries for this summer, and accept/ oversee the deliveries
- Start on 2024 Furniture Package– Academic Spaces

Thank you!



CONFLICT OF INTEREST TRAINING



UNION
ELEMENTARY
SCHOOL DISTRICT NO. 62

Governing Board Meeting
March 2023
Presented by: Ms. Tonia Immel

What this Presentation covers:

- Explanation of Conflict of Interest
- Arizona Revised Statute (A.R.S)
- Consequences
- Form of Disclosure

What is Conflict of Interest?

A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.

Arizona Law

A.R.S. § 38-503

A. Any public officer or employee of a public agency who has, or whose relative has, a substantial interest in any contract, sale, purchase or service to such public agency shall make known that interest in the official records of such public agency and shall refrain from voting upon or otherwise participating in any manner as an officer or employee in such contract, sale or purchase.

B. Any public officer or employee who has, or whose relative has, a substantial interest in any decision of a public agency shall make known such interest in the official records of such public agency and shall refrain from participating in any manner as an officer or employee in such decision.

What is Substantial interest?

“Substantial interest” means any pecuniary or proprietary interest, either direct or indirect, other than a remote interest.

Who is defined as a Relative?

"Relative" means the spouse, child, child's child, parent, grandparent, brother or sister of the whole or half blood and their spouses and the parent, brother, sister or child of a spouse.

“Refrain from”

This means...

- NO involvement.
- NO recommending.
- NO butting in.
- NO attendance at meetings even if just to listen.
- Nada, Non, Rien, Nien, Nichts, Nyet- a thousand times No!

Real Consequences

The sanctions for a person violating Arizona's conflict of interest laws are not insignificant:

A. A person who:

1. Intentionally or knowingly violates any provision of sections 38-503 through 38-505 is guilty of a **class 6 felony**.
2. Recklessly or negligently violates any provision of sections 38-503 through 38-505 is guilty of a **class 1 misdemeanor**.

B. A person found guilty of an offense described in subsection A of this section shall forfeit his or her public office or employment if any.

A.R.S. §38-510.

Arizona Law

A.R.S. § 15-213

N. A person who supervises or participates in contracts, purchases, payments, claims or other financial transactions, or a person who supervises or participates in the planning, recommending, selecting or contracting for materials, services, goods, construction, or construction services of a school district or school purchasing cooperative is guilty of a **class 6 felony** if the person solicits, accepts or agrees to accept any personal gift or benefit **with a value of \$300** or more from a person or vendor that has secured or has taken steps to secure a contract, purchase, payment, claim or financial transaction with the school district or school purchasing cooperative. **Soliciting, accepting or agreeing to accept any personal gift or benefit with a value of less than \$300 is a class 1 misdemeanor.** A gift or benefit does not include an item of nominal value such as a greeting card, t-shirt, mug or pen.

Staff Conflict of Interest Disclosure Form

- Districts are required to provide yearly training and have all employees complete a Conflict-of-Interest Disclosure form.
- Conflict of Interest Disclosure forms are required to be filed within 5 days after commencing work and at least annually thereafter.

Complete and return your Conflict-of-Interest Disclosure form to Mrs. Tonia Immel.

Real Consequences

The sanctions for a person violating Arizona's conflict of interest laws are not insignificant:

A. A person who:

1. Intentionally or knowingly violates any provision of sections 38-503 through 38-505 is guilty of a **class 6 felony**.
2. Recklessly or negligently violates any provision of sections 38-503 through 38-505 is guilty of a **class 1 misdemeanor**.

B. A person found guilty of an offense described in subsection A of this section shall forfeit his public office or employment if any.

A.R.S. §38-510.

Union Elementary School District FY 2021-2022 Audit Presentation



Tonia Immel
Executive Director of Business Services
March 2023

Who Conducts the Audit?

Why Are We Audited?

- Why we are audited: ARS 15-914
 - School districts are required to contract with **an independent certified public accountant** to conduct annual financial and compliance audits of financial transactions and accounts in accordance with generally accepted auditing standards
 - School District Governing Board are to publicly accept all audits and compliance questionnaires by roll call vote.





When Audits Occur

- Annually
 - October – Fall Preliminary Meeting with Auditors (previous year)
 - Document Review
 - December – Comprehensive Annual Financial Report & Single Audit Report Package Completed by Auditors
 - January – Final Reports Submitted to the State
 - March – Presentation to Board
 - April – Spring Meeting with the Auditors (current year)

What Records are Audited

Financial Records

- Budget
- Financial Statements
- Payroll
- Accounts Payable /Receivable
- Grants

Other Records

- Attendance
- Enrollment
- Food Services
- Capital Fixed Assets



Annual Comprehensive Financial Report Package (ACFR)

- A set of financial statements for a state, municipality or other governmental entity that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB).
- Presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report.
- Provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities.



Single Audit Reporting Package (SARP)

Report on internal controls over federal expenditures and records and whether these monies were spent properly, in compliance with Government Standards.

Audit Package - Compliance Questionnaire

- Compliance with Uniform System of Financial Records (USFR)
- USFR Developed by Arizona Office of the Auditor General and Arizona Department of Education
- Prescribes Minimum Internal Control Policies and Procedures to be Used by School Districts
- Questionnaire provided to Auditor General for input and allows auditors to indicate if we are compliance with the USFR



Questionnaire Findings

Governing Board/Management Procedures

- During FY22, the District discovered that \$40 was stolen from a School cafeteria.

Plan of Action

- District has updated cash handling procedures and provided cash training to cafeteria staff to prevent future thefts.
- The District also installed safes at each cafeteria.



Questionnaire Findings

Property Controls

- The stewardship listing does not appear to be updated annually for disposals.
- Several assets reviewed were not properly tagged, or could not be found at site, or were not listed on inventory.
- Two Vehicles that were totaled by insurance the Governing Board did not approve prior to disposal.

Plan of Action

- The District is implementing a Standard Operating Procedure for Fixed and Stewardship Assets. This procedure manual has a standardized form to transfer/dispose of assets, with a workflow to remove assets from inventory as well as take them to the Governing Board for approval.

Questionnaire Findings

Expenditures

- A purchase order was issued after receiving the invoice.
- The District did not submit an advice of encumbrance to the CSS by July 18.

Plan of Action

- District is creating a Standard Operating Procedures Manual a purchase order is required before goods or services are authorized.
- Retraining staff fiscal year end requirements.



Questionnaire Findings

Payroll and Travel

- Two travel reimbursements were not signed by the supervisor approving the reimbursement.
- Personnel file did not have required documentation.

Plan of Action:

- New Standard Operating Procedure Manual - all reimbursements are to be signed by supervisor prior to submission.
- Checklist of all required documents for new employees, checklist stays on outside of personnel file until all documents are received.



Questionnaire Findings

Reporting

- Actual Revenues and Expenditures reported on AFR did not agree.

Plan of Action:

- When adjustments to financial records a form is required to do journal entry that has check box for updating AFR when required.



Questionnaire Findings

Student Records Reporting- Documentation

- District did not retain a copy of the student's legal documents in student's file.
- District did not record the membership dates on the first day of school. (new enrollments)
- District did not maintain verifiable documentation of Arizona residency.

Questionnaire Findings

Student Records Reporting- Attendance & Withdrawals

- District did not calculate absences correctly.
- District did not maintain supporting documentation for the student entry date.
- District did not record enter withdrawal dates in the student information system within 5 working days.
- Student withdrawal after 10 consecutive unexcused absences withdrawal date should be the last date attended or excused absence.

Questionnaire Findings

Student Attendance Reporting

Plan of Action

- Retrain staff on the correct process.
- Conduct internal audits.

Questionnaire Findings

Technology

- Did not remove Visions access for two employees that left district.
- The District was unable to provide a copy of the contract/agreement for data sharing agreements with 3rd parties or hosting District data.
- District did not require that users with remote or administrative access have multifactor authentication enabled.



Questionnaire Findings

Technology

Plan of Action:

- Retrain staff, use termination checklist with routing for technology.
- Collect these agreements and file in contract file.
- Added multifactor authentication for all users.
- Conduct internal audits.

Questionnaire Findings

Transportation

- The District did not maintain supporting documentation for eligible students reported on the Tran-55-1. Daily miles reported on Tran-55-1 of 385 did not agree with supporting documentation of 119.

Plan of Action

- Updated process of retaining records in a specific space.
Retrain staff on entering mileage into LINQ for report.
Conduct internal audit to check this process.



QUESTIONS



Next Steps



Roll Call Vote to accept the 2021-2022 Audit

- Annual Comprehensive Financial Audit
- Single Audit Reporting Package
- USFR Compliance Questionnaire

Process Begins Again

April 2023 Spring Auditor Visit



Student Academic Success



Governing Board Meeting

March 9, 2023
Ms. Melanie Block

Union Elementary School District #62 Strategic Plan 2022-2027

Mission: Inspiring hope & empowering all students to courageously pursue their goals & dreams.

Vision: Union ESD will be successful when

- Our students are achieving at or above the state or Arizona's statewide assessment
- Our schools are highly performing (in the top 5 percent in Tolleson HSD boundaries)
- Our students successfully transition to high school
- Our staff and student retention rate is 90% or higher
- All students can identify a caring adult in school who can help them succeed
- We have eliminated the achievement gap between all student subgroups

Portrait of a Union Elementary School District Learner

- Union's Learners will be Adaptable Thinkers with a Growth Mindset who:
- > Use Imagination and Curiosity to Think Critically & Creatively
 - > Understand Processes and Systems
 - > Communicate effectively
 - > Possess awareness of Global issues and act locally to solve those issues
 - > Are Technologically and Data Literate
 - > Collaborate effectively as team members
 - > Solve complex problems
 - > Resolve Conflicts
 - > Utilize the Social Emotional Skills needed to pursue their goals and dreams

Our Core Values guide the respectful behaviors and actions of employees, parents, students, and community. We demonstrate Compassion, Care and,

CELEBRATE	CHALLENGE	COLLABORATE	CREATE	COMMUNICATE	COMMIT	BELIEVE
growth & achievement	each other & ourselves to continuously improve	on learner focused solutions	opportunities	courageously	to the Union ESD community	All children are capable of success, no exceptions!

Student Academic Success	Student Well-Being	High Quality Caring Staff	Stewardship of Resources
<p>All students will demonstrate academic growth and achievement.</p> <ul style="list-style-type: none"> • We will hold high expectations and provide opportunity for all children to succeed through high levels of support <ul style="list-style-type: none"> • Kids at Hope implementation with intentional focus on ensuring high expectations & opportunities for success • Ensure all students have high quality materials and aligned written, taught and tested instruction <ul style="list-style-type: none"> • Adopt evidence-based curriculum in all subjects and grade levels with pacing to ensure high academic expectations • Implement curriculum with fidelity • Deliver research based instructional practices • Monitor implementation & outcomes data and adjust as needed • Ensuring equity of academic opportunity for all students with multi-tiered systems of support. <ul style="list-style-type: none"> • Deliver effective instruction through use of research-based comprehensive math and literacy programs • Identify and use common formative assessments aligned to essential standards/curriculum, to design interventions and modify instructional strategies • Provide effective in-class and out-of-class interventions based on analysis of data • Enhance opportunities to enrich talents for all students • Implement inclusion /co-teaching model for ELL and Special Education students • Develop early learning opportunities for students in our community <ul style="list-style-type: none"> • Provide early learning options including partnerships to train in-home childcare providers • Improve transition to Kindergarten through early enrollment, screening, and jump-start type programs 	<p>Provide a comprehensive education and school culture that supports learning and social-emotional growth.</p> <ul style="list-style-type: none"> • All students will receive instruction to learn the social and emotional competencies needed to thrive through a culture of care and aligned support <ul style="list-style-type: none"> • Kids at Hope implementation with focus on four destinations (home & family, hobbies & recreation, community & service, education & career) ensuring a caring adult for every child who will be their ACE and guide • Student led goal setting • Build classroom and student focused school community • Strengthen student and staff Social Emotional Competencies (SEC's) by explicitly teaching & reinforcing expectations and skills & implementing Positive Behavior Intervention and Supports with fidelity • Use trauma informed practices to increase learning opportunities and engagement • Provide comprehensive wrap around services, ensuring skills are learned through a multi-tiered system of support for students and families • Equitable access to meaningful opportunities for student engagement and leadership in the four destinations <ul style="list-style-type: none"> • Provide well-rounded special area programming • Increase student groups, clubs & leadership opportunities (ex. mentoring, campus spirit initiatives, e-sports, performances, projects, etc.) • Provide positive incentives for students for achievement and academic growth. <ul style="list-style-type: none"> • Deliver recognition and incentive programs delivered at assemblies, in classrooms, and through newsletters and social media • Create meaningful family communication and increased engagement opportunities <ul style="list-style-type: none"> • Hold curriculum night, literacy & math night, parent classes, future freshmen, HS enrollment, and Kindergarten round-up and immunization events, etc. to support families. • Utilize District Communication platforms to increase positive communication & engagement between staff and parent • Increase engagement and participation of parents in parent-teacher conferences and goal setting • Celebrate attendance and connectedness of staff and students 	<p>Support, develop, retain and recruit highly effective teachers, leaders, and support staff that commit to meeting the needs of our learners.</p> <ul style="list-style-type: none"> • Actively retain and strategically recruit high quality, caring employees that demonstrate Union's shared values <ul style="list-style-type: none"> • Maintain a competitive salary and benefits package • Enhance benefits & financial support for 1st year teachers, & financial literacy/homeownership opportunities • Effectively communicate organizational resources to all employees and potential candidates • Create a pipeline, including future teacher's initiative with high school, colleges, community, and partners • Increase year-round recruitment strategies to ensure strong candidate pool • Implement systematic mentoring and growth program to develop highly effective employees <ul style="list-style-type: none"> • Provide leadership opportunities that ensures employee voice in decision making • Develop grow our own systems to support employee development, including 'shelter and develop' etc. • Provide team building/S.E.L. support and professional development on teamwork and courageous conversations throughout district • Develop a plan to improve staff attendance by increasing engagement through team building, recognition, etc. • Develop relevant professional development and follow-up support for all employees • Increase in-class support for teachers via mentors and instructional coaching on all campuses • Engage in authentic staff celebrations • Implement a comprehensive system of performance evaluation for all employees <ul style="list-style-type: none"> • Communicate and implement clear and consistent expectations, with enhanced opportunity for staff collaboration • Provide consistent evaluation, staff feedback, & aligned support to student achievement/growth measures and District employee code of excellence and strategic plan goals 	<p>Secure and effectively manage resources to meet the needs of our 21st century learners and employees.</p> <ul style="list-style-type: none"> • Implement marketing and communications plan to recruit and retain students, families, and staff <ul style="list-style-type: none"> • Increase parent and student satisfaction and conduct exit interviews with students and parent • Improve recruitment, retention, & early enrollment of students • Increase positive communication, and promote & market staff and district achievements on numerous media platforms • Develop growth strategy to accommodate rapid development <ul style="list-style-type: none"> • Secure additional and diverse revenue sources (competitive grants, overrides & bonds) to meet changing needs of learners & growth of district, creating a plan to sustain one-time funds, and avoid financial cliffs • Create comprehensive plans for refresh of technology, curriculum, and facilities • Effectively utilize fiscal and human resources to meet needs of students and staff • Create opportunities for schools to be the hub of our communities <ul style="list-style-type: none"> • Offer use of spaces to community including renting of facilities • Ensure buildings, landscape, & district assets are clean, welcoming & in good repair • Build lasting partnerships with local businesses <ul style="list-style-type: none"> • Complete asset map of resources and partners in district • Build and strengthen relationships with partnerships • Utilize Continuous Improvement Process informed by Data at all levels of the District <ul style="list-style-type: none"> • Identify and maintain common data sources to drive continuous improvement, centralize and simplify data and reporting through DecisionD dashboard • Create systems and catalog best practices and systems through "playbooks" • Continuous Improvement process to ensure students make growth and to achieve systemwide IAP goals and improvement (PLCs, etc.)



DIBELS Data – All Students

↑ District	School ↓	Well Below Benchmark ↓	Below Benchmark ↓	At Benchmark ↓	Above Benchmark ↓	Total Students ↓
▼ Union Elementary School District 62 Current as of 02/24/2023						
Reference Data (Compare these results against a wider population)						
Dos Rios Elementary	22-23 BOY					471
	22-23 MOY					494
Hurley Ranch Elementary	22-23 BOY					422
	22-23 MOY					410
Union Elementary School	22-23 BOY					332
	22-23 MOY					313



DIBELS Data – English Learners

↑ District	School ↓	Well Below Benchmark ↓	Below Benchmark ↓	At Benchmark ↓	Above Benchmark ↓	Total Students ↓
▼ Union Elementary School District 62 Current as of 02/24/2023						
Reference Data (Compare these results against a wider population)						
Dos Rios Elementary	22-23 BOY					115
	22-23 MOY					122
Hurley Ranch Elementary	22-23 BOY					98
	22-23 MOY					98
Union Elementary School	22-23 BOY					90
	22-23 MOY					88



DIBELS Data – Special Education

Union Elementary School District 62		Current as of 02/24/2023	
Reference Data (Compare these results against a wider population)			
Dos Rios Elementary	22-23 BOY		51
	22-23 MOY		56
Hurley Ranch Elementary	22-23 BOY		37
	22-23 MOY		38
Union Elementary School	22-23 BOY		28
	22-23 MOY		27



Next Steps

- ▶ In Professional Learning Communities
- ▶ Preview Curriculum Material
- ▶ Seek Understanding
- ▶ Model Routines



Student Engagement Routines

▷ Notice and Wonder

Data Analysis	
<i>How did successful students approach the task? What skills did they demonstrate that other students lacked? What skill deficiencies do we see? What patterns do we see in the students' mistakes and what do they tell us?</i>	
Notice	Wonder
<p>Successful Students</p> <ul style="list-style-type: none">• Draw out the problem instead of trying to figure it out in their head• Sentences explaining their own thinking/how they solved – particularly on the word problems• Attempted everything – showed resilience• CUBE strategy• Attention to detail – double checking themselves <p>Unsuccessful Students</p> <ul style="list-style-type: none">• Reversing the fractions (flipping the denominator and numerator)• Missed steps, didn't show their work/thinking• Halfway finished problems – a lack of CUBE. Understanding "what is this question really asking me?"	<ul style="list-style-type: none">• Why did so few students remember the chocolate bar problem? <p>Skill deficiencies/patterns</p> <ul style="list-style-type: none">• Some students can do the computation to find an equivalent fraction but don't seem to be able to draw it – why?•

▷ Think Pair Share

1. Building Relationships – Identify where you were on the mood meter this week? Where do you want to be on the mood meter next week? What will you do to get there? **Think-Pair-Share, 5 min**
2. The team will assign roles for the meeting **2 min**
3. The team will reaffirm their commitment to the norms and select one to focus on **3 min**



Notice and Wonder DIBELS Data

WHAT I <i>notice</i>	WHAT I <i>wonder</i>



Illuminate Data Student Growth ELA

Pivot Table Report Performance Level Pivot Table

Site: Union Elementary District

Selected Assessments

Student Count: 185

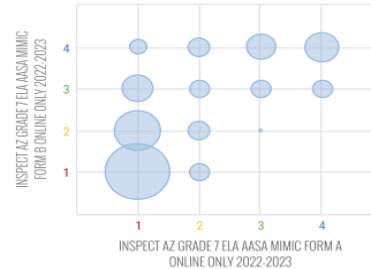
- PRE INSPECT AZ GRADE 7 ELA AASA MIMIC FORM A ONLINE ONLY 2022-
- POST INSPECT AZ GRADE 7 ELA AASA MIMIC FORM B ONLINE ONLY 2022-

This report compares the student Performance Levels on Inspect AZ Grade 7 ELA AASA MIMIC Form B Online Only 2022-2023 and Inspect AZ Grade 7 ELA AASA MIMIC Form A Online Only 2022-2023. Only students that have results for both selected data sets are included.

	TOTAL	PL					
INSPECT AZ GRADE 7 ELA AASA MIMIC FORM A ONLINE ONLY 2022-2023	41	4	4	7	13	17	-
	32	3	14	6	6	6	-
	41	2	33	7	1	-	-
	71	1	65	6	-	-	-
INSPECT AZ GRADE 7 ELA AASA MIMIC FORM B ONLINE ONLY 2022-2023		1	2	3*	4*		
	TOTAL	116	26	20	23		

INSPECT AZ GRADE 7 ELA AASA MIMIC FORM B ONLINE ONLY 2022-
 4* = Distinguished
 3* = Proficient
 2 = Developing
 1 = Emergent

INSPECT AZ GRADE 7 ELA AASA MIMIC FORM A ONLINE ONLY 2022-
 4* = Distinguished
 3* = Proficient
 2 = Developing
 1 = Emerging



Performance Level Percent Change

	PRE INSPECT AZ GRADE 7 ELA AASA MIMIC	POST INSPECT AZ GRADE 7 ELA AASA MIMIC FORM	CHANGE
Distinguished	12% (23)	Distinguished 22% (41)	10%
Proficient	11% (20)	Proficient 17% (32)	6%
Developing	14% (26)	Developing 22% (41)	8%
Emergent	63% (116)	Emergent 38% (71)	-25%



Illuminate Data Student Growth Math

Pivot Table Report
Performance Level Pivot Table
 Site: **Union Elementary District**

Selected Assessments: **PRE INSPECT AZ GRADE 3 MATH AASA MIMIC FORM A ONLINE ONLY 2022-**
POST INSPECT AZ GRADE 3 MATH AASA MIMIC FORM B ONLINE ONLY 2022- Student Count: **178**

This report compares the student Performance Levels on Inspect AZ Grade 3 Math AASA MIMIC Form B Online Only 2022-2023 and Inspect AZ Grade 3 Math AASA MIMIC Form A Online Only 2022-2023. Only students that have results for both selected data sets are included.

TOTAL	PL	1	2	3*	4*
11	4	-	-	5	6
13	3	-	6	5	2
27	2	4	12	10	1
127	1	86	32	9	-
		1	2	3*	4*
		90	50	29	9

Legend:
 4* = Distinguished
 3* = Proficient
 2 = Developing
 1 = Emerging

Performance Level Percent Change

	PRE INSPECT AZ GRADE 3 MATH AASA MIMIC	POST INSPECT AZ GRADE 3 MATH AASA MIMIC	CHANGE
Distinguished	5% (9)	6% (11)	1%
Proficient	16% (29)	7% (13)	-9%
Developing	28% (50)	15% (27)	-13%
Emerging	51% (90)	71% (127)	20%



Illuminate Data Overview – All Students ELA & Sub-Group

Grade Level	All Students	ELL	Special Education
2 nd	Unfavorable	Unfavorable	Unfavorable
3 rd	Unfavorable	Unfavorable	Unfavorable
4 th	Unfavorable	Unfavorable	Unfavorable
5 th	Unfavorable	Favorable	Favorable
6 th	Favorable	Unfavorable	Unfavorable
7 th	Favorable	Favorable	Favorable
8 th	Unfavorable	Unfavorable	Unfavorable



Illuminate Data Overview – All Students Math & Sub-Group

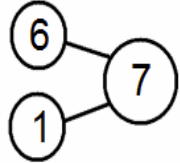
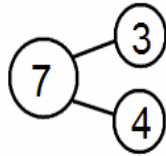
Grade Level	All Students	ELL	Special Education
2 nd	Unfavorable	Unfavorable	Unfavorable
3 rd	Unfavorable	Unfavorable	Unfavorable
4 th	Unfavorable	Unfavorable	Unfavorable
5 th	Unfavorable	Unfavorable	Unfavorable
6 th	Unfavorable	Unfavorable	Unfavorable
7 th	Unfavorable	Unfavorable	Unfavorable
8 th	Unfavorable	Unfavorable	Unfavorable



Math Routine – Number Bonds

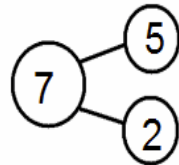
▷ 1st Grade

$$\begin{array}{r} \boxed{3} + \boxed{4} \\ \boxed{4} + \boxed{3} \end{array}$$

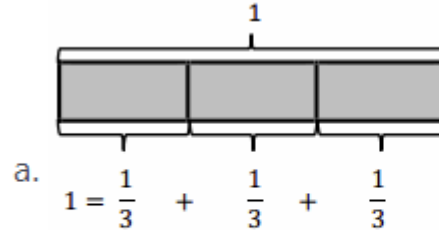


$$\begin{array}{r} \boxed{6} + \boxed{1} \\ \boxed{1} + \boxed{6} \end{array}$$

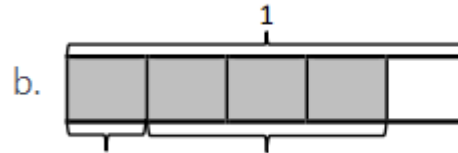
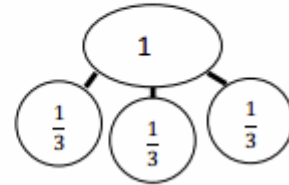
$$\begin{array}{r} \boxed{5} + \boxed{2} \\ \boxed{2} + \boxed{5} \end{array}$$



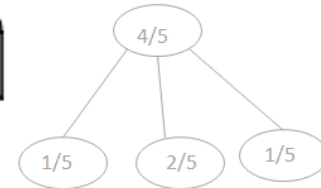
▷ 4th Grade



a. $1 = \frac{1}{3} + \frac{1}{3} + \frac{1}{3}$



b.



Next Steps

- ▷ Determine routines that build student coherence.
- ▷ Model routines with our teachers.
- ▷ Summer Camp will Focus on math this year. Supporting all our learners with how to learn and teach math.



QUESTIONS?



Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 2A
--	--	---------------------------

Title: Cafeteria, and Media Center Furniture Purchase

Category: **Action Item** **Consent Item** **Information**

Department: Tonia Immel, Executive Director of Business Services

EXECUTIVE SUMMARY:

Over the past semester our Furniture Advisory Committee has engaged with DLR to identify furniture and design for the Cafeterias and Media Centers, at our schools.

With the input of these stakeholders from around the district, we arrived at a similar design for all three Cafeterias, and the Media Centers at Hurley Ranch and Dos Rios, with color pallets specific to each campus. Those designs were put out for a quote from vendors on State purchasing contracts.

The total cost for the furnishing of three (3) Cafeterias and two (2) Media Centers is listed below, and includes shipping, tax and installation. These will be purchased with Bond funding and we anticipate their arrival for the start of the 2024 School Year.

Atmosphere Commercial Interiors =	\$196,900.75
Arizona Furnishings =	\$134,708.51
Sbi =	\$294,754.35
<hr/>	
Total Furniture Cost with s/h=	\$626,363.61
Add 2% for growth/fabric changes etc. =	\$12,527.27
<hr/>	
Grand total not to exceed =	\$638,890.88

RECOMMENDATION:

It is the recommendation that the Governing Board approve the purchase of the new Media Center and Cafeteria Furniture.

Additional Information Attached: Atmosphere Commercial Interiors; Arizona Furnishings; & Sbi quotes.

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M O T I O N	S E C O N D	A Y E	N A Y	A B S T A I N	A B S E N T
	DOUCET						
	BRICENO						

Administrative Designee: _____

Quote To

UNION ELEMENTARY SCHOOL DISTRICT
3834 S. 91ST AVE
TOLLESON AZ 85353

Ship To

DOS RIOS ELEMENTARY SCHOOL
2150 S. 87TH AVE
PHOENIX AZ 85353

Sales Location PHOENIX, AZ

2-27-2023

**DOS RIOS ELEMENTARY SCHOOL
PROJECT # 30-22138-01**

STATE OF ARIZONA CDA ADSP018-211715

Please note – The contract office furniture industry is experiencing extended lead times caused by supply chain issues due to volatility in sourcing raw materials, international tariffs, domestic freight carriers, and labor shortages. These rapidly changing variables are affecting all segments of manufacturing and are not within our control, but may result in order delays. Our team will continue to work diligently to closely monitor order lead times.

This quotation is valid for (15)days.

- All orders are custom made to client specifications and cannot be returned.
- This quotation is based on the requested furniture specification and provided scope of services; changes will impact the final estimate per our terms and conditions.
- All freight will be billed as actual.
- All Data and electrical connections must be contracted by Client.

Changes include:

- Work after hours or weekends
- Contract labor from electricians or network
- Additional work outside of original scope
- Partial delivery resulting in multiple trips
- Site not ready
- Stair carry or elevator unavailable

If approved for order:

- Send a purchase order or signed quote to: BRITTANY.HANISH@ATMOSPHERECI.COM

Arizona Contractor License: ROC 301402

Workplace Consultant: Brittany Hanish, Brittany.Hanish@atmosphereci.com, 480-204-0321

Project Coordinator: Rachele Miranda <Rachele.Miranda@atmosphereci.com>@atmosphereci.com

Thank you for your business!

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

ACCEPTED BY _____ / _____ / _____
CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Description	Quantity	Unit Price	Extended Price						
1 LL7100 - LimeLite High Density Armless Chair, Poly Seat/Back Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-01.1	88	130.05	11,444.40						
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Qty</td> <td>Description</td> </tr> <tr> <td style="text-align: right;">64</td> <td>B127 - MULTIPURPOSE</td> </tr> <tr> <td style="text-align: right;">24</td> <td>B128 - MEDIA CENTER</td> </tr> </table>				Qty	Description	64	B127 - MULTIPURPOSE	24	B128 - MEDIA CENTER
Qty	Description								
64	B127 - MULTIPURPOSE								
24	B128 - MEDIA CENTER								
2 LLS100H24 - LimeLite High Density Armless Stool, Poly Seat/Back, 24" High Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-02.1	24	194.31	4,663.44						
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Qty</td> <td>Description</td> </tr> <tr> <td style="text-align: right;">24</td> <td>B127 - MULTIPURPOSE</td> </tr> </table>				Qty	Description	24	B127 - MULTIPURPOSE		
Qty	Description								
24	B127 - MULTIPURPOSE								
3 NST01731276304 - FRINGE MODEL N93M3OMX MID BACK,3 SEAT,CLEAN, ARMLESS,CONTRAST TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS LINE ITEM #QL-143279 BACK UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGN TEX PATTERN SKETCH COLOR SPICE LUMBAR UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGNTEX PATTERN: SKETCH COLOR: SPICE EXTREME BACK UPH COM CUSTOMER'S OWN MATERIAL DESIGNTEX	8	2,515.66	20,125.28						

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

Description	Quantity	Unit Price	Extended Price						
3 PATTERN: SKETCH COLOR: SPICE SEAT UPHOLSTERY GRADECOM COM CUSTOMER'S OWN MATERIAL STINSON PATTERN CORE 2.0 COLOR: CANDY APPLE WITH CLEAN OUT FRONT SEAT GROMMET X NO FRONT SEAT GROMMET TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS KIMBALL OF Tag For SS-01.3 <div style="margin-left: 40px;"> <table border="1"> <thead> <tr> <th>Qty</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>8</td> <td>B129 - MUTIPURPOSE</td> </tr> </tbody> </table> </div>	Qty	Description	8	B129 - MUTIPURPOSE					
Qty	Description								
8	B129 - MUTIPURPOSE								
4 3849-701 - DESIGNTEX 3849-701 PATTERN: SKETCH COLOR: SPICE DESIGNTEX Tag For FRINGE COM BACK & LUMBER	59	75.56	4,458.04						
5 FREIGHT - DESIGNTEX SHIPPING & HANDLING DESIGNTEX	1	445.69	445.69						
6 CRE 252 - CRE252 PATTERN: CORE 2.0 COLOR: CANDY APPLE CF STINSON	40	40.00	1,600.00						
7 FREIGHT - CF STINSON SHIPPING & HANDLING CF STINSON	1	149.65	149.65						
8 LLDHD.BL - Transport Dolly with handle for LimeLite High-Density Chairs KRUEGER IN Tag For ST-01-.1 <div style="margin-left: 40px;"> <table border="1"> <thead> <tr> <th>Qty</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>B127 MUTILPURPOSE</td> </tr> <tr> <td>1</td> <td>B128 - MEDIA CENTER</td> </tr> </tbody> </table> </div>	Qty	Description	4	B127 MUTILPURPOSE	1	B128 - MEDIA CENTER	5	290.70	1,453.50
Qty	Description								
4	B127 MUTILPURPOSE								
1	B128 - MEDIA CENTER								
9 LLDHDS.BL - Transport Dolly with handle for LimeLite High-Density Stools KRUEGER IN Tag For ST-02.1 <div style="margin-left: 40px;"> <table border="1"> <thead> <tr> <th>Qty</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>B127 - MULTIPURPOSE</td> </tr> </tbody> </table> </div>	Qty	Description	2	B127 - MULTIPURPOSE	2	290.70	581.40		
Qty	Description								
2	B127 - MULTIPURPOSE								

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

ACCEPTED BY _____ / _____ / _____
 CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Description	Quantity	Unit Price	Extended Price
<p>14 /LPS: PEARL SILVER LS D487-07</p> <p>Leg Finish: /CH: Chrome</p> <p>Casters/Glides: /CST: Casters</p> <p>Modesty Panel: /NMP: No modesty panel</p> <p>Pillar Table,Post Leg,Rectangular, 36x96",36"H,74P Edge Edge Color 74P EDGE TO MATCH WILSONAT PEARL SILVER MODIFIED LS D487-07 PER UPCHARGE Grommet/PowerUp Option /NNN No grommets, PowerUp or wire management/No cutouts Laminate Standard KI Laminates /LPS PEARL SILVER LS D487-07 Leg Finish /CH Chrome Casters/Glides /CST Casters Modesty Panel /NMP No modesty panel KRUEGER IN</p> <p>Tag For T-04.1</p>			
<p>Qty Description</p> <hr/> <p>3 B127 - MULTIPURPOSE</p>			

<p>16 LABOR - 02/07 1:35PM: STRAX#: 267854-1.1 PM: David Duran</p> <p>-----</p> <p>LABOR TO RECEIVE, INSPECT, DELIVER AND INSTALL FURNITURE FOR MULTIPURPOSE ROOM B127 AND MEDIA ROOM B128. DURING NORMAL BUSINESS HOURS</p> <p>*****</p> <p>DO NOT MODIFY ABOVE THIS LINE. *****</p> <ul style="list-style-type: none"> •WORK TO BE PERFORMED BY NON-UNION LABOR. •WORK TO BE PERFORMED DURING NORMAL BUSINESS HOURS (8:00AM – 5:00PM MONDAY-FRIDAY). •WORK TO BE PERFORMED AFTER NORMAL BUSINESS (AFTER 5:00PM MONDAY-FRIDAY AND WEEKENDS). •INSTALLATION IS COMPLETED IN ____ PHASE(S). •SPACE TO HAVE CLEAR & FREE ACCESS TO BUILDING AND INSTALLATION SITE. •IF ELEVATOR IS REQUIRED, ONE IS TO BE AVAILABLE FOR OUR USE TO MOVE PRODUCT AND EQUIPMENT. •IF LICENSED ELECTRICIAN OR DATA CABLING IS REQUIRED, IT WOULD 	1	8,798.00	8,798.00
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THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

Description	Quantity	Unit Price	Extended Price
<p>16 BE THE CLIENT'S RESPONSIBILITY. •CLIENT IS RESPONSIBLE TO PACK ALL REQUIRED ITEMS TO ALLOW THE RELOCATION OF THE PRODUCT. •CLIENT IS RESPONSIBLE TO DISCONNECT AND RECONNECT ANY PHONE OR COMPUTER EQUIPMENT. •ANY CHANGES TO THE SCOPE OF WORK DETAILED ABOVE MAY RESULT IN ADDITIONAL COSTS. INSTALLSVC</p>			
Quotation Totals			
Sub Total			62,074.22
ARIZONA - SOLD FROM PHOENIX RATE 8.6%			4,530.56
ARIZONA NON TAXABLE SERVICE			0.00
Grand Total			66.604.78

End of Quotation

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

ACCEPTED BY _____ /_____/_____
 CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Quote To

UNION ELEMENTARY SCHOOL DISTRICT
3834 S. 91ST AVE
TOLLESON AZ 85353

Ship To

HURLEY RANCH ELEMENTARY SCHOOL
8950 W ILLINI ST
TOLLESON AZ 85353

Sales Location PHOENIX, AZ

2-27-2023
HURLEY RANCH ELEMENTARY SCHOOL
PROJECT # 30-22138-01

STATE OF ARIZONA CDA ADSP018-211715

Please note – The contract office furniture industry is experiencing extended lead times caused by supply chain issues due to volatility in sourcing raw materials, international tariffs, domestic freight carriers, and labor shortages. These rapidly changing variables are affecting all segments of manufacturing and are not within our control, but may result in order delays. Our team will continue to work diligently to closely monitor order lead times.

This quotation is valid for (15)days.

- All orders are custom made to client specifications and cannot be returned.
- This quotation is based on the requested furniture specification and provided scope of services; changes will impact the final estimate per our terms and conditions.
- All freight will be billed as actual.
- All Data and electrical connections must be contracted by Client.

Changes include:

- Work after hours or weekends
- Contract labor from electricians or network
- Additional work outside of original scope
- Partial delivery resulting in multiple trips
- Site not ready
- Stair carry or elevator unavailable

If approved for order:

- Send a purchase order or signed quote to: BRITTANY.HANISH@ATMOSPHERECI.COM

Arizona Contractor License: ROC 301402

Workplace Consultant: Brittany Hanish, Brittany.Hanish@atmosphereci.com, 480-204-0321

Project Coordinator: Rachele Miranda <Rachele.Miranda@atmosphereci.com>@atmosphereci.com

Thank you for your business!

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER'S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.

ACCEPTED BY _____ / _____ / _____
CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Description	Quantity	Unit Price	Extended Price						
1 LL7100 - LimeLite High Density Armless Chair, Poly Seat/Back Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-01.2	88	130.05	11,444.40						
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Qty</td> <td>Description</td> </tr> <tr> <td style="text-align: right;">64</td> <td>A103- MULTIPURPOSE RM</td> </tr> <tr> <td style="text-align: right;">24</td> <td>B126 - MEDIA CENTER</td> </tr> </table>				Qty	Description	64	A103- MULTIPURPOSE RM	24	B126 - MEDIA CENTER
Qty	Description								
64	A103- MULTIPURPOSE RM								
24	B126 - MEDIA CENTER								
2 LLS100H24 - LimeLite High Density Armless Stool, Poly Seat/Back, 24" High Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-02.2	24	194.31	4,663.44						
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Qty</td> <td>Description</td> </tr> <tr> <td style="text-align: right;">24</td> <td>A103 - MULTIPURPOSE RM</td> </tr> </table>				Qty	Description	24	A103 - MULTIPURPOSE RM		
Qty	Description								
24	A103 - MULTIPURPOSE RM								
3 NST01731276304 - FRINGE MODEL N93M3OMX MID BACK,3 SEAT,CLEAN, ARMLESS,CONTRAST TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS LINE ITEM #QL-143279 BACK UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGNTEX PATTERN: SKETCH COLOR SKY LUMBAR UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGNTEX PATTERN: SKETCH COLOR SKY EXTREME BACK UPH COM CUSTOMER'S OWN MATERIAL CF STINSON	8	2,515.66	20,125.28						

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Description	Quantity	Unit Price	Extended Price
3 PATTERN: AVAN COLOR: ROYAL SEAT UPHOLSTERY COM CUSTOMER'S OWN MATERIAL CF STINSON PATTERN: AVAN COLOR: ROYALSPECIAL WITH CLEAN OUT FRONT SEAT GROMMET X NO FRONT SEAT GROMMET LEG MATERIAL/FINISH 501 METAL LEG,PLATINUM METALLIC TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS KIMBALL OF Tag For SS-01.3 <div style="margin-left: 40px;"> Qty Description 8 A-103 - MUTIPURPOSE RM </div>			
5 COM FABRIC - DESIGNTEX 3849-402 PATTERN: SKETCH COLOR: SKY DESIGNTEX Tag For FRINGE COM BACK & LUMBER	59	75.56	4,458.04
6 FREIGHT - DESIGNTEX SHIPPING & HANDLING DESIGNTEX	1	445.69	445.69
7 AV106 - CF STINSON AV106 PATTERN: AVANT COLOR: ROYAL CF STINSON Tag For FRINGE SEAT & EXTREME	40	50.00	2,000.00
8 FREIGHT - CF STINSON SHIPPING & HANDLING CF STINSON	1	169.18	169.18
9 LLDHD.BL - Transport Dolly with handle for LimeLite High-Density Chairs KRUEGER IN Tag For ST-01-.2 <div style="margin-left: 40px;"> Qty Description 4 A103 - MUTILPURPOSE RM 1 B126 - MEDIA CENTER </div>	5	290.70	1,453.50
10 LLDHDS.BL - Transport Dolly with handle for LimeLite High-Density Stools	2	290.70	581.40

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Description	Quantity	Unit Price	Extended Price
10 KRUEGER IN Tag For ST-02.2 <hr/> <p style="text-align: center;">Qty Description</p> <p style="text-align: center;">2 A103 - MULTIPURPOSE RM</p>			
11 PINR3054T-74P - Pirouette,Nesting Training,Rectangular, 30x54",74P Edge Edge Color: /ECG: Cool Grey edge Laminate: Standard: KI Laminates /LPS: PEARL SILVER LS D487-07 Leg Finish: /CH: Chrome Casters/Glides: /4EC: Black wheel, Silver hub-2 locking/2 non-locking Grommet/Power Option: /NNN: No grommets, PowerUp, wire management/No cutouts /NMP: No modesty panel Pirouette,Nesting Training,Rectangular, 30x54",74P Edge Edge Color 74P EDGE TO MATCH WILSONART PEARL SILVER, MODIFIED LS D487-07 Laminate Standard KI Laminates /LPS PEARL SILVER LS D487-07 Leg Finish /CH Chrome Casters/Glides /4EC Black wheel, Silver hub-2 locking/2 non-locking Grommet/Power Option /NNN No grommets, PowerUp, wire management/No cutouts /NMP No modesty panel KRUEGER IN Tag For T-03.2 <hr/> <p style="text-align: center;">Qty Description</p> <p style="text-align: center;">8 A103 - MULTIPURPOSE RM</p>	8	727.26	5,818.08
12 PLRT3696H36-74P - Pillar Table,Post Leg,Rectangular, 36x96",36"H,74P Edge Edge Color: /ECG: Cool Grey edge	3	845.58	2,536.74

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Description	Quantity	Unit Price	Extended Price
<p>12 Grommet/PowerUp Option:</p> <p>/NNN: No grommets, PowerUp or wire management/No cutouts</p> <p>Laminate:</p> <p>Standard: KI Laminates</p> <p>/LPS: PEARL SILVER LS D487-07</p> <p>Leg Finish:</p> <p>/CH: Chrome</p> <p>Casters/Glides:</p> <p>/CST: Casters</p> <p>Modesty Panel:</p> <p>/NMP: No modesty panel</p> <p>Pillar Table,Post Leg,Rectangular, 36x96",36"H,74P Edge Edge Color 74P EDGE TO MATCH WILSONAT PEARL SILVER MODIFIED LS D487-07 PER UPCHARGE Grommet/PowerUp Option /NNN No grommets, PowerUp or wire management/No cutouts Laminate Standard KI Laminates /LPS PEARL SILVER LS D487-07 Leg Finish /CH Chrome Casters/Glides /CST Casters Modesty Panel /NMP No modesty panel KRUEGER IN</p> <p>Tag For T-04.2</p>	<p>Qty Description</p> <hr style="border: 0.5px solid black;"/> <p>3 A103 - MULTIPURPOSE RM</p>		

<p>13 LABOR - 02/07 1:59PM: STRAX#: 267856-1.1</p> <p>PM: David Duran</p> <p>-----</p> <p>LABOR TO RECEIVE, INSPECT, DELIVER AND INSTALL DURING NORMAL BUSINESS HOURS MULTIPURPOSE ROOM A103 & MEDIA ROOM B126 FURNITURE</p> <p>*****</p> <p>DO NOT MODIFY ABOVE THIS LINE. *****</p> <ul style="list-style-type: none"> •WORK TO BE PERFORMED BY NON-UNION LABOR. •WORK TO BE PERFORMED DURING NORMAL BUSINESS HOURS (8:00AM – 5:00PM MONDAY-FRIDAY). •WORK TO BE PERFORMED AFTER NORMAL BUSINESS (AFTER 5:00PM) 	1	8,798.00	8,798.00
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Description	Quantity	Unit Price	Extended Price
<p>13 MONDAY-FRIDAY AND WEEKENDS). •INSTALLATION IS COMPLETED IN ____ PHASE(S). •SPACE TO HAVE CLEAR & FREE ACCESS TO BUILDING AND INSTALLATION SITE. •IF ELEVATOR IS REQUIRED, ONE IS TO BE AVAILABLE FOR OUR USE TO MOVE PRODUCT AND EQUIPMENT. •IF LICENSED ELECTRICIAN OR DATA CABLING IS REQUIRED, IT WOULD BE THE CLIENT'S RESPONSIBILITY. •CLIENT IS RESPONSIBLE TO PACK ALL REQUIRED ITEMS TO ALLOW THE RELOCATION OF THE PRODUCT. •CLIENT IS RESPONSIBLE TO DISCONNECT AND RECONNECT ANY PHONE OR COMPUTER EQUIPMENT. •ANY CHANGES TO THE SCOPE OF WORK DETAILED ABOVE MAY RESULT IN ADDITIONAL COSTS. INSTALLSVC</p>			
Quotation Totals			
Sub Total			62,493.75
ARIZONA - SOLD FROM PHOENIX RATE 8.6%			4,564.96
ARIZONA NON TAXABLE SERVICE			0.00
Grand Total			67.058.71

End of Quotation

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ACCEPTED BY _____ / _____ / _____
 CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Quote To

UNION ELEMENTARY SCHOOL DISTRICT
3834 S. 91ST AVE
TOLLESON AZ 85353

Ship To

UNION ELEMENTARY SCHOOL DISTRICT
3834 S. 91ST AVENUE
TOLLESON AZ 85353

Sales Location PHOENIX, AZ

2-27-2023

**UNION ELEMENTARY SCHOOL
PROJECT # 30-22138-01**

STATE OF ARIZONA CDA ADSPO18-211715

Please note – The contract office furniture industry is experiencing extended lead times caused by supply chain issues due to volatility in sourcing raw materials, international tariffs, domestic freight carriers, and labor shortages. These rapidly changing variables are affecting all segments of manufacturing and are not within our control, but may result in order delays. Our team will continue to work diligently to closely monitor order lead times.

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- This quotation is based on the requested furniture specification and provided scope of services; changes will impact the final estimate per our terms and conditions.
- All freight will be billed as actual.
- All Data and electrical connections must be contracted by Client.

Changes include:

- Work after hours or weekends
- Contract labor from electricians or network
- Additional work outside of original scope
- Partial delivery resulting in multiple trips
- Site not ready
- Stair carry or elevator unavailable

If approved for order:

- Send a purchase order or signed quote to: BRITTANY.HANISH@ATMOSPHERECI.COM

Arizona Contractor License: ROC 301402

Workplace Consultant: Brittany Hanish, Brittany.Hanish@atmosphereci.com, 480-204-0321
Project Coordinator: Rachele Miranda <Rachele.Miranda@atmosphereci.com>@atmosphereci.com

Thank you for your business!

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ACCEPTED BY _____ / _____ / _____
CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS

Description	Quantity	Unit Price	Extended Price
1 LL7100 - LimeLite High Density Armless Chair, Poly Seat/Back Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-01.3	64	130.05	8,323.20
Qty Description 64 B129 - MULTIPURPOSE			
2 LLS100H24 - LimeLite High Density Armless Stool, Poly Seat/Back, 24" High Shell Color: /NFR: Compliance to TB 117-2013 /PFN: Flannel Frame finish: /CH: Chrome Glide Option: /GFT: Felt glides KRUEGER IN Tag For C-02.3	24	194.31	4,663.44
Qty Description 24 B129 - MULTIPURPOSE			
3 NST01731276304 - FRINGE MODEL N93M3OMX MID BACK,3 SEAT,CLEAN, ARMLESS,CONTRAST TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS LINE ITEM #QL-143279 BACK UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGNTEX 38490-501 PATTERN: SKETCH COLOR MOSS LUMBAR UPHOLSTERY COM CUSTOMER'S OWN MATERIAL DESIGNTEX 38490-501 PATTERN: SKETCH COLOR MOSS EXTREME BACK UPH COM CUSTOMER'S OWN MATERIAL CF STINSON OXF 234 PATTERN OXFORD 2.0	8	2,515.66	20,125.28

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Description	Quantity	Unit Price	Extended Price
3 COLOR SHAMROCK SEAT UPHOLSTERY COM CUSTOMER'S OWN MATERIAL CF STINSON OXF 234 PATTERN OXFORD 2.0 COLOR SHAMROCK WITH CLEAN OUT FRONT SEAT GROMMET X NO FRONT SEAT GROMMET LEG MATERIAL/FINISH 501 METAL LEG,PLATINUM METALLIC TO BE PRODUCED WITH CUSTOM SOFT WHEEL LOCKING CASTERS KIMBALL OF Tag For SS-01.3 <div style="margin-left: 100px;"> <u>Qty Description</u> 8 B129 - MUTIPURPOSE </div>			
4 3849-501 - DESIGNTEX 3849-501 PATTERN: SKETCH COLOR: MOSS DESIGNTEX Tag For FRINGE COM BACK & LUMBER	59	75.56	4,458.04
5 FREIGHT - DESIGNTEX SHIPPING & HANDLING DESIGNTEX	1	445.69	445.69
6 OXF234 - OXF234 PATTERN: OXFOD 2.0 COLOR: SHAMROCK CF STINSON	40	40.00	1,600.00
7 FREIGHT - CF STINSON SHIPPING & HANDLING CF STINSON	1	149.65	149.65
11 LLDHD.BL - Transport Dolly with handles for LimeLite High-Density Chairs KRUEGER IN Tag For ST-01-.3 <div style="margin-left: 100px;"> <u>Qty Description</u> 4 B129 - MUTILPURPOSE </div>	4	290.70	1,162.80
12 LLDHDS.BL - Transport Dolly with handles for LimeLite High-Density Stools KRUEGER IN Tag For ST-02.3 <div style="margin-left: 100px;"> <u>Qty Description</u> 2 B129 - MULTIPURPOSE </div>	2	290.70	581.40
13 PINR3054T-74P - Pirouette,Nesting Training,Rectangular, 30x54",74P	8	727.26	5,818.08

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Description	Quantity	Unit Price	Extended Price
<p>13 Edge Edge Color: /EWG: Warm Grey edge Laminate: Standard: KI Laminates Leg Finish: Casters/Glides: Grommet/Power Option: Pirouette,Nesting Training,Rectangular, 30x54",74P Edge Edge Color EWG Warm Grey Laminate Standard KI Laminates /LPS PEARL SILVER LS D487-07 Leg Finish /CH Chrome Casters/Glides /4EC Black wheel, Silver hub-2 locking/2 non-locking Grommet/Power Option /NNN No grommets, PowerUp, wire management/No cutouts /NMP No modesty panel KRUEGER IN Tag For T-03.3</p>			
<p>Qty Description 8 B1279 - MULTIPURPOSE</p>			

<p>14 PLRT3696H36-74P - Pillar Table,Post Leg,Rectangular, 36x96",36"H,74P Edge Edge Color EWG Warm Grey Grommet/PowerUp Option /NNN No grommets, PowerUp or wire management/No cutouts Laminate Standard KI Laminates /LPS PEARL SILVER LS D487-07 Leg Finish /CH Chrome Casters/Glides /CST Casters Modesty Panel /NMP No modesty panel KRUEGER IN Tag For T-04.3</p>	3	899.13	2,697.39
<p>Qty Description</p>			

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Description	Quantity	Unit Price	Extended Price
14	3		
B129 - MULTIPURPOSE			
16	1	8,164.00	8,164.00
<p>LABOR - 02/08 11:55AM: STRAX#: 267887-1.1 PM: David Duran</p> <p>-----</p> <p>LABOR TO RECEIVE, INSPECT DELIVER AND INSTALL FURNITURE FOR MULTIPURPOSE ROOM # B129 DURING NORMAL BUSINESS HOURS</p> <p>*****</p> <p>DO NOT MODIFY ABOVE THIS LINE.</p> <p>*****</p> <ul style="list-style-type: none"> •WORK TO BE PERFORMED BY NON-UNION LABOR. •WORK TO BE PERFORMED DURING NORMAL BUSINESS HOURS (8:00AM – 5:00PM MONDAY-FRIDAY). •WORK TO BE PERFORMED AFTER NORMAL BUSINESS (AFTER 5:00PM MONDAY-FRIDAY AND WEEKENDS). •INSTALLATION IS COMPLETED IN ____ PHASE(S). •SPACE TO HAVE CLEAR & FREE ACCESS TO BUILDING AND INSTALLATION SITE. •IF ELEVATOR IS REQUIRED, ONE IS TO BE AVAILABLE FOR OUR USE TO MOVE PRODUCT AND EQUIPMENT. •IF LICENSED ELECTRICIAN OR DATA CABLING IS REQUIRED, IT WOULD BE THE CLIENT’S RESPONSIBILITY. •CLIENT IS RESPONSIBLE TO PACK ALL REQUIRED ITEMS TO ALLOW THE RELOCATION OF THE PRODUCT. •CLIENT IS RESPONSIBLE TO DISCONNECT AND RECONNECT ANY PHONE OR COMPUTER EQUIPMENT. •ANY CHANGES TO THE SCOPE OF WORK DETAILED ABOVE MAY RESULT IN ADDITIONAL COSTS. <p>INSTALLSVC</p>			

Quotation Totals	
Sub Total	58,188.97
ARIZONA - SOLD FROM PHOENIX RATE 8.6%	4,250.95
ARIZONA NON TAXABLE SERVICE	0.00
Grand Total	62,439.92

End of Quotation

THIS PRICE QUOTATION INCORPORATES, BY REFERENCE, ATMOSPHERE COMMERCIAL INTERIORS TERMS AND CONDITIONS (July 2022 or prior contract signed by client). EXECUTION OF THIS PRICE QUOTATION IS BUYER’S ACCEPTANCE OF THOSE TERMS AND CONDITIONS.



ACCEPTED BY _____ / _____ / _____
 CLIENT SIGNATURE, TITLE DATE ATMOSPHERE COMMERCIAL INTERIORS


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


QUOTATION

Quote Number	Date
2523016	3/2/2023
Contract Number	Valid Until
18M-AZF-0130	4/2/2023

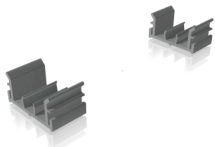
<p><u>Bill To:</u> Union ESD 3834 S 91st Ave Tolleson AZ 85353 Accounts Payable 623-478-5000 NA</p>	<p><u>Ship To:</u> Dos Rios ES 2150 S 87th Ave Tolleson AZ 85353 Renee Estrella-Chavez 623-474-7000 restrella-chavez@uesd.org</p>	<p><u>Prepared by:</u> Ryan Colwell 602-799-5669 rcolwell@furnishaz.com</p>
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Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
1	SICO	EP575-150?-?? 60" Octagon Pacer Table	6	\$2,133.00	\$1,173.15	\$7,038.90
				LAMINATE EDGE FRAME HEIGHT	Wilsonart Pearl Silver (D487) Black Chrome 29"	
2	SICO	TTQ61?? 42" x 121" Communicator with 12 stools (comfort)	6	\$5,355.00	\$2,945.25	\$17,671.50
				LAMINATE EDGE STOOL FRAME	Wilsonart Pearl Silver (D487) Black Red Chrome	

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
3	HON	HECSMSBBMF High-back w/ Bistro Top Square - Multi Fab	2	\$4,450.00	\$2,002.50	\$4,005.00
		<i>Select Power Option</i> .N None <i>Seat Fabric Selection</i> \$(5) Grade 5 UPH <i>Grd 5 UPH</i> .CRE Core 2.0 <i>Core 2.0</i> 252 Candy Apple <i>Back Fabric Selection</i> \$(5) Grade 5 UPH <i>Grd 5 UPH</i> .CRE Core 2.0 <i>Core 2.0</i> 252 Candy Apple <i>Screen Fabric Selection</i> \$(8) Grade 8 UPH <i>Grd 8 UPH</i> .SWB Switchboard <i>Switchboard</i> 56 Tango <i>Select Base Option</i> .P Plinth <i>Select Base Color</i> P71 Black <i>Select Laminate</i> \$(L2STD) Grd L2 Standard Laminates <i>Select Grade 2 Laminate Finish</i> .LFC1 Fawn Cypress <i>Edge Selection</i> .FC Fawn Cypress				

4	HON	HECSMTBBMF High-back w/ Bistro Top Trapezoid - Multi Fab	3	\$5,959.00	\$2,681.55	\$8,044.65
		<i>Select Power Option</i> .N None <i>Seat Fabric Selection</i> \$(5) Grade 5 UPH <i>Grd 5 UPH</i> .CRE Core 2.0 <i>Core 2.0</i> 252 Candy Apple <i>Back Fabric Selection</i> \$(5) Grade 5 UPH <i>Grd 5 UPH</i> .CRE Core 2.0 <i>Core 2.0</i> 252 Candy Apple <i>Screen Fabric Selection</i> \$(8) Grade 8 UPH <i>Grd 8 UPH</i> .SWB Switchboard <i>Switchboard</i> 56 Tango <i>Select Base Option</i> .P Plinth <i>Select Base Color</i> P71 Black <i>Select Laminate</i> \$(L2STD) Grd L2 Standard Laminates <i>Select Grade 2 Laminate Finish</i> .LFC1 Fawn Cypress <i>Edge Selection</i> .FC Fawn Cypress				

5	HON	HECSG Ganging bracket (2/pk)	5	\$105.00	\$47.25	\$236.25
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6	SICO	SURCHARGE SICO Material Surcharge (Taxable)	1	\$2,427.50	\$1,335.13	\$1,335.13
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Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
7	SICO	FREIGHT SIC-AZF Freight (Non-Taxable)	1	\$4,400.00	\$4,400.00	\$4,400.00



8	ARIZONA FURNISHINGS	LABOR Optional: Complete Installation of All Products (Non-Taxable)	1	\$3,500.00	\$3,500.00	\$3,500.00
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Special Notes and Instructions
 *** All Product Images are for visualization purposes only. Exact specifications, dimensions and/or fabrics and finishes may vary ***

Subtotal	\$46,231.43
Tax (8.6%)	\$3,296.50
Grand Total:	\$49,527.93

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

Signature

Date

This quote includes dock or curbside delivery.

If installation is selected the following services will be provided:
 Arizona Furnishings' professional installers will unload, unbox and assemble all furniture, haul trash and recycling leaving you with a turnkey, ready to use space.




Thank you for your business!


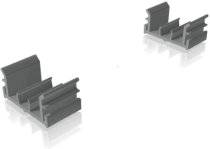



6913 W. Buckeye Rd. #200
 Phoenix, AZ 85043
 P: (602) 484-7331
 F: (602) 484-7825

QUOTATION

Quote Number	Date
2523017	3/2/2023
Contract Number	Valid Until
18M-AZF-0130	4/2/2023

<u>Bill To:</u> Union ESD 3834 S 91st Ave Tolleson AZ 85353 Accounts Payable 623-478-5000 NA	<u>Ship To:</u> Hurley Ranch ES 8950 W Illini Dr Tolleson AZ 85353 Dr. Randy Watkins 623-478-5100 rwatkins@uesd.org	<u>Prepared by:</u> Ryan Colwell 602-799-5669 rcolwell@furnishaz.com
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Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
1		EP575-150?-?? 60" Octagon Pacer Table 	6	\$2,133.00	\$1,173.15	\$7,038.90
		LAMINATE EDGE FRAME HEIGHT Wilsonart Pearl Silver (D487) Black Chrome 29"				
2		TTQ61?? 42" x 121" Communicator with 12 stools (comfort) 	6	\$5,355.00	\$2,945.25	\$17,671.50
		LAMINATE EDGE STOOL FRAME Wilsonart Pearl Silver (d487) Black Berry Blue Chrome				
3	HON	HECSMSBBMF High-back w/ Bistro Top Square - Multi Fab 	2	\$4,619.00	\$2,078.55	\$4,157.10
		Select Power Option Seat Fabric Selection Grd 7 COM Back Fabric Selection Grd 7 COM Screen Fabric Selection Grd 8 UPH Switchboard Select Base Option Select Base Color Select Laminate Select Grade 2 Laminate Finish Edge Selection .N \$(7COM) COM \$(7COM) COM \$(8) .SWB 63 .P P71 \$(L2STD) .LFC1 .FC			None Grade 7 COM Uph MOMENTUM - EVO CV - SKYLAR (S546150XP) Grade 7 COM Uph MOMENTUM - EVO CV - SKYLAR (S546150XP) Grade 8 UPH Switchboard Horizon Plinth Black Grd L2 Standard Laminates Fawn Cypress Fawn Cypress	

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
4	HON	HECSMTBBMF High-back w/ Bistro Top Trapezoid - Multi Fab <i>Select Power Option</i> .N None <i>Seat Fabric Selection</i> \$(7COM) Grade 7 COM Uph <i>Grd 7 COM</i> COM MOMENTUM - EVO CV - SKYLAR (S546150XP) <i>Back Fabric Selection</i> \$(7COM) Grade 7 COM Uph <i>Grd 7 COM</i> COM MOMENTUM - EVO CV - SKYLAR (S546150XP) <i>Screen Fabric Selection</i> \$(8) Grade 8 UPH <i>Grd 8 UPH</i> .SWB Switchboard <i>Switchboard</i> 63 Horizon <i>Select Base Option</i> .P Plinth <i>Select Base Color</i> P71 Black <i>Select Laminate</i> \$(L2STD) Grd L2 Standard Laminates <i>Select Grade 2 Laminate Finish</i> .LFC1 Fawn Cypress <i>Edge Selection</i> .FC Fawn Cypress	3	\$6,165.00	\$2,774.25	\$8,322.75
						
5	HON	HECSG Ganging bracket (2/pk)	5	\$105.00	\$47.25	\$236.25
						
6	SICO	SURCHARGE SICO Material Surcharge (Taxable)	1	\$2,427.50	\$1,335.13	\$1,335.13
						
7	SICO	FREIGHT SIC-AZF Freight (Non-Taxable)	1	\$4,400.00	\$4,400.00	\$4,400.00
						
8	ARIZONA FURNISHINGS	LABOR Optional: Complete Installation of All Products (Non-Taxable)	1	\$3,500.00	\$3,500.00	\$3,500.00
						

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
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Special Notes and Instructions

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

Subtotal	\$46,661.63
Tax (8.6%)	\$3,333.50
Grand Total:	\$49,995.13

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

Signature

Date

This quote includes dock or curbside delivery.

If installation is selected the following services will be provided:
 Arizona Furnishings' professional installers will unload, unbox and assemble all furniture, haul trash and recycling leaving you with a turnkey, ready to use space.





Thank you for your business!


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

QUOTATION

Quote Number	Date
18M-AZF-0130	2/28/2023
Contract Number	Valid Until
2523018	3/28/2023

<u>Bill To:</u> Union ESD 3834 S 91st Ave Tolleson AZ 85353 Accounts Payable 623-478-5000 NA	<u>Ship To:</u> Union ES 3834 S 91st Ave Tolleson AZ 85353 Michael Welsh 623-478-5000 mwelsh@uesd.org	<u>Prepared by:</u> Ryan Colwell 602-799-5669 rcolwell@furnishaz.com
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Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
1		EP575-150?-?? 60" Octagon Pacer Table	6	\$2,133.00	\$1,173.15	\$7,038.90
				LAMINATE EDGE FRAME HEIGHT	Wilsonart North Sea (D90) Black Chrome 29"	
2		TTQ61?? 42" x 121" Communicator with 12 stools (comfort)	6	\$5,355.00	\$2,945.25	\$17,671.50
				LAMINATE EDGE STOOL FRAME	Wilsonart North Sea (d90) Black Green Apple Chrome	
3	SICO	SURCHARGE SICO Material Surcharge (Taxable)	1	\$2,427.50	\$1,335.13	\$1,335.13
						
4	SICO	FREIGHT SIC-AZF Freight (Non-Taxable)	1	\$4,400.00	\$4,400.00	\$4,400.00
						

Item	Manufacturer	Product	Qty.	List Price:	Unit Price:	Amount:
5	ARIZONA FURNISHINGS	LABOR	1	\$2,500.00	\$2,500.00	\$2,500.00
		Optional: Complete Installation of All Products (Non-Taxable)				
						

Special Notes and Instructions

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

Subtotal	\$32,945.53
Tax (8.6%)	\$2,239.92
Grand Total:	\$35,185.45

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

Signature	Date

This quote includes dock or curbside delivery.

If installation is selected the following services will be provided:
 Arizona Furnishings' professional installers will unload, unbox and assemble all furniture, haul trash and recycling leaving you with a turnkey, ready to use space.

Thank you for your business!



Contract:

1GPA #19-02PV-09

12-22-3317 UESD Hurley Ranch Media Center - Option 1 Rev 2 - VS price increase

Sold To:

Union Elementary School District
 3834 S 91st Ave
 Tolleson AZ 85353


Ship To:

Hurley Ranch Elementary
 8950 W Illini St
 Tolleson AZ 85353


Sales:


RaeAnn Fox
 623-570-0702
 raeann@sbi.us


						Subtotal:
						\$5,594.40


QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	SITONIT SEATING	VS VISIT, ARMLESS, SINGLE SEAT 35H X 22.5 X 29D			\$1,398.60	\$5,594.40
		Front Feet Style	LS4	Locking Caster in Black (set of 2)		
		Back Feet Style	LS4	Locking Caster in Black (set of 2)		
		Hook/Handle	~	No Hook/Handle		
		Tablet Arm	AX2	Tablet Arm Right Silver Pole		
		Moisture Barrier	~	No Moisture Barrier		
		CAL 133 Option	~	No CAL 133		
		Power Location	~	No Power		
		Finishes	?	--- UNSELECTED ---		
		Fabric Option	USU	Single Upholstered		
		Armless Single Upholstered	FG5	Fabric/Vinyl Grade 5		
		Fabric Grade 5 Selection	?	Momentum EVO VC Skylar		
		User specified entry::Fabric		Skylar		
		Grade 5 Selection:?	~	No Ganging Bracket		
		Ganging Bracket				

						Subtotal:
						\$1,524.00

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	MIEN COMPANY	DVD-3018-66 Divide Whiteboard Partition (45"H x 30"W Surface, Marker Tray)			\$381.00	\$1,524.00
						

A-02.2						Subtotal:
						\$856.80
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	FOMCORE	FK007-CART 2 Lily Cart - Fits 10 3"H Lily Pads or 30 1"H Lily Pads			\$214.20	\$856.80
						


C-03.2						Subtotal:
						\$3,371.25
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
25	VS AMERICA	31400_6 PantoSwing-Lupo Cantilever chair 18 1/8"			\$134.85	\$3,371.25
		METAL_FINISH_SELECTION	M1	<i>Metal Finish Colors</i>		
		M1_METAL_GROUP	M059	<i>Arctic</i>		
		C1_PLASTIC_COLOR_SELECTIO	C029	<i>Dark Blue</i>		
		N	1	<i>Plastic Glides</i>		
		GLIDE_SELECTION	~	<i>No Selection</i>		
		TABLE_EDGE_PROTECTOR				


C-05.2						Subtotal:
						\$1,696.50
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
15	VS AMERICA	03825_6 Hokki Stool 18 1/8"			\$113.10	\$1,696.50
		HOKKI_CUSHION	~	<i>No Selection</i>		
		C2_PLASTIC_COLOR_SELECTIO	C029	<i>Dark Blue</i>		
		N				

C-07.2						Subtotal:
						\$6,877.35
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
17	VS AMERICA	31507 PantoMove-Lupo Five star stool 19 1/4"-27 1/8"H			\$404.55	\$6,877.35
		M1_METAL_GROUP	M059	<i>Arctic</i>		
		C1_PLASTIC_COLOR_SELECTIO	C078	<i>Dolphin Grey</i>		
		N	64	<i>Soft Casters, Height + 1 1/4</i>		
		GLIDE/_CASTER_SELECTION	0	<i>Basic Non-rocking</i>		
		ROCKING_SELECTION				

SS-02.2


Subtotal:
\$2,713.85

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
5	FOMCORE	F005-18X(11-21)-Z 18"Round Ottoman 18"H with Fully Zippered				
		Select Top Type	FAB	Fabric Top		\$290.32
		Fabric Seat Finish	GR3	Grade-3		
		Select Grade-3 Finish	?	Designtex - alphabet		
		Select Color	?	Fog		
		Fabric Side Finish	GR3	Grade-3		
		Select Grade-3 Finish	?	Designtex - alphabet		
		Select Color	?	Fog		
		Embroidery Option	~	No Embroidery		
		Select Seat Height	18	Select Height 15-18		
		CAL 133 Option	~	No CAL 133 Fire Retardant		
<hr/>						

5	FOMCORE	F005-18X(11-21)-Z 18"Round Ottoman 18"H with Fully Zippered				
		Select Top Type	FAB	Fabric Top		\$252.45
		Fabric Seat Finish	GR1	Grade-1		
		Select Grade-1 Finish	EVO	Momentum Evo		
		Select Evo Color	SKY	Skylar		
		Fabric Side Finish	GR1	Grade-1		
		Select Grade-1 Finish	EVO	Momentum Evo		
		Select Evo Color	SKY	Skylar		
		Embroidery Option	~	No Embroidery		
		Select Seat Height	18	Select Height 15-18		
		CAL 133 Option	~	No CAL 133 Fire Retardant		

SS-03.2

Subtotal:
\$3,557.28

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	FOMCORE	FK027-20X27X28.25-Z Rock'n Roller 20"L x 27"W x 28.25"H				
		Fabric Seat Finish	GR10	Grade-10		\$889.32
		Select Grade-10 Finish	?	Stinson - Trio		
		Select Color	?	Lapis		
		Fabric Back Finish	GR10	Grade-10		
		Select Grade-10 Finish	?	Stinson - Trio		
		Select Color	?	Lapis		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		

SS-04.2

Subtotal:
\$4,072.86

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
1	FOMCORE	F038-60X18-Z-SET				
		Daisy Set (7 pcs.) 60"D x Center section 20" high and petals at 16" H fully zippered			\$4,072.86	\$4,072.86
		Select Finish Type	MC	Multi Color		
		Center Fabric Seat-1 Finish	GR9	Grade-9		
		Select Grade-9 Finish	?	Momentum Silica		
		Select Color	?	Lemon		
		Center Fabric Side-1 Finish	GR9	Grade-9		
		Select Grade-9 Finish	?	Momentum Silica		
		Select Color	?	Lemon		
		Petals Fabric Seat-2 Finish	GR13	Grade-13		
		Select Grade-13 Finish	?	Carnegie - Soiree		
		Select Color	?	6022 - 3		
		Petals Fabric Side-2 Finish	GR13	Grade-13		
		Select Grade-13 Finish	?	Carnegie - Soiree		
		Select Color	?	6022 - 3		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



SS-05.2

Subtotal:
\$5,205.13

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
14	FOMCORE	FK007-18X3-Z				
		3"H Lily Pad 18"D X 3"H - Fully zippered			\$123.17	\$1,724.38
		Fabric Seat Finish	GR3	Grade-3		
		Select Grade-3 Finish	?	Designtex - alphabet		
		Select Carrara Color	?	Fog		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		
13	FOMCORE	FK007-18X3-Z				
		3"H Lily Pad 18"D X 3"H - Fully zippered			\$107.10	\$1,392.30
		Fabric Seat Finish	GR1	Grade-1		
		Select Grade-1 Finish	EVO	Momentum Evo		
		Select Evo Color	SKY	Skylar		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		
13	FOMCORE	FK007-18X3-Z				
		3"H Lily Pad 18"D X 3"H - Fully zippered			\$160.65	\$2,088.45
		Fabric Seat Finish	GR9	Grade-9		
		Select Grade-9 Finish	?	Momentum Silica		
		Select Color	?	Lemon		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



SS-06.2

Subtotal:
\$25,303.92

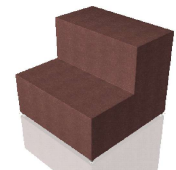
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	FOMCORE	F020-67X31X35-G			\$4,217.32	\$25,303.92
		Curved Sofa - IN 67"L x 31"W x 35"H with Glides				
		Fabric Back Finish	GR10	Grade-10		
		Select Grade-10 Finish	?	Stinson - Trio		
		Select Color	?	Buttercup		
		Fabric Seat Finish	GR10	Grade-10		
		Select Grade-10 Finish	?	Designtex - alphabet		
		Select Color	?	Fog		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



SS-09.2

Subtotal:
\$6,154.68

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	FOMCORE	F027-38X38X32-G			\$1,538.67	\$6,154.68
		Two Step 38"L x 38"W x 32"H (1st step height 16.5")				
		Fabric Side Finish	GR7	Grade-7		
		Select Grade-7 Finish	?	Momentum - Speakeasy CV		
		Select Color	?	Delft		
		Fabric Back Finish	GR7	Grade-7		
		Select Grade-7 Finish	?	Momentum - Speakeasy CV		
		Select Color	?	Delft		
		Fabric Step-1 Finish	GR7	Grade-7		
		Select Grade-7 Finish	?	Momentum - Speakeasy CV		
		Select Color	?	Delft		
		Fabric Step-2 Finish	GR7	Grade-7		
		Select Grade-7 Finish	?	Momentum - Speakeasy CV		
		Select Color	?	Delft		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



ST-03.2

Subtotal:
\$24,316.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
10	VS AMERICA	45306			\$2,431.65	\$24,316.50
		Transfer Mobile Shelving Round Double Sided 36"x 20 7/8"				
		M1_METAL_HANDLE	59	Arctic		
		M1_METAL_BACK	59	Arctic		
		L4_LAMINATE_SELECTION_	L035	Andes Grey		
		(BODY)	(MOB)	Mobile		
		CASTER/_/_FEET_SELECTION	(MAGNET)	Magnet (on outer side)		
		MAGNET_SELECTION	(SLH)	Sliding Handle		
		SLIDING_HANDLE_SELECTION	4	Adjustable Shelf 4, same as body		
		SHELVING_SELECTION				



T-06.2

Subtotal:
\$2,592.60

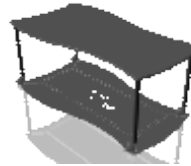
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
2	VS AMERICA	01470_6 Special Puzzle Pre-form table, amoeba shaped table top 165x114cm *with White markerboard top, pure white edge *on 4x lockable casters			\$1,296.30	\$2,592.60
		Table Height	053	53cm size violet		
		Metal Color	059	Arctic		
		Top	999	Writable Top		
		Thickness	250	25mm		
		Top color Laminate	999	White Markerboard		
		Table Top Edge	001	2.5mm plastic		
		Laminate Color Table top Edge	999	Edge Color: Pure White		
		Glides/Casters	999	Mobile		



T-07A.2

Subtotal:
\$9,135.00

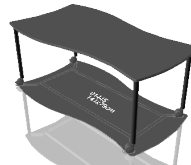
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
12	VS AMERICA	01445 Fusion Table Four leg 23 1/4", Height Adjustment size 3-7			\$761.25	\$9,135.00
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	443	White Writeable		
		EDGE_COLOR	999	Pure white		
		CASTER/_/_GLIDES	(MOB)	Mobile		



T-07B.2

Subtotal:
\$4,045.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	VS AMERICA	01445 Fusion Table Four leg 23 1/4", Height Adjustment size 3-7			\$674.25	\$4,045.50
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	(LINGNO)	LIGNOpal 19mm		
		L4_LAMINATE_SELECTION	L035	Andes Grey		
		CASTER/_/_GLIDES	(MOB)	Mobile		



T-08.2

Subtotal:
\$2,023.20

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	MIEN COMPANY	CHAM-ET26 Chameleon - End Table			\$337.20	\$2,023.20
		Laminate_Selection	MKB	White markerboard		
		Edgeband Selection	B	Black		



T-09.2

Subtotal:
\$8,028.36

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	VS AMERICA	02824 RondoLift, sitting/stand-at table, middle legged frame with base cross and gas lift height adjustment from 69-113cm * with white writable laminate; with 2.5mm plastic edge in 020 pure white			\$2,007.09	\$8,028.36
		Metal Color	059	Arctic		
		TOP	999	Top Special		
		Thickness	250	25mm		
		Top color laminate	999	White writable		
		table top edge	001	2.5mm plastic		
		Laminate color table top edge	999	020 pure white		
		Hardware	009	Hinged Tabletop		
		Lock	001	Unnified locking 18001		
		Glides/casters	060	Mobile		



T-10.2

Subtotal:
\$2,046.24

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
2	VS AMERICA	01807 Special Cross-R, Round Table, Four-legged circular tubular frame made from steel tube, set-back edge frame, screwed-on leg bracket *with white markerboard top, purewhite edge *on 4x lockable casters			\$1,023.12	\$2,046.24
		Table Height	064	64 cm size red		
		Metal Color	059	Arctic		
		Top	001	Chipboard Decor		
		Thickness	190	19mm		
		Top Color laminate	999	White writeable		
		Table Top Edge	001	2.5 mm plastic		
		Laminate color table top edge	020	Pure white		
		Glides/casters	001	Plastic Glides		

T-11.2

Subtotal:
\$2,740.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	VS AMERICA	01440 ThumbPrint Convex Stackable Desk Adjustable height 23"-32"			\$456.75	\$2,740.50
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	(LINGNO)	LIGNOpal 19mm		
		L4_LAMINATE_SELECTION	L035	Andes Grey		
		CASTER/_GLIDES	63040	2 Castors, 2-Component Glides		



T-12.2

Subtotal:
\$2,740.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT	
6	VS AMERICA	01441 ThumbPrint Concave Stackable Desk Adjustable height 23"-32" M1_METAL_GROUP LAMINATE_SELECTION L4_LAMINATE_SELECTION CASTER/_/_GLIDES	M059 (LINGNO) L035 63040	Arctic LIGNOpal 19mm Andes Grey 2 Castors, 2-Component Glides		\$456.75	\$2,740.50

Freight and Delivery

Subtotal:
\$11,123.88

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
1	MIEN COMPANY	FREIGHT Freight from MIEN Company			\$500.00	\$500.00

1	Saxton Bradley	INSTALL Project Management, Delivery and Installation of all quoted items during regular business hours. Includes assembly where applicable and removal of all packaging materials. Operational elevator must be available for delivery and installation above ground floor. Installation site must be clear of debris and other obstacles. Unload area and access to it need to be paved and as close to installation site as possible. Changes to the agreed upon delivery date due to construction or other factors may result in additional charges including storage fees and double handling fees.			\$10,623.88	\$10,623.88
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Sales Tax 8.80% \$11,943.39

GRAND TOTAL: \$147,663.69

Notes

General Qualifications

- For deliveries prior to September 1st SBI cannot guarantee delivery for any product when the purchase order is received after April 15th.
- This quote is conditional upon acceptance within 30 days from the quote date. Acceptance of this quote after 30 days will require a re-quote or approval by SBI.
- SBI reserves the right to make adjustments to this quote due to fluctuation in freight fuel surcharges.
- This quote is based on quantities shown; pricing is subject to change if quantities differ.
- Price quoted is prior to state sales tax if applicable.
- Prevailing wage rates have not been included for furniture orders (items not attached to the building).
- This quote does not include additional handling or storage of product at our warehouse. If the product needs to be handled and stored at the SBI warehouse by direction of the client, the client will be charged for the product handling and storage per square foot per week.
- Payment terms for orders are Net 30 days. A charge of 1.5% per month will be added to any invoice not paid within these terms.

Sales Terms and Conditions

1. APPLICABILITY:

- a. THESE SALES TERMS AND CONDITIONS ("TERMS") APPLY TO ALL SALES OF PRODUCTS BY SAXTON BRADLEY ("SELLER"), BUYER ACCEPTS THESE TERMS BY SIGNING A DOCUMENT SIGNIFYING ACCEPTANCE, BY SENDING A PURCHASE ORDER IN RESPONSE TO A QUOTATION THAT INCLUDES THESE TERMS, OR BY BUYER'S INSTRUCTIONS TO SELLER TO SHIP THE PRODUCTS AFTER RECEIPT OF THESE TERMS. IN THE ABSENCE OF BUYER'S SIGNATURE, BUYER SHALL BE BOUND BY THESE TERMS: (i) TEN (10) DAYS AFTER BUYER RECEIVES THESE TERMS UNLESS BUYER OBJECTS IN WRITING TO SELLER WITHIN THE 10-DAY PERIOD; (ii) WHEN BUYER ISSUES ANY INSTRUCTIONS TO SELLER AND SELLER MAKES A SUBSTANTIAL BEGINNING OF MANUFACTURING OR PROCESSING THE PRODUCTS OR COMMITMENTS FOR THEIR PROCUREMENT; OR (iii) WITH RESPECT TO ANY PRODUCTS FOR WHICH PAYMENT HAS BEEN MADE AND ACCEPTED OR WHICH BUYER HAS RECEIVED AND ACCEPTED.
- b. THESE TERMS TAKE PRECEDENCE OVER BUYER'S ADDITIONAL OR DIFFERENT TERMS AND CONDITIONS AND SELLER'S AGREEMENT TO SELL PRODUCTS TO BUYER, AND ANY ACCEPTANCE BY BUYER, ARE SPECIFICALLY LIMITED TO THESE TERMS. NO AGREEMENT OR UNDERSTANDING, ORAL OR WRITTEN, IN ANY WAY PURPORTING TO MODIFY THESE TERMS, WHETHER CONTAINED IN BUYER'S PURCHASE ORDER OR ELSEWHERE SHALL BE BINDING ON SELLER UNLESS HEREAFTER MADE IN WRITING AND SIGNED BY SELLER'S AUTHORIZED REPRESENTATIVE.
- c. These Terms may be modified by Seller at any time. Any such modifications shall be applicable to all orders placed by Buyer after Buyer received notice of modifications. Questions regarding these Terms should be directed to Seller's customer service department.

2. COMPLETE AGREEMENT: These Terms, including any attachments and other documents or terms incorporated by reference, shall constitute the entire agreement between the parties unless modified in writing by the parties. If products are being provided by Seller or use by Buyer on any specific project for which the products are being purchased, any other contract(s) between Buyer and Seller (and any written plans and specifications attached to any such contracts) for the project shall be deemed incorporated into these Terms to the extent applicable to Seller's performance obligations hereunder and to the extent not inconsistent with or contrary to these Terms.

3. EXCUSABLE DELAYS: Shipping and delivery dates on any purchase order, quote or other similar document are estimates only. Seller shall use commercially reasonable efforts to deliver all products ordered by Buyer as soon as reasonably practical and by the requested delivery date, but Seller shall have no liability to Buyer in the event the products are delivered following the requested delivery date. Buyer further acknowledges and agrees that timely shipment of the products is dependent upon Buyer promptly supplying all necessary documentation. In the event of interruption of any delivery due to causes beyond the reasonable control of Seller, including but not limited to, fire, labor disturbances, riots, accidents, or inability to obtain necessary materials or components, Seller shall have the right, in its sole discretion and upon oral or written notice to Buyer, to delay or terminate such delivery.

4. FREIGHT DAMAGED GOODS: Buyer shall inspect all products before signing the delivery receipt therefor. If the products are obviously damaged, Buyer shall refuse the specified damaged products. If concealed loss or damage is discovered, Buyer shall report such damage promptly to the carrier. Buyer shall hold any shipping cartons and the contents thereof for inspection in as close to the same condition as they were when the loss or damage was discovered by Buyer (or its consignee) and it will then be the responsibility of Buyer (or its consignee) to prove that the loss or damage was discovered by Buyer. If a damage report is not made to the carrier within seven (7) days after delivery, the burden of proof will shift to Buyer (or its consignee) and it will then be the responsibility of Buyer (or its consignee) to prove that the loss or damage to the products occurred during shipment. All shipments include a form which clearly states that the relevant buyer or consignee must refuse shipment if the products are damaged. All claims must be made with the carrier, and not Seller directly. After the seven (7) day period referenced above, the Buyer and/or its consignee accepts full responsibility for any loss or damage to the products during shipment.

5. DELIVERY, TITLE AND RISK OF LOSS: All shipments are made and delivered Ex Works, INCOTERMS 2010, carrier. Seller will ship via its preferred carrier. Seller reserves the right to make partial shipments unless specifically agrees that the products may ship from multiple locations. Delivery to locations above the first floor without sufficient elevator access will be subject to an additional delivery charge. If, in Seller's discretion, any products to be delivered under these Terms cannot be shipped to or received by Buyer when ready, Seller may ship the products to a storage facility, and double-handling fees may apply. If Seller places the products into storage, Buyer agrees that: (a) title and risk of loss immediately pass to Buyer, if they have not already passed, and delivery shall be deemed to have occurred; (b) any amounts payable to Seller upon delivery or shipment shall be due; and (c) all expenses and charges

6. SHORTAGES: Buyer must notify Seller's customer service department of any shortages in the products within seven (7) days following delivery of the products. All claims for shortages shall be waived and released if such notice is not provided within the foregoing time period. Upon Seller's verification of a shortage, Seller shall, within thirty (30) days of its receipt of Buyer's notice, and at Seller's sole option and expense, either cure the shortage or issue a credit to Buyer.

7. DESIGN CHANGES: Seller reserves the right to: (a) discontinue any products; or (b) make changes in the design of any of the products, in which case (i.e., (a) and (b)), Seller will have no obligation to notify Buyer, or in the event of any change, to make the same change to products previously purchased by Buyer.

8. LIMITED WARRANTY:

- a. Seller warrants to Buyer that the products will be free from defects in materials and workmanship at the time of delivery. Seller's sole and exclusive liability and Buyer's sole and exclusive remedy for Breach of the foregoing warranty shall be, at the Seller's option, the repair or replacement of the products or the refund of the purchase price paid for by Buyer for the products, provided that, Buyer notifies Seller of the defects during the one (1) year period following the delivery of the products (the "Warranty Period").
- b. Warranty service is conditioned on Buyer obtaining a Return Materials Authorization ("RMA") from Seller. In particular, Buyer must complete the RMA, including a full written description of the alleged defect before returning the products to Seller to be eligible to receive any warranty service. In addition, Buyer agrees to follow the warranty service procedure instructions Seller provides to Buyer. Seller will investigate all claims. If Seller determines, in its reasonable discretion, that the warranty claim is proper, Seller will then repair or replace the products and return the products in accordance with Seller's standard RMA procedure. Buyer agrees that all products or
- c. Seller does not warrant that products will be free from design defects or errors. Seller will have no responsibility under any warranties hereunder or for any damages to any products in the event that the products: (i) are repaired or altered by any person or entity other than Seller; (ii) are subject to extreme temperatures or extreme atmospheric conditions; (iii) are assembled, installed, configured, used, operated or maintained other than in accordance with the instructions and specifications that accompany the products; (iv) are modified in any way, including but not limited to, by incorporation into or integration with other products; (v) have been dropped, struck, abused, improperly handled or otherwise damaged by a person other than an employee or contractor of Seller; or (vi) are used for a different purpose than intended, including but not limited to, use in a configuration not recommended by such permitted transferee will be bound to all terms and conditions of these Terms.
- d. THIS WARRANTY IS IN LIEU OF ALL OTHER REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES AGAINST INFRINGEMENT, OF MERCHANTABILITY, OR OF FITNESS FOR A PARTICULAR PURPOSE. ANY AND ALL SUCH REPRESENTATIONS AND WARRANTIES ARE EXPRESSLY DISCLAIMED.

9 BUYERS FINANCIAL CONDITION: Buyer agrees to notify Seller in writing of any material changes to its financial condition. Seller reserves the right to cancel an order or require full or partial advance payment if: (a) the solvency of Buyer is in question; (b) Buyer files for bankruptcy; or (c) there is an appointment of a trustee or receiver for Buyer. Seller also reserves the right to cancel Buyer's credit at any time and for any reason.

10. PRICE AND PAYMENT:

- a.

All prices are ExWorks, INCOTERMS 2010, Seller's place of shipment. All prices, quotations and billings are in U.S. Dollars. Payment is due Net 30 days upon approved credit. Until credit is approved, full payment must be made upfront as a condition to Seller's acceptance of Buyer's purchase order. A service charge of 1.5% per month (annual percentage rate of 18%) will be charged on all past due accounts.

- b. Prices in a quotation or other communication from Seller are subject to change upon notice sent to Buyer at any time before shipment. Products will be invoiced at prices in effect as the date of shipment. Buyer shall promptly notify Seller in writing on any invoice error. Any and all invoice errors must be disputed within fifteen (15) days of the invoice date
 - c. Prices exclude any present or future federal, state, provincial, local, or other governmental taxes, duties, and tariffs applicable to the sale, transportation, importation, or use of products purchased, all of which taxes, duties, and tariffs shall be paid by Buyer. In lieu of Seller collecting sales and use taxes from Buyer, Buyer may provide Seller with a current, valid sales and use tax exemption certificate for all states in which it does business.
 - d. All remittances must be in a single payment in the full amount of the invoice (adjusted for any debit memos approved by Seller) and must be in accordance with the following requirements unless otherwise agreed by Seller in writing:
 - Wire or electronic fund transfer (referencing invoice number) and Buyer must be the originator of wire.
 - Buyer company check (i.e., a check drawn on Buyer's company account with Buyer's company name)
 - Third-party checks, bank checks, and foreign drafts will be accepted only if approved in advance in writing by Seller and must have accompanying documentation that references invoices being paid.
 - e. Buyer hereby grants to Seller and Seller reserves, a purchase money security interest in each product sold by Seller to Buyer in the amount of its purchase price. Any such security interest shall be satisfied by payment in full of the invoiced amount. Buyer agrees to execute any and all such documents, including financing statements, as may be necessary for Seller to protect such security interest.
11. NONWAIVER: The failure by either party to enforce at any time any provision of these Terms shall not constitute a waiver of such provision, or of the right of such party thereafter to enforce such provision.
 12. LIMITATION OF LIABILITY: IN NO EVENT SHALL SELLER BE LIABLE FOR LOSS OF PROFIT, OR FOR ANY OTHER SPECIAL, CONSEQUENTIAL, INCIDENTAL, EXEMPLARY, OR PUNITIVE DAMAGES, HOWEVER CAUSED, WHETHER BASED UPON CONTRACT, NEGLIGENCE, STRICT LIABILITY IN TORT, WARRANTY, INDEMNITY, OR ANY OTHER LEGAL THEORY. IN NO EVENT SHALL THE LIABILITY OF SELLER EXCEED THE AMOUNT PAID BY BUYER FOR THE SPECIFIC PRODUCT INVOLVED.
 13. LEGAL COMPLIANCE: Buyer shall be solely responsible for ensuring that the assembly, installation and use of the product(s) purchased by Buyer from Seller hereunder meet any and all state and local code requirements.
 14. EXPORT LAWS: Buyer agrees to comply with all applicable export laws, assurances, codes and license requirements, and controls of the United States and other applicable jurisdictions in connection with the use of the products.
 15. APPLICABLE LAW AND VENUE: These Terms shall be governed by the laws of the State of Washington, USA. Unless waived in writing by Seller, any dispute, claim or arbitration arising out of or related to these Terms shall be resolved exclusively in Seattle, Washington.
 16. ARBITRATION: Unless litigation is elected by Seller to permit the consolidation of claim resolutions with other parties, any claim or dispute arising out of or related to these Terms shall be decided by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association. The parties shall be entitled to reasonable discovery through document production and depositions. Unless otherwise agreed by Buyer, any arbitration hearing shall occur in Seattle, Washington. The arbitration shall be final and binding, and judgment may be entered upon it by any court with jurisdiction.
 17. ATTORNEYS' FEES: In the event of any litigation or legal proceedings arising out of or related to these Terms, the prevailing party shall be entitled to recover all litigation expenses, including attorneys' and experts' fees, that may be incurred at trial, on appeal, on review or in any bankruptcy proceedings.

Last edited 1/31/2020



Contract:

1GPA #19-02PV-09

12-22-3316 UESD Dos Rios ES Media Center Option 1 Rev 2 - VS price increase

Sold To:

Union Elementary School District
3834 S 91st Ave
Tolleson AZ 85353


Ship To:

Dos Rios Elementary School
2150 S 87th Ave
Tolleson AZ 85353

Sales:

RaeAnn Fox
623-570-0702
raeann@sbi.us

Subtotal:
\$5,834.16

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	SITONIT SEATING	VS VISIT, ARMLESS, SINGLE SEAT 35H X 22.5 X 29D				
		Front Feet Style	LS4	Locking Caster in Black (set of 2)		\$1,458.54
		Back Feet Style	LS4	Locking Caster in Black (set of 2)		
		Hook/Handle	~	No Hook/Handle		
		Tablet Arm	AX2	Tablet Arm Right Silver Pole		
		Moisture Barrier	~	No Moisture Barrier		
		CAL 133 Option	~	No CAL 133		
		Power Location	~	No Power		
		Finishes	?	--- UNSELECTED ---		
		Fabric Option	UMU	Multiple Upholstered		
		Armless Multiple Upholstered	(MB)	Back Multiple Upholstered		
		Multiple Upholstered for Back	FG8	Fabric/Vinyl Grade 8		
		Fabric Grade 8 Selection	?	CF Stinson: Fenestra Too!		
		User specified entry::Fabric		serrano		
		Grade 5 Selection:?	(MS)	Seat Multiple Upholstered		
		Armless, Multiple Upholstered	FG8	Fabric/Vinyl Grade 8		
		Multiple Upholstered for Seat	?	CF Stinson Moccasin 2.0		
		Fabric Grade 8 Selection		Stone		
		User specified entry::Fabric	~	No Ganging Bracket		
		Grade 5 Selection:?				
		Ganging Bracket				
					\$5,834.16	

A-01.1

Subtotal:
\$1,524.00

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	MIEN COMPANY	DVD-3018-66 Divide Whiteboard Partition (45"H x 30"W Surface, Marker Tray)			\$381.00	\$1,524.00



A-02.1

Subtotal:
\$856.80

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	FOMCORE	FK007-CART 2 Lily Cart - Fits 10 3"H Lily Pads or 30 1"H Lily Pads			\$214.20	\$856.80



C-03.1

Subtotal:
\$3,371.25

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
25	VS AMERICA	31400_6 PantoSwing-Lupo Cantilever chair 18 1/8"	M1 M059 C027 1 ~	Metal Finish Colors Arctic Dark Red Plastic Glides No Selection	\$134.85	\$3,371.25



C-05.1

Subtotal:
\$1,696.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
15	VS AMERICA	03825_6 Hokki Stool 18 1/8"	~ C027	No Selection Dark Red	\$113.10	\$1,696.50




C-07.1


Subtotal:
\$6,877.35


QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
17	VS AMERICA	31507 PantoMove-Lupo Five star stool 19 1/4"-27 1/8"H				
		M1_METAL_GROUP	M059	Arctic		\$404.55
		C1_PLASTIC_COLOR_SELECTIO	C078	Dolphin Grey		\$6,877.35
		N	64	Soft Casters, Height + 1 1/4		
		GLIDE/_CASTER_SELECTION	0	Basic Non-rocking		
		ROCKING_SELECTION				

SS-02.1

Subtotal:
\$2,960.09

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
3	FOMCORE	F005-18X(11-21)-Z 18"Round Ottoman 18"H Fully Zippered				
		Select Top Type	FAB	Fabric Top		\$353.43
		Fabric Seat Finish	GR7	Grade-7		\$1,060.29
		Select Grade-7 Finish	?	Momentum - silica leather		
		Select Color	?	Marigold		
		Fabric Side Finish	GR7	Grade-7		
		Select Grade-7 Finish	?	Momentum - silica leather		
		Select Carrara Color	?	Marigold		
		Embroidery Option	~	No Embroidery		
		Select Seat Height	18	Select Height 15-18		
		CAL 133 Option	~	No CAL 133 Fire Retardant		


3	FOMCORE	F005-18X(11-21)-Z 18"Round Ottoman 18"H Fully Zippered				
		Select Top Type	FAB	Fabric Top		\$271.40
		Fabric Seat Finish	GR2	Grade-2		\$814.20
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Fabric Side Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Embroidery Option	~	No Embroidery		
		Select Seat Height	18	Select Height 15-18		
		CAL 133 Option	~	No CAL 133 Fire Retardant		

4	FOMCORE	F005-18X(11-21)-Z					\$271.40	\$1,085.60
		18"Round Ottoman 18"H Fully Zippered						
		Select Top Type	FAB	Fabric Top				
		Fabric Seat Finish	GR2	Grade-2				
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0				
		Select Color	?	Stone				
		Fabric Side Finish	GR2	Grade-2				
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0				
		Select Color	?	Stone				
		Embroidery Option	~	No Embroidery				
		Select Seat Height	18	Select Height 15-18				
		CAL 133 Option	~	No CAL 133 Fire Retardant				

SS-03.1 Subtotal:
\$3,213.00




QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO		UNIT	EXT
4	FOMCORE	FK027-20X27X28.25-Z				\$803.25	\$3,213.00
		Rock'n Roller 20"L x 27"W x 28.25"H					
		Fabric Seat Finish	GR7	Grade-7			
		Select Grade-7 Finish	?	Momentum			
		Select Color	?	Whisp Ruby			
		Fabric Back Finish	GR7	Grade-7			
		Select Grade-7 Finish	?	Momentum			
		Select Color	?	Whisp Ruby			
		Embroidery Option	~	No Embroidery			
		CAL 133 Option	~	No CAL 133 Fire Retardant			

SS-04.1 Subtotal:
\$3,347.77

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO		UNIT	EXT
1	FOMCORE	F038-60X18-Z-SET				\$3,347.77	\$3,347.77
		Daisy Set (7 pcs.) 60"D x Center section 20" high and petals at 16" H fully zippered					
		Select Finish Type	MC	Multi Color			
		Fabric Center Finish	GR2	Grade-2			
		Select Grade-2 Finish	?	Stinson Core			
		Select Color	?	Candy Apply			
		Petal Fabric Side-1 Finish	GR8	Grade-8			
		Select Grade-8 Finish	?	Stinson - Fenestra Too!			
		Select Color	?	Serrano			
		Petals Fabric Seat-2 Finish	GR8	Grade-8			
		Select Grade-8 Finish	?	Stinson - Fenestra Too!			
		Select Color	?	Serrano			
		Embroidery Option	~	No Embroidery			
		CAL 133 Option	~	No CAL 133 Fire Retardant			

SS-05.1

Subtotal:
\$5,058.00

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
13	FOMCORE	FK007-18X3-Z 3"H Lily Pad 18"D X 3"H - Fully zippered				
		Fabric Seat Finish	GR7	Grade-7		\$149.94
		Select Grade-7 Finish	?	Momentum - Silica Leather		
		Select Color	?	Marigold		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		
13	FOMCORE	FK007-18X3-Z 3"H Lily Pad 18"D X 3"H - Fully zippered				
		Fabric Seat Finish	GR2	Grade-2		\$115.14
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		
14	FOMCORE	FK007-18X3-Z 3"H Lily Pad 18"D X 3"H - Fully zippered				
		Fabric Seat Finish	GR2	Grade-2		\$115.14
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		

SS-06.1

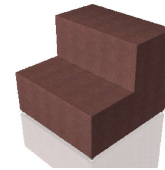
Subtotal:
\$26,936.46

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	FOMCORE	F020-67X31X35-G Curved Sofa - IN 67"L x 31"W x 35"H with Glides				
		Fabric Back Finish	GR12	Grade-12		\$4,489.41
		Select Grade-12 Finish	?	Momentum Almanac		
		Select Color	?	Carmine		
		Fabric Seat Finish	GR12	Grade-12		
		Select Grade-12 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone	No Embroidery	No CAL 133 Fire Retardant
		Embroidery Option	~			
		CAL 133 Option	~			

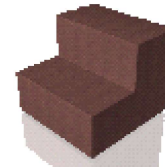
SS-09.1

Subtotal:
\$4,725.96

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
2	FOMCORE	F027-38X38X32-G Two Step 38"L x 38"W x 32"H (1st step height 16.5")			\$1,181.49	\$2,362.98
		Fabric Side Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Fabric Back Finish	GR2	Grade-5		
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Fabric Step-1 Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Fabric Step-2 Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Core		
		Select Color	?	Candy Apple		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



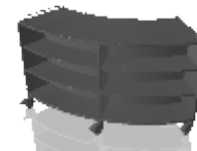
2	FOMCORE	F027-38X38X32-G Two Step 38"L x 38"W x 32"H (1st step height 16.5")			\$1,181.49	\$2,362.98
		Fabric Side Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone		
		Fabric Back Finish	GR2	Grade-2		
		Select Grade-5 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone		
		Fabric Step-1 Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone		
		Fabric Step-2 Finish	GR2	Grade-2		
		Select Grade-2 Finish	?	Stinson - Moccasin 2.0		
		Select Color	?	Stone		
		Embroidery Option	~	No Embroidery		
		CAL 133 Option	~	No CAL 133 Fire Retardant		



ST-03.1

Subtotal:
\$24,316.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
10	VS AMERICA	45306 Transfer Mobile Shelving Round Double Sided 36"x 20 7/8"			\$2,431.65	\$24,316.50
		M1_METAL_HANDLE	59	Arctic		
		M1_METAL_BACK	59	Arctic		
		L4_LAMINATE_SELECTION_	L035	Andes Grey		
		(BODY)	(MOB)	Mobile		
		CASTER_/FEET_SELECTION	(MAGNET)	Magnet (on outer side)		
		MAGNET_SELECTION	(SLH)	Sliding Handle		
		SLIDING_HANDLE_SELECTION	4	Adjustable Shelf 4, same as body		
		SHELVING_SELECTION				



T-06.1

Subtotal:
\$2,592.60

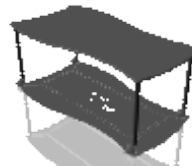
QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
2	VS AMERICA	01470_6 Special Puzzle Pre-form table, amoeba shaped table top 165x114cm *with White markerboard top, pure white edge *on 4x lockable casters			\$1,296.30	\$2,592.60
		Table Height	053	53cm size violet		
		Metal Color	059	Arctic		
		Top	999	Writable Top		
		Thickness	250	25mm		
		Top color Laminate	999	White Markerboard		
		Table Top Edge	001	2.5mm plastic		
		Laminate Color Table top Edge	999	Edge Color: Pure White		
		Glides/Casters	999	Mobile		



T-07A.1

Subtotal:
\$9,135.00

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
12	VS AMERICA	01445 Fusion Table Four leg 23 1/4", Height Adjustment size 3-7			\$761.25	\$9,135.00
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	443	White Writeable		
		EDGE_COLOR	999	Pure white		
		CASTER/_/_GLIDES	(MOB)	Mobile		



T-07B.1

Subtotal:
\$4,045.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	VS AMERICA	01445 Fusion Table Four leg 23 1/4", Height Adjustment size 3-7			\$674.25	\$4,045.50
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	(LINGNO)	LIGNOpal 19mm		
		L4_LAMINATE_SELECTION	L035	Andes Grey		
		CASTER/_/_GLIDES	(MOB)	Mobile		



T-08.1

Subtotal:
\$2,023.20

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	MIEN COMPANY	CHAM-ET26 Chameleon - End Table			\$337.20	\$2,023.20
		Laminate_Selection	MKB	White markerboard		
		Edgeband Selection	B	Black		



T-09.1

Subtotal:
\$8,028.36

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
4	VS AMERICA	02824 RondoLift, sitting/stand-at table, middle legged frame with base cross and gas lift height adjustment from 69-113cm * with white writable laminate; with 2.5mm plastic edge in 020 pure white			\$2,007.09	\$8,028.36
		Metal Color	059	Arctic		
		TOP	999	Top Special		
		Thickness	250	25mm		
		Top color laminate	999	White writable		
		table top edge	001	2.5mm plastic		
		Laminate color table top edge	999	020 pure white		
		Hardware	009	Hinged Tabletop		
		Lock	001	Unnified locking 18001		
		Glides/casters	060	Mobile		



T-10.1

Subtotal:
\$2,046.24

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
2	VS AMERICA	01807 Special Cross-R, Round Table, Four-legged circular tubular frame made from steel tube, set-back edge frame, screwed-on leg bracket *with white markerboard top, purewhite edge *on 4x lockable casters			\$1,023.12	\$2,046.24
		Table Height	064	64 cm size red		
		Metal Color	059	Arctic		
		Top	001	Chipboard Decor		
		Thickness	190	19mm		
		Top Color laminate	999	White writeable		
		Table Top Edge	001	2.5 mm plastic		
		Laminate color table top edge	020	Pure white		
		Glides/casters	001	Plastic Glides		

T-11.1

Subtotal:
\$2,740.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
6	VS AMERICA	01440 ThumbPrint Convex Stackable Desk Adjustable height 23"-32"			\$456.75	\$2,740.50
		M1_METAL_GROUP	M059	Arctic		
		LAMINATE_SELECTION	(LINGNO)	LIGNOpal 19mm		
		L4_LAMINATE_SELECTION	L035	Andes Grey		
		CASTER/_GLIDES	63040	2 Castors, 2-Component Glides		



T-12.1

Subtotal:
\$2,740.50

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT	
6	VS AMERICA	01441 ThumbPrint Concave Stackable Desk Adjustable height 23"-32" M1_METAL_GROUP LAMINATE_SELECTION L4_LAMINATE_SELECTION CASTER/_/_GLIDES	M059 (LINGNO) L035 63040	Arctic LIGNOpal 19mm Andes Grey 2 Castors, 2-Component Glides		\$456.75	\$2,740.50

Freight and Delivery

Subtotal:
\$11,123.88

QTY	MFG	PART INFORMATION	OPTIONS	SELECTION INFO	UNIT	EXT
1	MIEN COMPANY	FREIGHT Freight from MIEN Company			\$500.00	\$500.00

1	Saxton Bradley	INSTALL Project Management, Delivery and Installation of all quoted items during regular business hours. Includes assembly where applicable and removal of all packaging materials. Operational elevator must be available for delivery and installation above ground floor. Installation site must be clear of debris and other obstacles. Unload area and access to it need to be paved and as close to installation site as possible. Changes to the agreed upon delivery date due to construction or other factors may result in additional charges including storage fees and double handling fees.			\$10,623.88	\$10,623.88
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Sales Tax 8.80% \$11,897.04

GRAND TOTAL: \$147,090.66

Notes

General Qualifications

- For deliveries prior to September 1st SBI cannot guarantee delivery for any product when the purchase order is received after April 15th.
- This quote is conditional upon acceptance within 30 days from the quote date. Acceptance of this quote after 30 days will require a re-quote or approval by SBI.
- SBI reserves the right to make adjustments to this quote due to fluctuation in freight fuel surcharges.
- This quote is based on quantities shown; pricing is subject to change if quantities differ.
- Price quoted is prior to state sales tax if applicable.
- Prevailing wage rates have not been included for furniture orders (items not attached to the building).
- This quote does not include additional handling or storage of product at our warehouse. If the product needs to be handled and stored at the SBI warehouse by direction of the client, the client will be charged for the product handling and storage per square foot per week.
- Payment terms for orders are Net 30 days. A charge of 1.5% per month will be added to any invoice not paid within these terms.

Sales Terms and Conditions

1. APPLICABILITY:

- a. THESE SALES TERMS AND CONDITIONS ("TERMS") APPLY TO ALL SALES OF PRODUCTS BY SAXTON BRADLEY ("SELLER"), BUYER ACCEPTS THESE TERMS BY SIGNING A DOCUMENT SIGNIFYING ACCEPTANCE, BY SENDING A PURCHASE ORDER IN RESPONSE TO A QUOTATION THAT INCLUDES THESE TERMS, OR BY BUYER'S INSTRUCTIONS TO SELLER TO SHIP THE PRODUCTS AFTER RECEIPT OF THESE TERMS. IN THE ABSENCE OF BUYER'S SIGNATURE, BUYER SHALL BE BOUND BY THESE TERMS: (i) TEN (10) DAYS AFTER BUYER RECEIVES THESE TERMS UNLESS BUYER OBJECTS IN WRITING TO SELLER WITHIN THE 10-DAY PERIOD; (ii) WHEN BUYER ISSUES ANY INSTRUCTIONS TO SELLER AND SELLER MAKES A SUBSTANTIAL BEGINNING OF MANUFACTURING OR PROCESSING THE PRODUCTS OR COMMITMENTS FOR THEIR PROCUREMENT; OR (iii) WITH RESPECT TO ANY PRODUCTS FOR WHICH PAYMENT HAS BEEN MADE AND ACCEPTED OR WHICH BUYER HAS RECEIVED AND ACCEPTED.
- b. THESE TERMS TAKE PRECEDENCE OVER BUYER'S ADDITIONAL OR DIFFERENT TERMS AND CONDITIONS AND SELLER'S AGREEMENT TO SELL PRODUCTS TO BUYER, AND ANY ACCEPTANCE BY BUYER, ARE SPECIFICALLY LIMITED TO THESE TERMS. NO AGREEMENT OR UNDERSTANDING, ORAL OR WRITTEN, IN ANY WAY PURPORTING TO MODIFY THESE TERMS, WHETHER CONTAINED IN BUYER'S PURCHASE ORDER OR ELSEWHERE SHALL BE BINDING ON SELLER UNLESS HEREAFTER MADE IN WRITING AND SIGNED BY SELLER'S AUTHORIZED REPRESENTATIVE.
- c. These Terms may be modified by Seller at any time. Any such modifications shall be applicable to all orders placed by Buyer after Buyer received notice of modifications. Questions regarding these Terms should be directed to Seller's customer service department.

2. COMPLETE AGREEMENT: These Terms, including any attachments and other documents or terms incorporated by reference, shall constitute the entire agreement between the parties unless modified in writing by the parties. If products are being provided by Seller or use by Buyer on any specific project for which the products are being purchased, any other contract(s) between Buyer and Seller (and any written plans and specifications attached to any such contracts) for the project shall be deemed incorporated into these Terms to the extent applicable to Seller's performance obligations hereunder and to the extent not inconsistent with or contrary to these Terms.

3. EXCUSABLE DELAYS: Shipping and delivery dates on any purchase order, quote or other similar document are estimates only. Seller shall use commercially reasonable efforts to deliver all products ordered by Buyer as soon as reasonably practical and by the requested delivery date, but Seller shall have no liability to Buyer in the event the products are delivered following the requested delivery date. Buyer further acknowledges and agrees that timely shipment of the products is dependent upon Buyer promptly supplying all necessary documentation. In the event of interruption of any delivery due to causes beyond the reasonable control of Seller, including but not limited to, fire, labor disturbances, riots, accidents, or inability to obtain necessary materials or components, Seller shall have the right, in its sole discretion and upon oral or written notice to Buyer, to delay or terminate such delivery.

4. FREIGHT DAMAGED GOODS: Buyer shall inspect all products before signing the delivery receipt therefor. If the products are obviously damaged, Buyer shall refuse the specified damaged products. If concealed loss or damage is discovered, Buyer shall report such damage promptly to the carrier. Buyer shall hold any shipping cartons and the contents thereof for inspection in as close to the same condition as they were when the loss or damage was discovered by Buyer (or its consignee) and it will then be the responsibility of Buyer (or its consignee) to prove that the loss or damage was discovered by Buyer. If a damage report is not made to the carrier within seven (7) days after delivery, the burden of proof will shift to Buyer (or its consignee) and it will then be the responsibility of Buyer (or its consignee) to prove that the loss or damage to the products occurred during shipment. All shipments include a form which clearly states that the relevant buyer or consignee must refuse shipment if the products are damaged. All claims must be made with the carrier, and not Seller directly. After the seven (7) day period referenced above, the Buyer and/or its consignee accepts full responsibility for any loss or damage to the products during shipment.

5. DELIVERY, TITLE AND RISK OF LOSS: All shipments are made and delivered Ex Works, INCOTERMS 2010, carrier. Seller will ship via its preferred carrier. Seller reserves the right to make partial shipments unless specifically agrees that the products may ship from multiple locations. Delivery to locations above the first floor without sufficient elevator access will be subject to an additional delivery charge. If, in Seller's discretion, any products to be delivered under these Terms cannot be shipped to or received by Buyer when ready, Seller may ship the products to a storage facility, and double-handling fees may apply. If Seller places the products into storage, Buyer agrees that: (a) title and risk of loss immediately pass to Buyer, if they have not already passed, and delivery shall be deemed to have occurred; (b) any amounts payable to Seller upon delivery or shipment shall be due; and (c) all expenses and charges

6. SHORTAGES: Buyer must notify Seller's customer service department of any shortages in the products within seven (7) days following delivery of the products. All claims for shortages shall be waived and released if such notice is not provided within the foregoing time period. Upon Seller's verification of a shortage, Seller shall, within thirty (30) days' of its receipt of Buyer's notice, and at Seller's sole option and expense, either cure the shortage or issue a credit to Buyer.

7. DESIGN CHANGES: Seller reserves the right to: (a) discontinue any products; or (b) make changes in the design of any of the products, in which case (i.e., (a) and (b)), Seller will have no obligation to notify Buyer, or in the event of any change, to make the same change to products previously purchased by Buyer.

8. LIMITED WARRANTY:

- a. Seller warrants to Buyer that the products will be free from defects in materials and workmanship at the time of delivery. Seller's sole and exclusive liability and Buyer's sole and exclusive remedy for Breach of the foregoing warranty shall be, at the Seller's option, the repair or replacement of the products or the refund of the purchase price paid for by Buyer for the products, provided that, Buyer notifies Seller of the defects during the one (1) year period following the delivery of the products (the "Warranty Period").
- b. Warranty service is conditioned on Buyer obtaining a Return Materials Authorization ("RMA") from Seller. In particular, Buyer must complete the RMA, including a full written description of the alleged defect before returning the products to Seller to be eligible to receive any warranty service. In addition, Buyer agrees to follow the warranty service procedure instructions Seller provides to Buyer. Seller will investigate all claims. If Seller determines, in its reasonable discretion, that the warranty claim is proper, Seller will then repair or replace the products and return the products in accordance with Seller's standard RMA procedure. Buyer agrees that all products or
- c. Seller does not warrant that products will be free from design defects or errors. Seller will have no responsibility under any warranties hereunder or for any damages to any products in the event that the products: (i) are repaired or altered by any person or entity other than Seller; (ii) are subject to extreme temperatures or extreme atmospheric conditions; (iii) are assembled, installed, configured, used, operated or maintained other than in accordance with the instructions and specifications that accompany the products; (iv) are modified in any way, including but not limited to, by incorporation into or integration with other products; (v) have been dropped, struck, abused, improperly handled or otherwise damaged by a person other than an employee or contractor of Seller; or (vi) are used for a different purpose than intended, including but not limited to, use in a configuration not recommended by such permitted transferee will be bound to all terms and conditions of these Terms.
- d. THIS WARRANTY IS IN LIEU OF ALL OTHER REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES AGAINST INFRINGEMENT, OF MERCHANTABILITY, OR OF FITNESS FOR A PARTICULAR PURPOSE. ANY AND ALL SUCH REPRESENTATIONS AND WARRANTIES ARE EXPRESSLY DISCLAIMED.

9 BUYER'S FINANCIAL CONDITION: Buyer agrees to notify Seller in writing of any material changes to its financial condition. Seller reserves the right to cancel an order or require full or partial advance payment if: (a) the solvency of Buyer is in question; (b) Buyer files for bankruptcy; or (c) there is an appointment of a trustee or receiver for Buyer. Seller also reserves the right to cancel Buyer's credit at any time and for any reason.

10. PRICE AND PAYMENT:

- a.

All prices are ExWorks, INCOTERMS 2010, Seller's place of shipment. All prices, quotations and billings are in U.S. Dollars. Payment is due Net 30 days upon approved credit. Until credit is approved, full payment must be made upfront as a condition to Seller's acceptance of Buyer's purchase order. A service charge of 1.5% per month (annual percentage rate of 18%) will be charged on all past due accounts.

- b. Prices in a quotation or other communication from Seller are subject to change upon notice sent to Buyer at any time before shipment. Products will be invoiced at prices in effect as the date of shipment. Buyer shall promptly notify Seller in writing on any invoice error. Any and all invoice errors must be disputed within fifteen (15) days of the invoice date
 - c. Prices exclude any present or future federal, state, provincial, local, or other governmental taxes, duties, and tariffs applicable to the sale, transportation, importation, or use of products purchased, all of which taxes, duties, and tariffs shall be paid by Buyer. In lieu of Seller collecting sales and use taxes from Buyer, Buyer may provide Seller with a current, valid sales and use tax exemption certificate for all states in which it does business.
 - d. All remittances must be in a single payment in the full amount of the invoice (adjusted for any debit memos approved by Seller) and must be in accordance with the following requirements unless otherwise agreed by Seller in writing:
 - Wire or electronic fund transfer (referencing invoice number) and Buyer must be the originator of wire.
 - Buyer company check (i.e., a check drawn on Buyer's company account with Buyer's company name)
 - Third-party checks, bank checks, and foreign drafts will be accepted only if approved in advance in writing by Seller and must have accompanying documentation that references invoices being paid.
 - e. Buyer hereby grants to Seller and Seller reserves, a purchase money security interest in each product sold by Seller to Buyer in the amount of its purchase price. Any such security interest shall be satisfied by payment in full of the invoiced amount. Buyer agrees to execute any and all such documents, including financing statements, as may be necessary for Seller to protect such security interest.
11. NONWAIVER: The failure by either party to enforce at any time any provision of these Terms shall not constitute a waiver of such provision, or of the right of such party thereafter to enforce such provision.
 12. LIMITATION OF LIABILITY: IN NO EVENT SHALL SELLER BE LIABLE FOR LOSS OF PROFIT, OR FOR ANY OTHER SPECIAL, CONSEQUENTIAL, INCIDENTAL, EXEMPLARY, OR PUNITIVE DAMAGES, HOWEVER CAUSED, WHETHER BASED UPON CONTRACT, NEGLIGENCE, STRICT LIABILITY IN TORT, WARRANTY, INDEMNITY, OR ANY OTHER LEGAL THEORY. IN NO EVENT SHALL THE LIABILITY OF SELLER EXCEED THE AMOUNT PAID BY BUYER FOR THE SPECIFIC PRODUCT INVOLVED.
 13. LEGAL COMPLIANCE: Buyer shall be solely responsible for ensuring that the assembly, installation and use of the product(s) purchased by Buyer from Seller hereunder meet any and all state and local code requirements.
 14. EXPORT LAWS: Buyer agrees to comply with all applicable export laws, assurances, codes and license requirements, and controls of the United States and other applicable jurisdictions in connection with the use of the products.
 15. APPLICABLE LAW AND VENUE: These Terms shall be governed by the laws of the State of Washington, USA. Unless waived in writing by Seller, any dispute, claim or arbitration arising out of or related to these Terms shall be resolved exclusively in Seattle, Washington.
 16. ARBITRATION: Unless litigation is elected by Seller to permit the consolidation of claim resolutions with other parties, any claim or dispute arising out of or related to these Terms shall be decided by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association. The parties shall be entitled to reasonable discovery through document production and depositions. Unless otherwise agreed by Buyer, any arbitration hearing shall occur in Seattle, Washington. The arbitration shall be final and binding, and judgment may be entered upon it by any court with jurisdiction.
 17. ATTORNEYS' FEES: In the event of any litigation or legal proceedings arising out of or related to these Terms, the prevailing party shall be entitled to recover all litigation expenses, including attorneys' and experts' fees, that may be incurred at trial, on appeal, on review or in any bankruptcy proceedings.

Last edited 1/31/2020

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 2B
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Title:	Acceptance of the 2021-2022 Annual Audit
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Category:	<input checked="" type="checkbox"/> Action Item	<input type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Tonia Immel, Executive Director of Business Services
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EXECUTIVE SUMMARY:

Attached for your acceptance is the 2021-2022 Annual Comprehensive Financial Report, Single Audit Report and Uniform System of Financial Records Compliance Questionnaire as presented.

RECOMMENDATION:

It is the recommendation that the Governing Board approve the 2021-2022 Annual Audit by roll call vote.

Additional Information Attached: Audit Communication Letter, Annual Comprehensive Financial Report FY 2022, Single Audit Report FY 2022 and Uniform System of Financial Records Compliance Questionnaire

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	B	A
		O	E	A	N	A	S	B
		T	C	Y	A	Y	T	S
		I	O	E	Y	A	I	N
		O	N	D	E	Y	N	T
	DOUCET							
	BRICENO							

Administrative Designee: _____

December 16, 2022

To the Governing Board
Union Elementary School District No. 62

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Elementary School District No. 62 (District) for the year ended June 30, 2022. 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 Union Elementary School District No. 62 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.

As described in Note 1 of the financial statements, the District implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. GASB Statement No. 87 increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. The District's analysis of contracts and agreements 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.
- The assumptions used in the actuarial valuations of the pension are based on historical trends and industry standards.
- The lease receivable agreement did not have an explicit interest rate, therefore management estimated the receivable using the applicable federal rate as the discount rate.

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.

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. During the course of the audit we did not identify any misstatements which require communication.

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 Union Elementary School District No. 62 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.
Scottsdale, 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?**

May 5, 2022

Governing Board and Management
Union Elementary School District No. 62
3834 S. 91st Ave.
Tolleson, AZ 85353-9394

We are pleased to confirm our understanding of the services we are to provide for Union Elementary School District No. 62 (District) for the year ended June 30, 2022. 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, and the disclosures, which collectively comprise the basic financial statements of Union Elementary School District No. 62 as of and for the year ended June 30, 2022. We have also been engaged to report on supplementary information that accompanies the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 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, we will provide an opinion on it in relation to the basic 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 opinion 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 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. We will also report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole.

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. In this context, it is reasonable for us to assume that users –

1. have a reasonable knowledge of business and economic activities and accounting principles, 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 economic decisions on the basis of the information in the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and 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 your accounting records 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, 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 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 opinion. 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

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.

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.

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.

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 in our report on internal control issued pursuant to *Government Auditing Standards*. 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 and *Government Auditing Standards*.

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 a written report upon completion of our audit of Union Elementary School District No. 62's financial statements. Our report will be addressed to the Governing Board of the District. Circumstances may arise in which our report may differ from its 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 opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We will issue written reports 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 entity'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 entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states 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 their issuance you will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and acknowledge that 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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is also responsible for making all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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) additional information that we may request for the purpose of the audit; (3) other information as needed to perform an audit under *Government Auditing Standards*; (4) and 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 other responsibilities required by generally accepted auditing standards.

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 taken as a whole.

Management is responsible for the financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, including the preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance.

Management is responsible 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.

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 required to disclose in the financial statements the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. You agree that you will not date the subsequent event note earlier than the date of your management representation letter.

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) 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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 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 and Timing 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

Our audit will include obtaining an understanding of the entity 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 entity or to acts by management or employees acting on behalf of the entity. 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.

We expect to begin our audit in May 2022 and conclude audit procedures and date our report in December 2022.

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

Jill Shaw 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 consultation, 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 within the established deadlines, resulting in an increase in fees over our original fee estimate. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Additional fees incurred will be billed at the following hourly rates: Partner - \$292; Manager - \$213; Senior - \$168; Staff - \$118.

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 2021 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.
Scottsdale, Arizona

cc: Kristine Morris, Superintendent
Amanda K. McKeever, Executive Director of Business Services

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:

Amanda K. McKeever, Ruth Holmes
Name: _____

This letter correctly sets forth the understanding of Union Elementary School District No. 62.

Amanda K. McKeever
Printed Name: _____

Executive Director of Business Services
Title: _____

Signature: *Amanda K. McKeever*

05/06/2022
Date: _____

Report on the Firm's System of Quality Control

August 31, 2021

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, 2021. 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. 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.

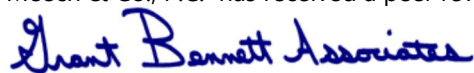
Required Selections and Considerations

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, 2021, 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*.



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Elementary Schools

Dos Rios
Hurley Ranch
Union

Administration

Kristine Morris, M.A. Ed
Superintendent

Melanie Block, M.A. Ed
Director Academic
Services

Carrie Brandon, NBCT
Director of Student
Services

Ana M. Avalos
Director of Human
Resources

Amanda K. McKeever
Executive Director of
Business Services

Governing Board

Nubia Briceno
President

Delson Sunn
Board Member

Susan Doucet
Board Member

Heinfeld, Meech & Co., P.C.
1365 N. Scottsdale Road, Suite 300
Scottsdale, AZ 85257

This representation letter is provided in connection with your audit of the financial statements of Union Elementary School District No. 62, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, 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. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and 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. The effects of all known actual or possible litigation, claims, and assessments have been evaluated, and if necessary, have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. 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.
11. 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.

12. 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.
13. 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.
14. 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.
15. 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.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. 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

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. If applicable, we have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified and communicated to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
23. If applicable, we have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. 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.

25. 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.
26. We have appropriately disclosed all information for conduit debt obligations in accordance with U.S. GAAP.
27. We have identified and disclosed to you all instances of identified fraud and suspected fraud that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
28. We have identified and disclosed to you all instances of identified noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
29. We have identified and disclosed to you all instances of identified abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. 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.
31. 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.
32. In addition to your audit, you assisted with preparation of the financial statements, notes to the financial statements, the schedule of expenditures of federal awards, 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.
33. We have reviewed, approved, and accepted responsibility for the financial statements, notes to the financial statements, the schedule of expenditures of federal awards, and the data collection form on which you have assisted with the preparation.
34. 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.

35. 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.
36. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
37. 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.
38. The financial statements include all fiduciary activities required by U.S. GAAP.
39. The financial statements properly classify all funds and activities in accordance with U.S. GAAP.
40. All funds that meet the quantitative criteria 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.
41. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
42. Investments are properly valued.
43. If applicable, provisions for uncollectible receivables have been properly identified and recorded.
44. 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.
45. 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.
46. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
47. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
48. Special and extraordinary items, if any, are appropriately classified and reported.
49. Deposits and investment securities are properly classified as to risk and are properly disclosed.
50. Capital assets are properly capitalized, reported, and, if applicable, depreciated or amortized.

51. We have identified and disclosed to you all contracts, agreements, and transactions that result in leases for financial reporting purposes. Leases have been properly recorded and disclosed in the notes to the financial statements.
52. 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.
53. 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.
54. 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. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
55. 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.
56. With respect to the supplementary information presented, such as the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards.
 - 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.

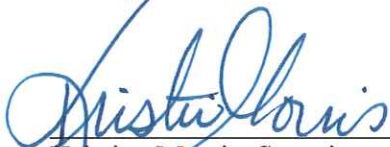
57. With respect to federal award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 schedule of expenditures of federal awards 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 and maintaining, and have established 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, if any.
- 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 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.

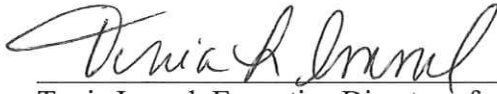
We understand that at the conclusion of the audit Heinfeld, Meech & Co, P.C. will submit to the Governing Board a communication to those charged with governance that will include a copy of this representation letter and a copy of the engagement letter.



Kristine Morris, Superintendent
Union Elementary School District No. 62



Date



Tonia Immel, Executive Director of
Business Services
Union Elementary School District No. 62



Date

UNION ELEMENTARY SCHOOL DISTRICT NO. 62

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2022



UNION ELEMENTARY SCHOOL DISTRICT NO. 62

TOLLESON, ARIZONA

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Issued by:
Business and Finance Department

UNION ELEMENTARY SCHOOL DISTRICT NO. 62

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INTRODUCTORY SECTION

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Inspiring Hope and Empowering All Students to Courageously Pursue their Goals and Dreams!

Elementary Schools

Dos Rios
Hurley Ranch
Union

Administration

Kristine Morris, M.A. Ed
Superintendent

Melanie Block, M.A. Ed
Director Academic
Services

Carrie Brandon, NBCT
Director of Student
Services

Ana M. Avalos
Director of Human
Resources

Tonia Immel
Executive Director of
Business Services

Governing Board

Nubia Briceno
President

Delson Sunn
Board Member

Susan Doucet
Board Member

December 16, 2022

Citizens and Governing Board
Union Elementary School District No. 62
3834 South 91st Avenue
Tolleson, Arizona 85353-9394

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 Union Elementary School District No. 62 (District) for the fiscal year ended June 30, 2022.

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

The District's financial statements have been audited by Heinfeld, Meech & Co., P.C., a certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated Single Audit as required by the provisions of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* 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 Reporting Package.

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 58 public school districts located in Maricopa County, Arizona. It provides a program of public education from pre-kindergarten through grade 8 with a fiscal year 2021-22 average daily membership of 1,618. Enrollment is projected to remain stable for the next school year. The current buildings located within the District are fairly new with the oldest school being 25 years old.

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 three 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, and food services.

The annual expenditure budget serves as the foundation for the District's financial planning and control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual expenditure budget approved by the District's Governing Board.

The expenditure budget is prepared by fund for all Governmental Funds, and includes function and object code detail for the General Fund and some Special Revenue and Capital Projects Funds. The legal level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. Funds that are not required to legally adopt a budget may have over expenditures of budgeted funds. The budget for these funds is simply an estimate and does not prevent the District from exceeding the budget as long as the necessary revenue is earned. The District is not required to prepare an annual budget of revenue; therefore, a deficit budgeted fund balance may be presented. However, this does not affect the District's ability to expend monies.

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 District is located in the southwestern portion of the metropolitan Phoenix area and is included in the City of Phoenix's strategic planning. Historically agriculture has played a major role in the District's economy. Over the last ten years commerce, light manufacturing, warehousing, and residential development began to dominate the local economy. The District did see a significant average of student growth from 2002 until 2015. Student growth was projected to remain flat until 2020, at which time additional subdivisions were scheduled to begin. The new developments have started to become occupied, and projections show that District enrollment is expect to grow rapidly, increasing by an average of six percent per year between 2022/2023 and 2025/2026. Growth will continue thereafter, but at the slower rate of about two percent per year.

Long-term Financial Planning. The District currently has reserves that have been able to sustain the District without making personnel decreases or affecting school programs. The District is constantly reviewing their curriculum and continues to add educational programs that are affordable and sustaining. The District maintains a three year project budget for long term planning.

Long term financial planning is incorporated into the District's strategic planning. The District continues to review its goals and philosophies. An example would be the commitment to service all students who were previously outsourced for special programs. These types of cost cutting measures have assisted in building reserves. The District believes that due to affordable housing and the addition of student programs new families will continue to be attracted into the area.

AWARDS AND ACKNOWLEDGMENTS

Awards. The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the 11th consecutive year that the District has received this prestigious award. The District also submitted the annual comprehensive financial report for the fiscal year ended June 30, 2021 to the Government Finance Officers Association (GFOA) for consideration of the Certificate of Achievement for Excellence in Financial Reporting award. As of the date of this letter, the District has not received notification from GFOA of an award; however, the District believes the prior year report meets the program's requirements and the award will soon be made. In order to be awarded this certificate, the District published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied accounting principles generally accepted in the United States of America and applicable legal requirements.

These certificates are valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 2022, certificates.

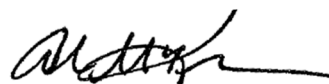
Acknowledgments. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire staff of the business and finance department. Each member of the department has our sincere appreciation for the contributions made in the preparation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

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

Respectfully submitted,



Ms. Kristine Morris
Superintendent



Amanda K. McKeever
Executive Director – Business Services



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Union Elementary School District No. 62

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.

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



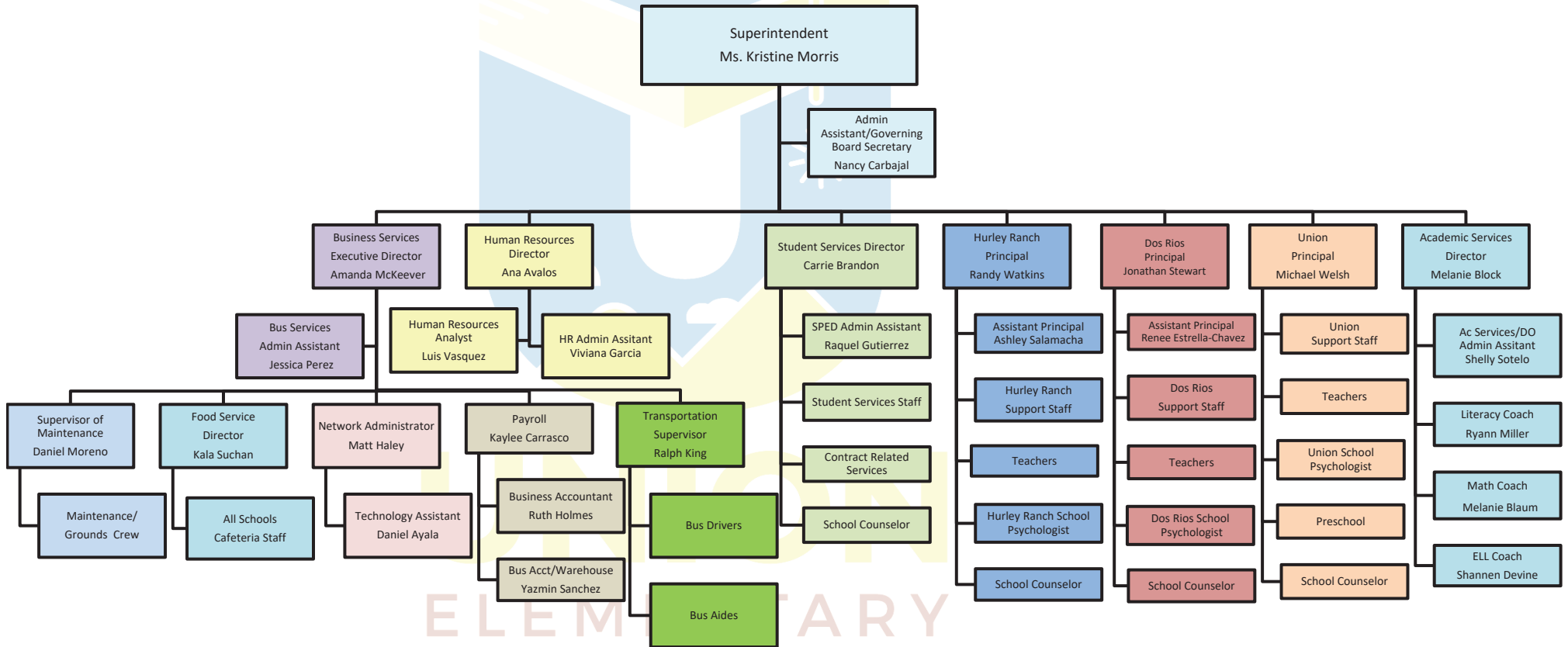
A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Union Elementary School District Governing Board
President: Mrs. Nubia Briceño
Members: Mr. Delson Sunn, Mrs. Susan Doucet
2021-22



ELEMNTARY
 SCHOOL DISTRICT NO. 62

**List of Principal Officials
Fiscal Year 2021-2022**

Governing Board

Nubia Briceno, President
Delson Sunn, Member
Susan Doucet, Member

District Administration

Ms. Kristine Morris, Superintendent
Ana Avalos, Human Resources Director
Amanda McKeever, Executive Director of Business Services
Melanie Block, Director of Academic Services
Carrie Brandon, Director of Student Support Services
Kala Suchan, Director of Food Service
Matt Haley, Network Administrator
Daniel Moreno, Maintenance Supervisor
Ralph King, Transportation Supervisor

Dos Rios Administration

Jonathan Stewart, Principal
Renee Estrella-Chavez, Assistant Principal

Hurley Ranch Administration

Dr. Randy Watkins, Principal
Ashley Salamacha, Assistant Principal

Union Elementary Administration

Michael Welsh, Principal

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FINANCIAL SECTION

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Independent Auditor's Report

Governing Board
Union Elementary School District No. 62

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 Union Elementary School District No. 62 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Elementary School District No. 62, as of June 30, 2022, 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 Union Elementary School District No. 62 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1, the District implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022, which represents a change in accounting principle. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022, on our consideration of Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
December 16, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
(Required Supplementary Information)

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**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

As management of the Union Elementary School District No. 62 (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. The management's discussion and analysis is presented as required supplementary information to supplement the basic financial statements. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

FINANCIAL HIGHLIGHTS

- The District's total net position of governmental activities increased \$291,614 which represents an two percent increase from the prior fiscal year as a result of an increase in operating grants and unrestricted state aid due to an increase in student count.
- General revenues accounted for \$14.1 million in revenue, or 71 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for \$5.7 million or 29 percent of total current fiscal year revenues.
- The District had approximately \$19.5 million in expenses related to governmental activities, an increase of seven percent from the prior fiscal year due to spending of COVID-19 related grant monies.
- Among major funds, the General Fund had \$10.6 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and \$11.8 million in expenditures.
- The General Fund's fund balance decreased from \$5.5 million at the prior fiscal year end, to \$4.8 million at the end of the current fiscal year as a result of an increase in instructional and administrative expenditures.

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.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

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, Classroom Site, Other Federal Projects, Debt Service, School Plant and Bond Building Funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements and schedules.

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 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 \$17.0 million at the current fiscal year end.

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2022 and June 30, 2021.

	As of June 30, 2022	As of June 30, 2021
Current and other assets	\$ 18,997,096	\$ 13,080,313
Capital assets, net	<u>22,756,396</u>	<u>23,196,165</u>
Total assets	<u>41,753,492</u>	<u>36,276,478</u>
Deferred outflows	<u>2,591,940</u>	<u>2,610,444</u>
Current and other liabilities	1,436,653	958,168
Long-term liabilities	<u>21,628,931</u>	<u>21,156,831</u>
Total liabilities	<u>23,065,584</u>	<u>22,114,999</u>
Deferred inflows	<u>4,252,189</u>	<u>35,878</u>
Net position:		
Net investment in capital assets	16,018,512	16,531,998
Restricted	5,805,456	4,415,920
Unrestricted	<u>(4,796,309)</u>	<u>(4,211,873)</u>
Total net position	<u>\$ 17,027,659</u>	<u>\$ 16,736,045</u>

At the end of the current fiscal year, the District reported deficit unrestricted net position as a result of the District's proportionate share of the state's pension plan's unfunded 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 results 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 \$765,000 of bonds.
- The issuance of \$4.4 million of School Improvement Bonds.
- The addition of \$756,963 in capital assets primarily due to land improvements and purchases of vehicles furniture and equipment.
- A net decrease in the pension liability of \$3.3 million.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

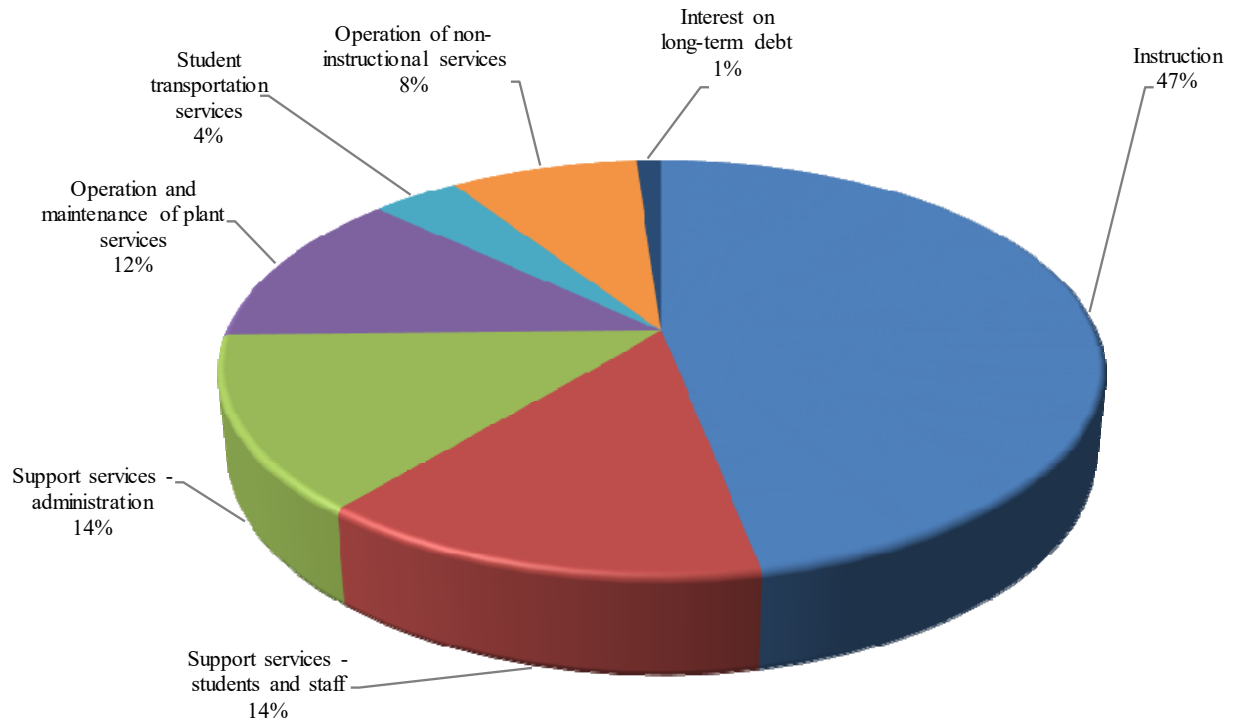
Changes in net position. The District's total revenues for the current fiscal year were \$19.8 million. The total cost of all programs and services was \$19.5 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2022 and June 30, 2021.

	Fiscal Year Ended June 30, 2022	Fiscal Year Ended June 30, 2021
Revenues:		
Program revenues:		
Charges for services	\$ 76,666	\$ 12,088
Operating grants and contributions	5,372,744	4,073,434
Capital grants and contributions	221,740	105,208
General revenues:		
Property taxes	3,073,792	3,144,002
Investment income	83,619	81,858
Unrestricted county aid	844,915	848,317
Unrestricted state aid	10,078,017	9,078,774
Total revenues	<u>19,751,493</u>	<u>17,343,681</u>
Expenses:		
Instruction	9,138,239	8,657,995
Support services - students and staff	2,755,774	2,568,387
Support services - administration	2,636,636	2,251,993
Operation and maintenance of plant services	2,383,418	2,472,405
Student transportation services	743,808	708,155
Operation of non-instructional services	1,590,276	1,290,874
Interest on long-term debt	211,728	234,428
Total expenses	<u>19,459,879</u>	<u>18,184,237</u>
Changes in net position	291,614	(840,556)
Net position, beginning	<u>16,736,045</u>	<u>17,576,601</u>
Net position, ending	<u>\$ 17,027,659</u>	<u>\$ 16,736,045</u>

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Expenses - Fiscal Year 2022



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

- An increase of \$999,243 in unrestricted state aid due to an increase in student count and per pupil funding.
- An increase in operating grants and contributions of \$1.3 million due to an increase in COVID-19 grant funding.

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.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Year Ended June 30, 2022		Year Ended June 30, 2021	
	Total	Net (Expense)/	Total	Net (Expense)/
	Expenses	Revenue	Expenses	Revenue
Instruction	\$ 9,138,239	\$ (6,187,819)	\$ 8,657,995	\$ (6,617,506)
Support services - students and staff	2,755,774	(2,061,488)	2,568,387	(1,861,434)
Support services - administration	2,636,636	(2,619,316)	2,251,993	(2,206,393)
Operation and maintenance of plant services	2,383,418	(2,376,679)	2,472,405	(2,356,837)
Student transportation services	743,808	(739,565)	708,155	(691,516)
Operation of non-instructional services	1,590,276	407,866	1,290,874	(25,393)
Interest on long-term debt	211,728	(211,728)	234,428	(234,428)
Total	\$ 19,459,879	\$ (13,788,729)	\$ 18,184,237	\$ (13,993,507)

- The cost of all governmental activities this year was \$19.5 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$5.7 million.
- Net cost of governmental activities of \$13.8 million was financed by general revenues, which are made up of primarily property taxes of \$3.1 million and state and county aid of \$10.9 million. Investment earnings accounted for \$83,619 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.

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 \$15.5 million, an increase of \$4.4 million due to the issuance of \$4.4 million in general obligation bonds.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The General Fund comprises 31 percent of the total fund balance. Approximately \$4.6 million, or 97 percent of the General Fund's fund balance is unassigned.

The General Fund is the principal operating fund of the District. The fund balance decreased \$715,279 as of fiscal year end. General Fund revenues decreased \$754,957 due to state aid being allocated to the Unrestricted Capital Outlay Fund in the current fiscal year. General Fund expenditures increased by \$1.0 million primarily due to increases in salaries and benefits.

The fund balance in the Classroom Site Fund increased \$672,712 due to an increase of \$462,062 in state funding.

The fund balance of the Other Federal Projects Fund decreased by \$78,685 due to a delay in receiving reimbursement for grant expenditures.

The Debt Service Fund's fund balance decreased \$101,358 to \$(47,490) at year end due to the property tax levy being insufficient to cover debt service expenditures. The fiscal year 2023 levy will be adjusted to cover the deficit.

The fund balance in the Bond Building Fund increased \$3.7 million due to the issuance of \$4.4 million in general obligation bonds.

BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the General Fund annual expenditure budget. The difference between the original budget and the final amended budget was a \$441,834 increase, or 3.6 percent, due to an increase in student count.

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 significant expenditure variances are summarized as follows.

- The favorable variance of \$853,855 in instruction was a result of planned budget balance carryforward.
- The favorable variance of \$500,018 in support services – students and staff is the result of vacancy savings and the availability of federal funds to supplement additional materials and staff for accelerated learning.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At year end, the District had invested \$35.6 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 \$724,768 from the prior fiscal year due to land improvements and purchases of vehicles furniture and equipment. Total depreciation expense for the current fiscal year was \$1.2 million.

The following schedule presents a summary of capital asset balances for the fiscal years ended June 30, 2022 and June 30, 2021.

	As of June 30, 2022	As of June 30, 2021
Capital assets - non-depreciable	\$ 1,917,492	\$ 1,917,492
Capital assets - depreciable, net	20,838,904	21,278,673
Total	\$ 22,756,396	\$ 23,196,165

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

Debt Administration. At year end, the District had \$11.5 million in long-term debt outstanding, \$800,000 due within one year.

The District's general obligation bonds are subject to two debt limits: the Constitutional or total debt limit (up to 15 percent of the total net full cash assessed valuation) and the statutory debt limit on Class B bonds (the greater of 10 percent of the net full cash assessed valuation or \$1,500 per student). The current total debt limitation for the District is \$21.2 million and the Class B debt limitation is \$14.1 million, which are more than the District's outstanding general obligation and Class B debt, respectively.

Additional information on the District's long-term debt can be found in Notes 9 and 10.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered by the District's administration during the process of developing the fiscal year 2022-23 budget. Among them:

- District student population (estimated 1,739).
- Budget balance carry forward (estimated \$2.3 million).

As there are a couple more years left of federal grants related to COVID, particularly ESSER III funding, the District expects to maximize the efficiency of any grants received. ESSER funds are expected to continue to be used to fund teacher positions and other critical expenditures. New home development in the District continues, and the District expects to continue to see more families join its schools as more homes become occupied. The District is working diligently to plan for the welcomed additions to the District.

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

Budgeted expenditures in the General Fund increased by \$2.2 million, or 17% percent to \$15.0 million in fiscal year 2022-23 due to an increase in student count. State aid and property taxes are expected to be the primary funding sources. No new programs were added to the 2022-23 budget.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, 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 and Finance Department, Union Elementary School District No. 62, 3834 South 91st Avenue, Tolleson, Arizona 85353-9394.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
<u>ASSETS</u>	
Current assets:	
Cash and investments	\$ 17,249,463
Deposits	29,172
Property taxes receivable	30,619
Due from governmental entities	468,703
Prepaid items	145,536
Leases receivable	1,073,603
Total current assets	18,997,096
Noncurrent assets:	
Capital assets not being depreciated	1,917,492
Capital assets, net of accumulated depreciation	20,838,904
Total noncurrent assets	22,756,396
Total assets	41,753,492
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension plan items	2,591,940
 <u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	704,059
Accrued payroll and employee benefits	457,055
Compensated absences payable	109,659
Accrued interest payable	113,125
Unearned revenues	162,414
Bonds payable	800,000
Total current liabilities	2,346,312
Noncurrent liabilities:	
Non-current portion of long-term obligations	20,719,272
Total noncurrent liabilities	20,719,272
Total liabilities	23,065,584
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension plan items	3,201,429
Leases	1,050,760
Total deferred inflows of resources	4,252,189
 <u>NET POSITION</u>	
Net investment in capital assets	16,018,512
Restricted for:	
Instruction	3,073,724
Food service	665,867
Non-instructional purposes	59,576
Capital outlay	2,006,289
Unrestricted	(4,796,309)
Total net position	\$ 17,027,659

The notes to the basic financial statements are an integral part of this statement.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 9,138,239	\$ 74,890	\$ 2,659,665	\$ 215,865	\$ (6,187,819)
Support services - students and staff	2,755,774		694,286		(2,061,488)
Support services - administration	2,636,636		17,320		(2,619,316)
Operation and maintenance of plant services	2,383,418		864	5,875	(2,376,679)
Student transportation services	743,808		4,243		(739,565)
Operation of non-instructional services	1,590,276	1,776	1,996,366		407,866
Interest on long-term debt	211,728				(211,728)
Total governmental activities	<u>\$ 19,459,879</u>	<u>\$ 76,666</u>	<u>\$ 5,372,744</u>	<u>\$ 221,740</u>	<u>(13,788,729)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes	2,070,397
Property taxes, levied for debt service	908,659
Property taxes, levied for capital outlay	94,736
Investment income	83,619
Unrestricted county aid	844,915
Unrestricted state aid	10,078,017
Total general revenues	<u>14,080,343</u>

Changes in net position

291,614

Net position, beginning of year

16,736,045

Net position, end of year

\$ 17,027,659

The notes to the basic financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General	Classroom Site	Other Federal Projects
<u>ASSETS</u>			
Cash and investments	\$ 4,893,717	\$ 3,080,823	\$ 172,010
Deposits			
Property taxes receivable	21,502		
Due from governmental entities	14,583		188,326
Due from other funds	126,645		
Prepaid items	145,536		
Leases receivable			
Total assets	\$ 5,201,983	\$ 3,080,823	\$ 360,336
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 253,938	\$ 51,700	\$ 149,356
Due to other funds			
Accrued payroll and employee benefits	151,417	229,594	48,566
Unearned revenues			162,414
Bonds payable			
Bond interest payable			
Total liabilities	405,355	281,294	360,336
Deferred inflows of resources:			
Unavailable revenues - property taxes	8,581		
Unavailable revenues - intergovernmental			78,685
Leases			
Total deferred inflows of resources	8,581		78,685
Fund balances (deficits):			
Nonspendable	145,536		
Restricted	18,632	2,799,529	
Unassigned	4,623,879		(78,685)
Total fund balances	4,788,047	2,799,529	(78,685)
Total liabilities, deferred inflows of resources and fund balances	\$ 5,201,983	\$ 3,080,823	\$ 360,336

The notes to the basic financial statements are an integral part of this statement.

<u>Debt Service</u>	<u>School Plant</u>	<u>Bond Building</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 859,636	\$ 76,993	\$ 5,263,376	\$ 2,902,908	\$ 17,249,463
			29,172	29,172
9,117			265,794	30,619
				468,703
				126,645
				145,536
	1,073,603			1,073,603
<u>\$ 868,753</u>	<u>\$ 1,150,596</u>	<u>\$ 5,263,376</u>	<u>\$ 3,197,874</u>	<u>\$ 19,123,741</u>
\$	\$	\$ 92,773	\$ 156,292	\$ 704,059
			126,645	126,645
			27,478	457,055
800,000				162,414
113,125				800,000
<u>913,125</u>		<u>92,773</u>	<u>310,415</u>	<u>113,125</u>
				2,363,298
3,118				11,699
			128,758	207,443
	1,050,760			1,050,760
<u>3,118</u>	<u>1,050,760</u>		<u>128,758</u>	<u>1,269,902</u>
				145,536
	99,836	5,170,603	2,887,459	10,976,059
(47,490)			(128,758)	4,368,946
<u>(47,490)</u>	<u>99,836</u>	<u>5,170,603</u>	<u>2,758,701</u>	<u>15,490,541</u>
<u>\$ 868,753</u>	<u>\$ 1,150,596</u>	<u>\$ 5,263,376</u>	<u>\$ 3,197,874</u>	<u>\$ 19,123,741</u>

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UNION ELEMENTARY SCHOOL DISTRICT NO. 62
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total governmental fund balances **\$ 15,490,541**

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	\$ 35,589,094	
Less accumulated depreciation	<u>(12,832,698)</u>	22,756,396

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

Property taxes	11,699	
Intergovernmental	<u>207,443</u>	219,142

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	2,591,940	
Deferred inflows of resources related to pensions	<u>(3,201,429)</u>	(609,489)

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

Compensated absences payable	(115,429)	
Net pension liability	(9,605,015)	
Bonds payable	<u>(11,108,487)</u>	<u>(20,828,931)</u>

Net position of governmental activities **\$ 17,027,659**

The notes to the basic financial statements are an integral part of this statement.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	General	Classroom Site	Other Federal Projects
Revenues:			
Other local	\$ 853,493	\$ 19,422	\$
Property taxes	2,078,821		
State aid and grants	7,558,951	1,329,880	
Federal aid, grants and reimbursements	108,455		1,990,749
Total revenues	10,599,720	1,349,302	1,990,749
Expenditures:			
Current -			
Instruction	5,503,898	532,409	1,237,900
Support services - students and staff	1,690,463	144,181	270,930
Support services - administration	2,306,809		106,718
Operation and maintenance of plant services	1,752,530		154,489
Student transportation services	494,807		9,894
Operation of non-instructional services	13,416		21,698
Capital outlay	28,988		167,376
Debt service -			
Principal retirement			
Interest and fiscal charges			
Bond issuance costs			
Total expenditures	11,790,911	676,590	1,969,005
Excess (deficiency) of revenues over expenditures	(1,191,191)	672,712	21,744
Other financing sources (uses):			
Transfers in	350,376		
Transfers out			(100,429)
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)	350,376		(100,429)
Changes in fund balances	(840,815)	672,712	(78,685)
Fund balances, beginning of year	5,503,326	2,126,817	
Increase (decrease) in reserve for prepaid items	125,536		
Fund balances, end of year	\$ 4,788,047	\$ 2,799,529	\$ (78,685)

The notes to the basic financial statements are an integral part of this statement.

<u>Debt Service</u>	<u>School Plant</u>	<u>Bond Building</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 912,314	\$ 23,458	\$ 13,478	\$ 204,885	\$ 1,114,736
			94,736	3,085,871
			1,331,138	10,219,969
			3,310,506	5,409,710
<u>912,314</u>	<u>23,458</u>	<u>13,478</u>	<u>4,941,265</u>	<u>19,830,286</u>
			866,097	8,140,304
			635,416	2,740,990
	27,178		15,183	2,455,888
			9,801	1,916,820
			3,683	508,384
			1,513,068	1,548,182
		702,521	740,118	1,639,003
800,000				800,000
227,150				227,150
		151,618		151,618
<u>1,027,150</u>	<u>27,178</u>	<u>854,139</u>	<u>3,783,366</u>	<u>20,128,339</u>
(114,836)	(3,720)	(840,661)	1,157,899	(298,053)
13,478				363,854
		(13,478)	(249,947)	(363,854)
		4,410,000		4,410,000
		193,848		193,848
<u>13,478</u>		<u>4,590,370</u>	<u>(249,947)</u>	<u>4,603,848</u>
(101,358)	(3,720)	3,749,709	907,952	4,305,795
53,868	103,556	1,420,894	1,850,749	11,059,210
				125,536
<u>\$ (47,490)</u>	<u>\$ 99,836</u>	<u>\$ 5,170,603</u>	<u>\$ 2,758,701</u>	<u>\$ 15,490,541</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Changes in fund balances - total governmental funds	\$	4,305,795
<p>Amounts reported for <i>governmental activities</i> in the Statement of Activities are different because:</p>		
<p>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.</p>		
Expenditures for capitalized assets	\$ 756,963	
Less current year depreciation	<u>(1,196,732)</u>	(439,769)
<p>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.</p>		
		(4,603,848)
<p>Some revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property taxes	(12,079)	
Intergovernmental	<u>(66,714)</u>	(78,793)
<p>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.</p>		
		800,000
<p>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.</p>		
Current year pension contributions	1,058,442	
Pension expense	<u>(913,265)</u>	145,177
<p>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.</p>		
Prepaid items	125,536	
Amortization of deferred bond items	15,422	
Compensated absences	<u>22,094</u>	<u>163,052</u>
Changes in net position in governmental activities	\$	<u>291,614</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Union Elementary School District No. 62 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During the year ended June 30, 2022, the District implemented the provisions of GASB Statement No. 87, *Leases*. This Statement increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. The statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District's analysis of contracts and agreements 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 three 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 and food services.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information about the District as a whole. The reported information includes all of the nonfiduciary activities of the District. For the most part, the effect of internal activity has been removed from these statements. These statements are to distinguish between the governmental and business-type activities of the District. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities or fiduciary activities.

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

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. As permitted by generally accepted accounting principles the District applies the “early recognition” option for debt service payments. Property tax resources are provided in the Debt Service Fund during the current year for the payment of debt service principal and interest due early in the following year (less than one month). Therefore, the expenditures and related liabilities have been recognized in the current period.

Property taxes, state and county aid 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 certain activities budgeted in separate funds in accordance with A.R.S. These funds are maintained as separate funds for budgetary purposes but do not meet the criteria for separate reporting in the financial statements.

Classroom Site Fund – The Classroom Site Fund accounts for the financial activity for the portion of state sales tax collections and permanent state school fund earnings as approved by the voters in 2000.

Other Federal Projects Fund – The Other Federal Projects Fund accounts for financial assistance received for other supplemental federal projects.

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

School Plant Fund – The School Plant Fund accounts for proceeds from the sale or lease of school property.

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

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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenses when consumed in the government-wide financial statements and as expenditures when purchased in the fund financial statements.

I. 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 following estimated useful lives:

Land improvements	5 - 50 years
Buildings and improvements	5 - 50 years
Vehicles, furniture and equipment	5 - 20 years

J. 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.

K. Compensated Absences

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

L. Leases

As lessor, the District recognizes lease receivables with an initial, individual value of \$200,000 or more. 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 an interest rate based on the Applicable Federal Rate as the discount rate to measure leases receivable.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

M. Pensions

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

N. 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.

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

O. Interfund Activity

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

P. 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Q. Estimates

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

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 legally or contractually required to be maintained intact.

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

Committed. The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Governing Board. 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. The District does not have a formal policy or procedures for the utilization of committed fund balances, accordingly, no committed fund balance amounts are reported.

Assigned. Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Governing Board or a management official delegated that authority by the formal Governing Board action. The Board delegated the responsibility to the Executive Director of Business Services via a policy adopted at a public meeting of the Board.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – FUND BALANCE CLASSIFICATIONS

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.

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

	<u>General Fund</u>	<u>Classroom Site Fund</u>	<u>Other Federal Projects Fund</u>	<u>Debt Service Fund</u>	<u>School Plant Fund</u>	<u>Bond Building Fund</u>	<u>Non-Major Governmental Funds</u>
Fund Balances:							
Nonspendable							
Prepaid items	\$ 145,536	\$	\$	\$	\$	\$	\$
Restricted:							
Capital projects	18,632				99,836		1,887,821
Bond building projects						5,170,603	
Voter approved initiatives		2,799,529					104,184
Federal and state projects							
Food service							665,867
Extracurricular activities							
fees tax credit							76,166
Student activities							10,021
Other purposes							143,400
Unassigned	<u>4,623,879</u>		<u>(78,685)</u>	<u>(47,490)</u>			<u>(128,758)</u>
Total fund balances	<u>\$4,788,047</u>	<u>\$2,799,529</u>	<u>\$(78,685)</u>	<u>\$(47,490)</u>	<u>\$ 99,836</u>	<u>\$5,170,603</u>	<u>\$ 2,758,701</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Individual Deficit Fund Balances – At year end, the following major and non-major governmental funds reported deficits in fund balance.

	<u>Deficit</u>
Major Fund:	
Other Federal Projects	\$ 78,685
Debt Service	47,490
Non-Major Governmental Funds:	
Title I Grants	92,827
Title IV Grants	34,448
Limited English and Immigrant Students	1,483

The deficits arose because of operations during the year, pending grant reimbursements, and delinquent property taxes. Additional revenues received in fiscal year 2022-23 are expected to eliminate the deficits.

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

NOTE 4 – CASH AND INVESTMENTS

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure the District’s deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. At year end, the carrying amount of the District’s deposits was \$1,708,474 and the bank balance was \$2,038,423. At year end, \$1,788,423 of the District’s deposits were covered by collateral held by the pledging financial institution’s trust department or agent but not in the District’s name.

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

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

The County Treasurer’s pool and the Trust Investment Pool are external investment pools with no regulatory oversight. The pools are not required to register (and are not registered) with the Securities and Exchange Commission. The fair value of each participant’s position in both of the 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – CASH AND INVESTMENTS

At year end, the District’s investments consisted of the following:

	Average Maturities	Fair Value
County Treasurer’s investment pool	623 days	\$ 15,104,339
The Trust Investment Pool	396 days	436,650
Total		\$ 15,540,989

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 investments in the County Treasurer’s investment pool and the Trust Investment Pool did not receive a credit quality rating from a national rating agency.

Custodial Credit Risk – Investments. The District’s investment in the County Treasurer’s investment pool and the Trust Investment Pool both represent a proportionate interest in the applicable 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 Fund	Other Federal Projects Fund	Non-Major Governmental Funds
Due from other governmental entities:			
Due from federal government	\$ 14,583	\$ 188,326	\$ 235,414
Due from state government			30,380
Net due from governmental entities	\$ 14,583	\$ 188,326	\$ 265,794

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LEASES RECEIVABLE

The District leases land to a telecommunications provider under the provisions of a contract classified as a lease. The related receivable under the lease agreement has been recorded at the present value of its future minimum lease payments as of the inception date. Lease revenue and related interest revenue are recorded as other local revenue in the School Plant Fund.

Future minimum lease payments to be received under the lease agreement at year end is summarized as follows:

Year ending June 30:	\$	
2023	\$	-
2024		15,899
2025		16,217
2026		16,541
2027		16,873
2028-32		89,559
2033-37		98,881
2038-42		109,174
2043-47		120,536
2048-52		133,082
2053-57		146,930
2058-62		162,225
2063-67		179,108
2068		38,000
Total		<u>\$ 1,143,025</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – CAPITAL ASSETS

A summary of capital asset activity for the current fiscal year follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 1,917,492	\$	\$	\$ 1,917,492
Total capital assets, not being depreciated	<u>1,917,492</u>			<u>1,917,492</u>
Capital assets, being depreciated:				
Land improvements	2,201,356	395,031		2,596,387
Buildings and improvements	27,031,304	151,572		27,182,876
Vehicles, furniture and equipment	3,714,174	210,360	32,195	3,892,339
Total capital assets being depreciated	<u>32,946,834</u>	<u>756,963</u>	<u>32,195</u>	<u>33,671,602</u>
Less accumulated depreciation for:				
Land improvements	(611,533)	(113,250)		(724,783)
Buildings and improvements	(8,879,002)	(812,771)		(9,691,773)
Vehicles, furniture and equipment	(2,177,626)	(270,711)	(32,195)	(2,416,142)
Total accumulated depreciation	<u>(11,668,161)</u>	<u>(1,196,732)</u>	<u>(32,195)</u>	<u>(12,832,698)</u>
Total capital assets, being depreciated, net	<u>21,278,673</u>	<u>(439,769)</u>		<u>20,838,904</u>
Governmental activities capital assets, net	<u>\$ 23,196,165</u>	<u>\$ (439,769)</u>	<u>\$</u>	<u>\$ 22,756,396</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 505,311
Support services – students and staff	64
Support services – administration	69,262
Operation and maintenance of plant services	538,809
Student transportation services	72,276
Operation of non-instructional services	11,010
Total depreciation expense – governmental activities	<u>\$1,196,732</u>

NOTE 8 – SHORT TERM DEBT

Revolving Line of Credit – The District has a revolving line of credit to provide cash flow during the year to mitigate the impact of timing differences of expenditures and the receipt of state aid and property tax revenues. At year end, the District had \$2.2 million in unused line of credit.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – GENERAL OBLIGATION BONDS PAYABLE

Bonds payable at year end consisted of the following outstanding general obligation bonds. The bonds are callable with interest payable semiannually. Property taxes from the Debt Service Fund are used to pay bonded debt. The District’s legal debt limit is \$21.2 million and the available margin is \$9.5 million.

<u>Purpose</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Remaining Maturities</u>	<u>Outstanding Principal June 30, 2022</u>	<u>Due Within One Year</u>
Governmental activities:					
School Improvement Bonds, Project of 2006, Series A	\$ 2,540,000	3.00-4.00%	7/1/22	\$ 285,000	\$ 285,000
School Improvement Bonds, Project of 2015, Series A	5,200,000	2.00-3.00%	7/1/22-31	3,345,000	450,000
School Improvement Bonds, Project of 2015, Series B	3,825,000	3.00-4.00%	7/1/22-34	3,505,000	65,000
School Improvement Bonds, Project of 2015, Series C	4,410,000	4.00-5.00%	7/1/23-38	4,410,000	
Total				<u>\$ 11,545,000</u>	<u>\$ 800,000</u>

Annual debt service requirements to maturity on general obligation bonds at year end are summarized as follows:

Year ending June 30:	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 800,000	\$ 329,550
2024	905,000	390,375
2025	790,000	367,000
2026	715,000	341,225
2027	635,000	313,775
2028-32	3,080,000	1,239,500
2033-37	3,585,000	617,250
2038-42	1,035,000	47,875
Total	<u>\$ 11,545,000</u>	<u>\$ 3,646,550</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 7,900,000	\$ 4,410,000	\$ 765,000	\$11,545,000	\$ 800,000
Premium	185,061	193,848	15,422	363,487	
Total bonds payable	<u>8,085,061</u>	<u>4,603,848</u>	<u>780,422</u>	<u>11,908,487</u>	<u>800,000</u>
Net pension liability	12,934,247		3,329,232	9,605,015	
Compensated absences payable	<u>137,523</u>	<u>142,988</u>	<u>165,082</u>	<u>115,429</u>	<u>109,659</u>
Governmental activity long-term liabilities	<u>\$ 21,156,831</u>	<u>\$ 4,746,836</u>	<u>\$ 4,274,736</u>	<u>\$21,628,931</u>	<u>\$ 909,659</u>

NOTE 11 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

At year end, interfund balances were as follows:

Due to/from other funds – At year end, several non-major governmental funds had negative cash balances of \$126,645 in the Treasurer’s pooled cash accounts. Negative cash on deposit with the County Treasurer was reduced by interfund borrowing with the General Fund. All interfund balances are expected to be paid within one year.

Interfund transfers:

Transfers out	Transfers in		
	General Fund	Debt Service Fund	Total
Other Federal Projects Fund	\$ 100,429	\$	\$ 100,429
Bond Building Fund		13,478	13,478
Non-Major Governmental Funds	249,947		249,947
Total	<u>\$ 350,376</u>	<u>\$ 13,478</u>	<u>\$ 363,854</u>

Transfers between funds were used to (1) move investment income earned in the Bond Building Fund that is required by statute to be expended in the Debt Service Fund, and (2) to move federal grant funds restricted for indirect costs.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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.

NOTE 13 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District was unable to obtain general property and liability insurance at a cost it considered to be economically justifiable. Therefore, the District joined the Arizona School Risk Retention Trust, Inc. (ASRRT). ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for school districts and community colleges in the State. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

The District's employees have health and accident insurance coverage with the Kairos. Kairos is a public entity risk pool currently operating as a common risk management and insurance program for school districts in the State. The District pays a monthly premium to Kairos for employees' health and accident insurance coverage. The agreement provides that Kairos 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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 – PENSIONS

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

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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 – PENSIONS

Contributions. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.41 percent (12.22 percent for retirement and 0.19 percent for long-term disability) of the members’ annual covered payroll, and the District was required by statute to contribute at the actuarially determined rate of 12.41 percent (12.01 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.19 percent for long-term disability) of the active members’ annual covered payroll. The District’s contributions to the pension plan for the year ended June 30, 2022 were \$1,058,442.

Employers are also required to pay an Alternate Contribution Rate (ACR), for retired members who return to work in positions that would typically be filled by an employee who contributes to ASRS. The District was required by statute to contribute at the actuarially determined rate of 10.22 percent (10.13 for retirement and 0.09 percent for long-term disability). ACR contributions are included in employer contributions presented above.

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

Pension Liability. The net pension liability was measured as of June 30, 2021. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2020, to the measurement date of June 30, 2021. The District’s proportion of the net liability was based on the District’s actual contributions to the applicable plan relative to the total of all participating employers’ contributions to the plan for the year ended June 30, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7-7.2 percent to 2.9-8.4 percent.

At June 30, 2022, the District reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2021, the District’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2020 was:

Net Liability	District % Proportion	Increase (Decrease)
\$ 9,605,015	0.073	(0.002)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 – PENSIONS

Pension Expense and Deferred Outflows/Inflows of Resources. The District has deferred outflows and inflows of resources related to the net pension liability. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The District’s pension expense for the year ended June 30, 2022 was \$913,265.

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	\$ 146,420	\$
Changes of assumptions or other inputs	1,250,170	
Net difference between projected and actual earnings on pension investments		3,043,207
Changes in proportion and differences between contributions and proportionate share of contributions	136,908	158,222
Contributions subsequent to the measurement date	1,058,442	
Total	\$ 2,591,940	\$ 3,201,429

The amounts of deferred outflows of resources resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as an adjustment of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:		
2023	\$	92,108
2024		(40,456)
2025		(670,871)
2026		(1,048,712)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 – PENSIONS

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

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Inflation	2.3%
Projected salary increases	2.9-8.4%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Equity	50%	4.90%
Credit	20	5.20
Interest rate sensitive bonds	10	0.70
Real estate	20	5.70
Total	<u>100%</u>	

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 – PENSIONS

Discount Rate. The discount rate used to measure the total pension liability was 7.0 percent. The discount rate was lowered in the roll forward for the year June 30, 2021 from 7.5 percent, which was used for the actuarial assumptions at the valuation date. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.0%	7.0%	8.0%
Net liability	\$ 15,107,885	\$ 9,605,015	\$ 5,017,145

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

REQUIRED SUPPLEMENTARY INFORMATION

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Non-GAAP Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other local	\$	\$	\$ 808,382	\$ 808,382
Property taxes			2,078,821	2,078,821
State aid and grants			7,558,951	7,558,951
Total revenues			<u>10,446,154</u>	<u>10,446,154</u>
Expenditures:				
Current -				
Instruction	6,333,312	6,351,535	5,497,680	853,855
Support services - students and staff	1,645,385	2,181,854	1,681,836	500,018
Support services - administration	2,131,048	1,982,046	1,919,393	62,653
Operation and maintenance of plant services	1,702,622	1,655,000	1,552,986	102,014
Student transportation services	529,582	613,020	492,763	120,257
Operation of non-instructional services	45,000	47,000	13,416	33,584
Total expenditures	<u>12,386,949</u>	<u>12,830,455</u>	<u>11,158,074</u>	<u>1,672,381</u>
Changes in fund balances	<u>(12,386,949)</u>	<u>(12,830,455)</u>	<u>(711,920)</u>	<u>12,118,535</u>
Fund balances, beginning of year			2,654,812	2,654,812
Increase (decrease) in reserve for prepaid items			(20,000)	(20,000)
Fund balances (deficits), end of year	<u>\$ (12,386,949)</u>	<u>\$ (12,830,455)</u>	<u>\$ 1,922,892</u>	<u>\$ 14,753,347</u>

See accompanying notes to this schedule.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CLASSROOM SITE
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	<u>Original & Final</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Other local	\$	\$ 19,422	\$ 19,422
State aid and grants		1,329,880	1,329,880
Total revenues		<u>1,349,302</u>	<u>1,349,302</u>
Expenditures:			
Current -			
Instruction	2,590,000	532,409	2,057,591
Support services - students and staff	886,544	144,181	742,363
Total expenditures	<u>3,476,544</u>	<u>676,590</u>	<u>2,799,954</u>
Changes in fund balances	<u>(3,476,544)</u>	<u>672,712</u>	<u>4,149,256</u>
Fund balances, beginning of year		2,126,817	2,126,817
Fund balances (deficits), end of year	<u>\$ (3,476,544)</u>	<u>\$ 2,799,529</u>	<u>\$ 6,276,073</u>

See accompanying notes to this schedule.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER FEDERAL PROJECTS
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Federal aid, grants and reimbursements	\$	\$	\$ 1,990,749	\$ 1,990,749
Total revenues			<u>1,990,749</u>	<u>1,990,749</u>
Expenditures:				
Current -				
Instruction	1,700,000	5,412,000	1,237,900	4,174,100
Support services - students and staff			270,930	(270,930)
Support services - administration			106,718	(106,718)
Operation and maintenance of plant services			154,489	(154,489)
Student transportation services			9,894	(9,894)
Operation of non-instructional services			21,698	(21,698)
Capital outlay			167,376	(167,376)
Total expenditures	<u>1,700,000</u>	<u>5,412,000</u>	<u>1,969,005</u>	<u>3,442,995</u>
Excess (deficiency) of revenues over expenditures	<u>(1,700,000)</u>	<u>(5,412,000)</u>	<u>21,744</u>	<u>5,433,744</u>
Other financing sources (uses):				
Transfers out			(100,429)	(100,429)
Total other financing sources (uses)			<u>(100,429)</u>	<u>(100,429)</u>
Changes in fund balances	<u>(1,700,000)</u>	<u>(5,412,000)</u>	<u>(78,685)</u>	<u>5,333,315</u>
Fund balances, beginning of year				
Fund balances (deficits), end of year	<u>\$ (1,700,000)</u>	<u>\$ (5,412,000)</u>	<u>\$ (78,685)</u>	<u>\$ 5,333,315</u>

See accompanying notes to this schedule.

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UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
ARIZONA STATE RETIREMENT SYSTEM
LAST EIGHT FISCAL YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Measurement date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
District's proportion of the net pension (assets) liability	0.07%	0.08%	0.07%	0.07%
District's proportionate share of the net pension (assets) liability	\$ 9,605,015	\$ 12,934,247	\$ 10,436,094	\$ 10,109,804
District's covered payroll	\$ 8,213,554	\$ 8,156,856	\$ 7,510,349	\$ 7,200,752
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	116.94%	158.57%	138.96%	140.40%
Plan fiduciary net position as a percentage of the total pension liability	78.58%	69.33%	73.24%	73.40%

SCHEDULE OF PENSION CONTRIBUTIONS
ARIZONA STATE RETIREMENT SYSTEM
LAST EIGHT FISCAL YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 1,058,442	\$ 956,879	\$ 933,960	\$ 839,657
Contributions in relation to the actuarially determined contribution	<u>1,058,442</u>	<u>956,879</u>	<u>933,960</u>	<u>839,657</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 8,813,006	\$ 8,213,554	\$ 8,156,856	\$ 7,510,349
Contributions as a percentage of covered payroll	12.01%	11.65%	11.45%	11.18%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

See accompanying notes to this schedule.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
0.08%	0.07%	0.07%	0.06%
\$ 11,842,434	\$ 11,547,275	\$ 10,662,747	\$ 9,597,452
\$ 7,390,167	\$ 6,329,152	\$ 6,299,789	\$ 5,857,131
160.25%	182.45%	169.26%	163.86%
69.92%	67.06%	68.35%	69.49%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 784,883	\$ 796,660	\$ 686,713	\$ 686,047
<u>784,883</u>	<u>796,660</u>	<u>686,713</u>	<u>686,047</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 7,200,752	\$ 7,390,167	\$ 6,329,152	\$ 6,299,789
10.90%	10.78%	10.85%	10.89%

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

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

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

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

	General Fund	
	Total	Fund
	Expenditures	Balances End of Year
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	\$ 11,790,911	\$ 4,788,047
Activity budgeted as special revenue funds	(264,595)	(834,675)
Activity budgeted as capital projects funds	(3,544)	(18,632)
Prior-year prepaid items	(124,593)	
Employee insurance account	(240,105)	(2,011,848)
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	\$ 11,158,074	\$ 1,922,892

NOTE 2 – PENSION PLAN SCHEDULES

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

Factors that Affect Trends. The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7-7.2 percent to 2.9-8.4 percent.

**COMBINING AND INDIVIDUAL
FUND FINANCIAL STATEMENTS
AND SCHEDULES**

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GOVERNMENTAL FUNDS

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING BALANCE SHEET - ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2022

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Non-Major Governmental Funds</u>
<u>ASSETS</u>			
Cash and investments	\$ 906,529	\$ 1,996,379	\$ 2,902,908
Deposits	29,172		29,172
Due from governmental entities	265,794		265,794
Total assets	\$ 1,201,495	\$ 1,996,379	\$ 3,197,874
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 47,734	\$ 108,558	\$ 156,292
Due to other funds	126,645		126,645
Accrued payroll and employee benefits	27,478		27,478
Total liabilities	201,857	108,558	310,415
Deferred inflows of resources:			
Unavailable revenues - intergovernmental	128,758		128,758
Fund balances (deficits):			
Restricted	999,638	1,887,821	2,887,459
Unassigned	(128,758)		(128,758)
Total fund balances	870,880	1,887,821	2,758,701
 Total liabilities, deferred inflows of resources and fund balances	 \$ 1,201,495	 \$ 1,996,379	 \$ 3,197,874

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
YEAR ENDED JUNE 30, 2022

	Special Revenue	Capital Projects	Total Non-Major Governmental Funds
Revenues:			
Other local	\$ 125,281	\$ 79,604	\$ 204,885
Property taxes		94,736	94,736
State aid and grants	228,129	1,103,009	1,331,138
Federal aid, grants and reimbursements	3,310,506		3,310,506
Total revenues	3,663,916	1,277,349	4,941,265
Expenditures:			
Current -			
Instruction	866,097		866,097
Support services - students and staff	635,416		635,416
Support services - administration	15,183		15,183
Operation and maintenance of plant services	9,801		9,801
Student transportation services	3,683		3,683
Operation of non-instructional services	1,513,068		1,513,068
Capital outlay	79,808	660,310	740,118
Total expenditures	3,123,056	660,310	3,783,366
Excess (deficiency) of revenues over expenditures	540,860	617,039	1,157,899
Other financing sources (uses):			
Transfers out	(249,947)		(249,947)
Total other financing sources (uses)	(249,947)		(249,947)
Changes in fund balances	290,913	617,039	907,952
Fund balances, beginning of year	579,967	1,270,782	1,850,749
Fund balances, end of year	\$ 870,880	\$ 1,887,821	\$ 2,758,701

SPECIAL REVENUE FUNDS

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

County, City and Town Grants - to account for monies received from county, city and town grants.

Title I Grants – to account for financial assistance received for the purpose of improving the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards.

Professional Development and Technology Grants - to account for financial assistance received to increase student academic achievement through improving teacher quality.

Title IV Grants - to account for financial assistance received for chemical abuse awareness programs and expanding projects that benefit educational and health needs of the communities.

Limited English and Immigrant Students - to account for financial assistance received for educational services and costs for limited English and immigrant children.

Special Education - accounts for financial assistance received to provide a free, appropriate public education to disabled children.

Medicaid Reimbursement - to account for reimbursements related to specific health services provided to eligible students.

E-Rate - to account for financial assistance received for broadband internet and telecommunication costs.

Other State Projects - to account for financial assistance received for other State projects.

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

Civic Center - to account for monies received from the rental of school facilities for civic activities.

Auxiliary Operations - to account for activity arising from bookstore, athletic and miscellaneous District related operations.

Extracurricular Activities Fees Tax Credit - to account for activity related to monies collected in support of extracurricular activities to be taken as a tax credit by the tax payer in accordance with A.R.S. §43-1089.01.

Gifts and Donations - to account for activity related to gifts, donations, bequests and private grants made to the District.

Textbooks - to account for monies received from students to replace or repair lost or damaged textbooks.

Litigation Recovery - to account for monies received for and derived from litigation.

Indirect Costs - to account for monies received from federal projects for administrative costs.

Insurance Refund - to account for insurance premium payments that are refunded to the District.

Grants and Gifts to Teachers - to account for grants and gifts under \$1,500 received from private sources that are designated for use by a teacher for instructional purposes.

Student Activities – to account for monies raised by students to finance student clubs and organizations.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Instructional Improvement	County, City, and Town Grants	Title I Grants
<u>ASSETS</u>			
Cash and investments	\$ 73,804	\$ 8,322	\$
Deposits			
Due from governmental entities	30,380		100,998
Total assets	\$ 104,184	\$ 8,322	\$ 100,998
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$	\$	\$
Due to other funds			100,998
Accrued payroll and employee benefits			
Total liabilities			100,998
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			92,827
Fund balances (deficits):			
Restricted	104,184	8,322	
Unassigned			(92,827)
Total fund balances	104,184	8,322	(92,827)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 104,184	 \$ 8,322	 \$ 100,998

<u>Professional Development and Technology Grants</u>	<u>Title IV Grants</u>	<u>Limited English & Immigrant Students</u>	<u>Special Education Grants</u>	<u>Food Service</u>	<u>Civic Center</u>
\$	\$	\$ 1,817	\$ 3,271	\$ 574,411	\$ 57
				29,172	
9,883	46,187	1,483	1,445	75,418	
<u>\$ 9,883</u>	<u>\$ 46,187</u>	<u>\$ 3,300</u>	<u>\$ 4,716</u>	<u>\$ 679,001</u>	<u>\$ 57</u>
\$	\$ 10,958	\$ 3,300	\$ 4,716	\$ 5,121	\$
7,245	18,402				
2,638	16,827			8,013	
<u>9,883</u>	<u>46,187</u>	<u>3,300</u>	<u>4,716</u>	<u>13,134</u>	
	34,448	1,483			
	(34,448)	(1,483)		665,867	57
	<u>(34,448)</u>	<u>(1,483)</u>		<u>665,867</u>	<u>57</u>
<u>\$ 9,883</u>	<u>\$ 46,187</u>	<u>\$ 3,300</u>	<u>\$ 4,716</u>	<u>\$ 679,001</u>	<u>\$ 57</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	<u>Extracurricular Activities Fees Tax Credit</u>	<u>Gifts and Donations</u>	<u>Textbooks</u>
<u>ASSETS</u>			
Cash and investments	\$ 76,166	\$ 92,174	\$ 6,154
Deposits			
Due from governmental entities			
Total assets	<u>\$ 76,166</u>	<u>\$ 92,174</u>	<u>\$ 6,154</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$	\$ 23,639	\$
Due to other funds			
Accrued payroll and employee benefits			
Total liabilities		<u>23,639</u>	
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			
Fund balances (deficits):			
Restricted	76,166	68,535	6,154
Unassigned			
Total fund balances	<u>76,166</u>	<u>68,535</u>	<u>6,154</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 76,166</u>	<u>\$ 92,174</u>	<u>\$ 6,154</u>

<u>Litigation Recovery</u>	<u>Insurance Refund</u>	<u>Grants and Gifts to Teachers</u>	<u>Student Activities</u>	<u>Totals</u>
\$ 17	\$ 59,502	\$ 813	\$ 10,021	\$ 906,529
				29,172
				265,794
<u>\$ 17</u>	<u>\$ 59,502</u>	<u>\$ 813</u>	<u>\$ 10,021</u>	<u>\$ 1,201,495</u>
\$	\$	\$	\$	\$ 47,734
				126,645
				27,478
				201,857
				128,758
17	59,502	813	10,021	999,638
				(128,758)
<u>17</u>	<u>59,502</u>	<u>813</u>	<u>10,021</u>	<u>870,880</u>
<u>\$ 17</u>	<u>\$ 59,502</u>	<u>\$ 813</u>	<u>\$ 10,021</u>	<u>\$ 1,201,495</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Instructional Improvement	County, City, and Town Grants	Title I Grants
Revenues:			
Other local	\$ 1,076	\$ 60	\$
State aid and grants	92,052		
Federal aid, grants and reimbursements			516,459
Total revenues	93,128	60	516,459
Expenditures:			
Current -			
Instruction	217,236		265,853
Support services - students and staff	35,821		232,640
Support services - administration			9,000
Operation and maintenance of plant services			
Student transportation services			1,308
Operation of non-instructional services			
Capital outlay			22,488
Total expenditures	253,057		531,289
Excess (deficiency) of revenues over expenditures	(159,929)	60	(14,830)
Other financing sources (uses):			
Transfers out			(28,863)
Total other financing sources (uses)			(28,863)
Changes in fund balances	(159,929)	60	(43,693)
Fund balances (deficits), beginning of year	264,113	8,262	(49,134)
Fund balances (deficits), end of year	\$ 104,184	\$ 8,322	\$ (92,827)

Professional Development and Technology Grants	Title IV Grants	Limited English & Immigrant Students	Special Education Grants	Other State Projects	Food Service
\$	\$	\$	\$	\$	\$
				136,077	5,715
78,796	383,738	103,887	302,337		1,925,289
<u>78,796</u>	<u>383,738</u>	<u>103,887</u>	<u>302,337</u>	<u>136,077</u>	<u>1,931,004</u>
	172,473	3,300	202,558		
59,784	75,215	64,859	29,250	133,400	
1,150	250	85	539		150
	2,375				9,051
	9,721				1,451,378
6,516	1,488		17,997		31,319
<u>67,450</u>	<u>261,522</u>	<u>68,244</u>	<u>250,344</u>	<u>133,400</u>	<u>1,491,898</u>
<u>11,346</u>	<u>122,216</u>	<u>35,643</u>	<u>51,993</u>	<u>2,677</u>	<u>439,106</u>
(3,365)	(14,563)	(3,817)	(13,038)		(186,301)
<u>(3,365)</u>	<u>(14,563)</u>	<u>(3,817)</u>	<u>(13,038)</u>		<u>(186,301)</u>
7,981	107,653	31,826	38,955	2,677	252,805
(7,981)	(142,101)	(33,309)	(38,955)	(2,677)	413,062
<u>\$</u>	<u>\$ (34,448)</u>	<u>\$ (1,483)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 665,867</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Civic Center	Extracurricular Activities Fees Tax Credit	Gifts and Donations
Revenues:			
Other local	\$ 4	\$ 7,844	\$ 102,853
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues	4	7,844	102,853
Expenditures:			
Current -			
Instruction		4,569	108
Support services - students and staff			4,087
Support services - administration			4,009
Operation and maintenance of plant services	750		
Student transportation services			
Operation of non-instructional services			51,969
Capital outlay			
Total expenditures	750	4,569	60,173
Excess (deficiency) of revenues over expenditures	(746)	3,275	42,680
Other financing sources (uses):			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(746)	3,275	42,680
Fund balances (deficits), beginning of year	803	72,891	25,855
Fund balances, end of year	\$ 57	\$ 76,166	\$ 68,535

<u>Textbooks</u>	<u>Litigation Recovery</u>	<u>Insurance Refund</u>	<u>Grants and Gifts to Teachers</u>	<u>Student Activities</u>	<u>Totals</u>
\$ 165	\$ 17	\$ 6,992	\$ 380	\$ 175	\$ 125,281
<u>165</u>	<u>17</u>	<u>6,992</u>	<u>380</u>	<u>175</u>	<u>3,310,506</u>
					<u>3,663,916</u>
					866,097
			360		635,416
					15,183
					9,801
					3,683
					1,513,068
					79,808
			<u>360</u>		<u>3,123,056</u>
<u>165</u>	<u>17</u>	<u>6,992</u>	<u>20</u>	<u>175</u>	<u>540,860</u>
					(249,947)
					<u>(249,947)</u>
<u>165</u>	<u>17</u>	<u>6,992</u>	<u>20</u>	<u>175</u>	<u>290,913</u>
5,989		52,510	793	9,846	579,967
<u>\$ 6,154</u>	<u>\$ 17</u>	<u>\$ 59,502</u>	<u>\$ 813</u>	<u>\$ 10,021</u>	<u>\$ 870,880</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Instructional Improvement		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 1,076	\$ 1,076
State aid and grants		92,052	92,052
Federal aid, grants and reimbursements			
Total revenues		<u>93,128</u>	<u>93,128</u>
Expenditures:			
Current -			
Instruction	550,000	217,236	332,764
Support services - students and staff		35,821	(35,821)
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>550,000</u>	<u>253,057</u>	<u>296,943</u>
Excess (deficiency) of revenues over expenditures	<u>(550,000)</u>	<u>(159,929)</u>	<u>390,071</u>
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(550,000)</u>	<u>(159,929)</u>	<u>390,071</u>
Fund balances (deficits), beginning of year		264,113	264,113
Fund balances (deficits), end of year	<u>\$ (550,000)</u>	<u>\$ 104,184</u>	<u>\$ 654,184</u>

County, City, and Town Grants			Title I Grants		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 60	\$ 60	\$	\$	\$
				516,459	516,459
	60	60		516,459	516,459
8,000		8,000	700,000	265,853	434,147
				232,640	(232,640)
				9,000	(9,000)
				1,308	(1,308)
				22,488	(22,488)
8,000		8,000	700,000	531,289	168,711
(8,000)	60	8,060	(700,000)	(14,830)	685,170
				(28,863)	(28,863)
				(28,863)	(28,863)
(8,000)	60	8,060	(700,000)	(43,693)	656,307
	8,262	8,262		(49,134)	(49,134)
\$ (8,000)	\$ 8,322	\$ 16,322	\$ (700,000)	\$ (92,827)	\$ 607,173

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Professional Development and Technology Grants		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		78,796	78,796
Total revenues		78,796	78,796
Expenditures:			
Current -			
Instruction			
Support services - students and staff	115,000	59,784	55,216
Support services - administration		1,150	(1,150)
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay		6,516	(6,516)
Total expenditures	115,000	67,450	47,550
Excess (deficiency) of revenues over expenditures	(115,000)	11,346	126,346
Other financing sources (uses):			
Transfers in			
Transfers out		(3,365)	(3,365)
Total other financing sources (uses)		(3,365)	(3,365)
Changes in fund balances	(115,000)	7,981	122,981
Fund balances (deficits), beginning of year		(7,981)	(7,981)
Fund balances (deficits), end of year	\$ (115,000)	\$	\$ 115,000

Title IV Grants			Limited English & Immigrant Students		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	383,738	383,738		103,887	103,887
	383,738	383,738		103,887	103,887
314,000	172,473	141,527		3,300	(3,300)
	75,215	(75,215)	75,000	64,859	10,141
	250	(250)		85	(85)
	2,375	(2,375)			
	9,721	(9,721)			
	1,488	(1,488)			
314,000	261,522	52,478	75,000	68,244	6,756
(314,000)	122,216	436,216	(75,000)	35,643	110,643
	(14,563)	(14,563)		(3,817)	(3,817)
	(14,563)	(14,563)		(3,817)	(3,817)
(314,000)	107,653	421,653	(75,000)	31,826	106,826
	(142,101)	(142,101)		(33,309)	(33,309)
\$ (314,000)	\$ (34,448)	\$ 279,552	\$ (75,000)	\$ (1,483)	\$ 73,517

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Special Education Grants		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		302,337	302,337
Total revenues		<u>302,337</u>	<u>302,337</u>
Expenditures:			
Current -			
Instruction	329,300	202,558	126,742
Support services - students and staff		29,250	(29,250)
Support services - administration		539	(539)
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay		17,997	(17,997)
Total expenditures	<u>329,300</u>	<u>250,344</u>	<u>78,956</u>
Excess (deficiency) of revenues over expenditures	<u>(329,300)</u>	<u>51,993</u>	<u>381,293</u>
Other financing sources (uses):			
Transfers in			
Transfers out		(13,038)	(13,038)
Total other financing sources (uses)		<u>(13,038)</u>	<u>(13,038)</u>
Changes in fund balances	<u>(329,300)</u>	<u>38,955</u>	<u>368,255</u>
Fund balances (deficits), beginning of year		(38,955)	(38,955)
Fund balances (deficits), end of year	<u>\$ (329,300)</u>	<u>\$</u>	<u>\$ 329,300</u>

Medicaid Reimbursement			E-Rate		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$ 1,417	\$ 1,417
				108,455	108,455
				109,872	109,872
5,000		5,000		6,570	(6,570)
			300,000	73,451	226,549
				12,093	(12,093)
5,000		5,000	300,000	92,114	207,886
(5,000)		5,000	(300,000)	17,758	317,758
(5,000)		5,000	(300,000)	17,758	317,758
	8,169	8,169		188,471	188,471
\$ (5,000)	\$ 8,169	\$ 13,169	\$ (300,000)	\$ 206,229	\$ 506,229

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Other State Projects		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$	\$
State aid and grants		136,077	136,077
Federal aid, grants and reimbursements			
Total revenues		<u>136,077</u>	<u>136,077</u>
Expenditures:			
Current -			
Instruction			
Support services - students and staff		133,400	(133,400)
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures		<u>133,400</u>	<u>(133,400)</u>
Excess (deficiency) of revenues over expenditures		<u>2,677</u>	<u>2,677</u>
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances		<u>2,677</u>	<u>2,677</u>
Fund balances (deficits), beginning of year		(2,677)	(2,677)
Fund balances (deficits), end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

Food Service			Civic Center		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 5,715	\$ 5,715	\$	\$ 4	\$ 4
	1,925,289	1,925,289			
	1,931,004	1,931,004		4	4
	150	(150)			
	9,051	(9,051)	800	750	50
2,000,000	1,451,378	548,622			
	31,319	(31,319)			
2,000,000	1,491,898	508,102	800	750	50
(2,000,000)	439,106	2,439,106	(800)	(746)	54
	(186,301)	(186,301)			
	(186,301)	(186,301)			
(2,000,000)	252,805	2,252,805	(800)	(746)	54
	413,062	413,062		803	803
\$ (2,000,000)	\$ 665,867	\$ 2,665,867	\$ (800)	\$ 57	\$ 857

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Auxiliary Operations		
	Budget	Non-GAAP Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 13,168	\$ 13,168
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		<u>13,168</u>	<u>13,168</u>
Expenditures:			
Current -			
Instruction		6,218	(6,218)
Support services - students and staff	25,000	8,627	16,373
Support services - administration		152	(152)
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>25,000</u>	<u>14,997</u>	<u>10,003</u>
Excess (deficiency) of revenues over expenditures	<u>(25,000)</u>	<u>(1,829)</u>	<u>23,171</u>
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(25,000)</u>	<u>(1,829)</u>	<u>23,171</u>
Fund balances (deficits), beginning of year		8,633	8,633
Fund balances (deficits), end of year	<u>\$ (25,000)</u>	<u>\$ 6,804</u>	<u>\$ 31,804</u>

Extracurricular Activities Fees Tax Credit			Gifts and Donations		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 7,844	\$ 7,844	\$	\$ 102,853	\$ 102,853
	<u>7,844</u>	<u>7,844</u>		<u>102,853</u>	<u>102,853</u>
80,000	4,569	75,431		108	(108)
				4,087	(4,087)
				4,009	(4,009)
			60,000	51,969	8,031
<u>80,000</u>	<u>4,569</u>	<u>75,431</u>	<u>60,000</u>	<u>60,173</u>	<u>(173)</u>
<u>(80,000)</u>	<u>3,275</u>	<u>83,275</u>	<u>(60,000)</u>	<u>42,680</u>	<u>102,680</u>
<u>(80,000)</u>	<u>3,275</u>	<u>83,275</u>	<u>(60,000)</u>	<u>42,680</u>	<u>102,680</u>
	72,891	72,891		25,855	25,855
<u>\$ (80,000)</u>	<u>\$ 76,166</u>	<u>\$ 156,166</u>	<u>\$ (60,000)</u>	<u>\$ 68,535</u>	<u>\$ 128,535</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Textbooks		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 165	\$ 165
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		<u>165</u>	<u>165</u>
Expenditures:			
Current -			
Instruction	7,000		7,000
Support services - students and staff			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>7,000</u>		<u>7,000</u>
Excess (deficiency) of revenues over expenditures	<u>(7,000)</u>	<u>165</u>	<u>7,165</u>
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(7,000)</u>	<u>165</u>	<u>7,165</u>
Fund balances (deficits), beginning of year		5,989	5,989
Fund balances (deficits), end of year	<u>\$ (7,000)</u>	<u>\$ 6,154</u>	<u>\$ 13,154</u>

Litigation Recovery			Indirect Costs		
Budget	Actual	Variance - Positive (Negative)	Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 17	\$ 17	\$	\$ 3,422	\$ 3,422
	<u>17</u>	<u>17</u>		<u>3,422</u>	<u>3,422</u>
			400,000	140,589	259,411
				16,895	(16,895)
			<u>400,000</u>	<u>157,484</u>	<u>242,516</u>
	<u>17</u>	<u>17</u>	<u>(400,000)</u>	<u>(154,062)</u>	<u>245,938</u>
				350,376	350,376
				<u>350,376</u>	<u>350,376</u>
	<u>17</u>	<u>17</u>	<u>(400,000)</u>	<u>196,314</u>	<u>596,314</u>
				417,159	417,159
<u>\$</u>	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ (400,000)</u>	<u>\$ 613,473</u>	<u>\$ 1,013,473</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Insurance Refund		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 6,992	\$ 6,992
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		6,992	6,992
Expenditures:			
Current -			
Instruction	25,000		25,000
Support services - students and staff			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	25,000		25,000
Excess (deficiency) of revenues over expenditures	(25,000)	6,992	31,992
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(25,000)	6,992	31,992
Fund balances (deficits), beginning of year		52,510	52,510
Fund balances (deficits), end of year	\$ (25,000)	\$ 59,502	\$ 84,502

Grants and Gifts to Teachers			Student Activities		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 380	\$ 380	\$	\$ 175	\$ 175
	<u>380</u>	<u>380</u>		<u>175</u>	<u>175</u>
2,000	360	1,640	20,000		20,000
<u>2,000</u>	<u>360</u>	<u>1,640</u>	<u>20,000</u>		<u>20,000</u>
<u>(2,000)</u>	<u>20</u>	<u>2,020</u>	<u>(20,000)</u>	<u>175</u>	<u>20,175</u>
<u>(2,000)</u>	<u>20</u>	<u>2,020</u>	<u>(20,000)</u>	<u>175</u>	<u>20,175</u>
	793	793		9,846	9,846
<u>\$ (2,000)</u>	<u>\$ 813</u>	<u>\$ 2,813</u>	<u>\$ (20,000)</u>	<u>\$ 10,021</u>	<u>\$ 30,021</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2022

	Totals		
	Budget	Non-GAAP Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 143,288	\$ 143,288
State aid and grants		228,129	228,129
Federal aid, grants and reimbursements		3,418,961	3,418,961
Total revenues		<u>3,790,378</u>	<u>3,790,378</u>
Expenditures:			
Current -			
Instruction	2,018,300	872,315	1,145,985
Support services - students and staff	237,000	644,043	(407,043)
Support services - administration	400,000	162,494	237,506
Operation and maintenance of plant services	300,800	83,252	217,548
Student transportation services		3,683	(3,683)
Operation of non-instructional services	2,060,000	1,513,068	546,932
Capital outlay		108,796	(108,796)
Total expenditures	<u>5,016,100</u>	<u>3,387,651</u>	<u>1,628,449</u>
Excess (deficiency) of revenues over expenditures	<u>(5,016,100)</u>	<u>402,727</u>	<u>5,418,827</u>
Other financing sources (uses):			
Transfers in		350,376	350,376
Transfers out		(249,947)	(249,947)
Total other financing sources (uses)		<u>100,429</u>	<u>100,429</u>
Changes in fund balances	<u>(5,016,100)</u>	<u>503,156</u>	<u>5,519,256</u>
Fund balances (deficits), beginning of year		1,202,399	1,202,399
Fund balances (deficits), end of year	<u>\$ (5,016,100)</u>	<u>\$ 1,705,555</u>	<u>\$ 6,721,655</u>

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.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2022

	Debt Service		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Property taxes	\$	\$ 912,314	\$ 912,314
Total revenues		<u>912,314</u>	<u>912,314</u>
Expenditures:			
Debt service -			
Principal retirement	800,000	800,000	
Interest and fiscal charges	200,000	227,150	(27,150)
Total expenditures	<u>1,000,000</u>	<u>1,027,150</u>	<u>(27,150)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000,000)</u>	<u>(114,836)</u>	<u>885,164</u>
Other financing sources (uses):			
Transfers in		13,478	13,478
Total other financing sources (uses)		<u>13,478</u>	<u>13,478</u>
Changes in fund balances	<u>(1,000,000)</u>	<u>(101,358)</u>	<u>898,642</u>
Fund balances, beginning of year		53,868	53,868
Fund balances (deficits), end of year	<u>\$ (1,000,000)</u>	<u>\$ (47,490)</u>	<u>\$ 952,510</u>

CAPITAL PROJECTS FUNDS

School Plant - to account for proceeds from the sale or lease of school property.

Insurance Proceeds - to account for the monies received from insurance claims.

Unrestricted Capital Outlay - to account for transactions relating to the acquisition of capital items.

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

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

Energy and Water Savings - to account for capital investment monies, energy related rebate, or grant monies, and monies from other funding sources to fund energy or water savings projects in school facilities in accordance with A.R.S. §15-910.02.

Building Renewal Grant - to account for building renewal grant monies requested from the School Facilities Board that are used for infrastructure or for major upgrades, repairs, or renovations to areas, systems, or buildings that will maintain or extend their useful life.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING BALANCE SHEET - NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Unrestricted Capital Outlay	Adjacent Ways	Energy and Water Savings
<u>ASSETS</u>			
Cash and investments	\$ 997,964	\$ 960,936	\$ 11,117
Total assets	\$ 997,964	\$ 960,936	\$ 11,117
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 108,558	\$	\$
Total liabilities	108,558		
Fund balances:			
Restricted	889,406	960,936	11,117
Total fund balances	889,406	960,936	11,117
Total liabilities and fund balances	\$ 997,964	\$ 960,936	\$ 11,117

<u>Building Renewal Grant</u>	<u>Totals</u>
\$ 26,362	\$ 1,996,379
<u>\$ 26,362</u>	<u>\$ 1,996,379</u>

<u>\$</u>	\$ 108,558
	<u>108,558</u>

<u>26,362</u>	<u>1,887,821</u>
<u>26,362</u>	<u>1,887,821</u>

<u>\$ 26,362</u>	<u>\$ 1,996,379</u>
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UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2022

	Unrestricted Capital Outlay	Adjacent Ways	Energy and Water Savings
Revenues:			
Other local	\$ 71,464	\$ 7,864	\$ 68
Property taxes	94,736		
State aid and grants	1,097,134		
Total revenues	1,263,334	7,864	68
Expenditures:			
Capital outlay	660,310		
Total expenditures	660,310		
Changes in fund balances	603,024	7,864	68
Fund balances, beginning of year	286,382	953,072	11,049
Fund balances, end of year	\$ 889,406	\$ 960,936	\$ 11,117

<u>Building Renewal Grant</u>	<u>Totals</u>
\$ 208	\$ 79,604
5,875	94,736
<u>6,083</u>	<u>1,103,009</u>
	<u>1,277,349</u>
	660,310
	<u>660,310</u>
<u>6,083</u>	<u>617,039</u>
20,279	1,270,782
<u>\$ 26,362</u>	<u>\$ 1,887,821</u>

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2022

	School Plant		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 23,458	\$ 23,458
Property taxes			
State aid and grants			
Total revenues		<u>23,458</u>	<u>23,458</u>
Expenditures:			
Current -			
Support services - administration	100,000	27,178	72,822
Operation and maintenance of plant services			
Student transportation services			
Capital outlay			
Debt service -			
Bond issuance costs			
Total expenditures	<u>100,000</u>	<u>27,178</u>	<u>72,822</u>
Excess (deficiency) of revenues over expenditures	<u>(100,000)</u>	<u>(3,720)</u>	<u>96,280</u>
Other financing sources (uses):			
Transfers out			
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)			
Changes in fund balances	<u>(100,000)</u>	<u>(3,720)</u>	<u>96,280</u>
Fund balances (deficits), beginning of year		103,556	103,556
Fund balances (deficits), end of year	<u>\$ (100,000)</u>	<u>\$ 99,836</u>	<u>\$ 199,836</u>

Insurance Proceeds			Unrestricted Capital Outlay		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 27,104	\$ 27,104	\$	\$ 71,464	\$ 71,464
				94,736	94,736
				1,097,134	1,097,134
	<u>27,104</u>	<u>27,104</u>		<u>1,263,334</u>	<u>1,263,334</u>
40,000	1,500	(1,500)			
	2,044	37,956	1,386,538	660,310	726,228
<u>40,000</u>	<u>3,544</u>	<u>36,456</u>	<u>1,386,538</u>	<u>660,310</u>	<u>726,228</u>
<u>(40,000)</u>	<u>23,560</u>	<u>63,560</u>	<u>(1,386,538)</u>	<u>603,024</u>	<u>1,989,562</u>
<u>(40,000)</u>	<u>23,560</u>	<u>63,560</u>	<u>(1,386,538)</u>	<u>603,024</u>	<u>1,989,562</u>
	(4,928)	(4,928)		286,382	286,382
<u>\$ (40,000)</u>	<u>\$ 18,632</u>	<u>\$ 58,632</u>	<u>\$ (1,386,538)</u>	<u>\$ 889,406</u>	<u>\$ 2,275,944</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2022

	Adjacent Ways		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 7,864	\$ 7,864
Property taxes			
State aid and grants			
Total revenues		<u>7,864</u>	<u>7,864</u>
Expenditures:			
Current -			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Capital outlay			
Debt service -			
Bond issuance costs			
Total expenditures			
Excess (deficiency) of revenues over expenditures		<u>7,864</u>	<u>7,864</u>
Other financing sources (uses):			
Transfers out			
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)			
Changes in fund balances		<u>7,864</u>	<u>7,864</u>
Fund balances (deficits), beginning of year		953,072	953,072
Fund balances (deficits), end of year	<u>\$</u>	<u>\$ 960,936</u>	<u>\$ 960,936</u>

Bond Building			Energy and Water Savings		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 13,478	\$ 13,478	\$	\$ 68	\$ 68
	<u>13,478</u>	<u>13,478</u>		<u>68</u>	<u>68</u>
1,700,000	702,521	997,479	2,800		2,800
	151,618	(151,618)			
<u>1,700,000</u>	<u>854,139</u>	<u>845,861</u>	<u>2,800</u>		<u>2,800</u>
<u>(1,700,000)</u>	<u>(840,661)</u>	<u>859,339</u>	<u>(2,800)</u>	<u>68</u>	<u>2,868</u>
	(13,478)	(13,478)			
	4,410,000	4,410,000			
	193,848	193,848			
	<u>4,590,370</u>	<u>4,590,370</u>			
<u>(1,700,000)</u>	<u>3,749,709</u>	<u>5,449,709</u>	<u>(2,800)</u>	<u>68</u>	<u>2,868</u>
	1,420,894	1,420,894		11,049	11,049
<u>\$ (1,700,000)</u>	<u>\$ 5,170,603</u>	<u>\$ 6,870,603</u>	<u>\$ (2,800)</u>	<u>\$ 11,117</u>	<u>\$ 13,917</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2022

	Building Renewal Grant		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 208	\$ 208
Property taxes			
State aid and grants		5,875	5,875
Total revenues		6,083	6,083
Expenditures:			
Current -			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Capital outlay	1,500,000		1,500,000
Debt service -			
Bond issuance costs			
Total expenditures	1,500,000		1,500,000
Excess (deficiency) of revenues over expenditures	(1,500,000)	6,083	1,506,083
Other financing sources (uses):			
Transfers out			
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)			
Changes in fund balances	(1,500,000)	6,083	1,506,083
Fund balances (deficits), beginning of year		20,279	20,279
Fund balances (deficits), end of year	\$ (1,500,000)	\$ 26,362	\$ 1,526,362

Totals		
Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 143,644	\$ 143,644
	94,736	94,736
	1,103,009	1,103,009
	<u>1,341,389</u>	<u>1,341,389</u>
100,000	27,178	72,822
	1,500	(1,500)
40,000	2,044	37,956
4,589,338	1,362,831	3,226,507
	151,618	(151,618)
<u>4,729,338</u>	<u>1,545,171</u>	<u>3,184,167</u>
<u>(4,729,338)</u>	<u>(203,782)</u>	<u>4,525,556</u>
	(13,478)	(13,478)
	4,410,000	4,410,000
	193,848	193,848
	<u>4,590,370</u>	<u>4,590,370</u>
<u>(4,729,338)</u>	<u>4,386,588</u>	<u>9,115,926</u>
	2,790,304	2,790,304
<u>\$ (4,729,338)</u>	<u>\$ 7,176,892</u>	<u>\$ 11,906,230</u>

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STATISTICAL SECTION

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Position:					
Net investment in capital assets	\$ 16,018,512	\$ 16,531,998	\$ 17,650,390	\$ 18,355,289	\$ 18,529,733
Restricted	5,805,456	4,415,920	4,568,080	4,255,317	4,142,236
Unrestricted	(4,796,309)	(4,211,873)	(4,641,869)	(6,570,492)	(7,167,871)
Total net position	\$ 17,027,659	\$ 16,736,045	\$ 17,576,601	\$ 16,040,114	\$ 15,504,098
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Net Position:					
Net investment in capital assets	\$ 19,609,272	\$ 20,473,758	\$ 20,666,511	\$ 21,187,075	\$ 20,988,649
Restricted	3,915,843	3,638,714	3,186,580	3,362,834	3,511,955
Unrestricted	(7,189,039)	(7,024,526)	(7,755,430)	2,090,684	1,321,419
Total net position	\$ 16,336,076	\$ 17,087,946	\$ 16,097,661	\$ 26,640,593	\$ 25,822,023

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

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Expenses					
Instruction	\$ 9,138,239	\$ 8,657,995	\$ 8,139,089	\$ 8,081,202	\$ 8,046,825
Support services - students and staff	2,755,774	2,568,387	2,353,299	1,913,911	1,874,663
Support services - administration	2,636,636	2,251,993	2,096,175	1,932,965	1,817,454
Operation and maintenance of plant services	2,383,418	2,472,405	2,073,547	1,925,806	1,955,057
Student transportation services	743,808	708,155	662,954	650,590	711,056
Operation of non-instructional services	1,590,276	1,290,874	1,320,879	1,313,781	1,259,938
Interest on long-term debt	211,728	234,428	257,428	236,692	157,975
Total expenses	<u>19,459,879</u>	<u>18,184,237</u>	<u>16,903,371</u>	<u>16,054,947</u>	<u>15,822,968</u>
Program Revenues					
Charges for services:					
Instruction	74,890	8,358	91,106	40,798	31,739
Operation of non-instructional services	1,776	3,730	13,392	23,333	20,338
Other activities					3,112
Operating grants and contributions	5,372,744	4,073,434	2,202,849	2,464,457	2,723,219
Capital grants and contributions	221,740	105,208	86,854	1,093,455	7,400
Total program revenues	<u>5,671,150</u>	<u>4,190,730</u>	<u>2,394,201</u>	<u>3,622,043</u>	<u>2,785,808</u>
Net (Expense)/Revenue	<u>\$ (13,788,729)</u>	<u>\$ (13,993,507)</u>	<u>\$ (14,509,170)</u>	<u>\$ (12,432,904)</u>	<u>\$ (13,037,160)</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Expenses					
Instruction	\$ 8,382,550	\$ 7,218,429	\$ 7,055,151	\$ 6,641,945	\$ 6,062,072
Support services - students and staff	1,972,305	1,677,474	1,738,336	1,435,891	1,318,004
Support services - administration	1,842,809	1,648,518	1,713,469	1,389,653	1,413,897
Operation and maintenance of plant services	2,071,351	2,217,448	1,423,546	1,314,904	1,376,995
Student transportation services	606,908	514,947	614,671	536,755	455,716
Operation of non-instructional services	1,512,500	1,275,445	1,260,772	1,142,431	1,140,272
Interest on long-term debt	174,629	52,175	54,575	59,275	90,405
Total expenses	<u>16,563,052</u>	<u>14,604,436</u>	<u>13,860,520</u>	<u>12,520,854</u>	<u>11,857,361</u>
Program Revenues					
Charges for services:					
Instruction	67,096	137,300	33,082	86,034	70,044
Operation of non-instructional services	20,262		35,785	38,192	33,694
Other activities			200,225	161,388	209,173
Operating grants and contributions	3,057,979	3,307,798	2,627,161	2,294,170	2,171,776
Capital grants and contributions	60,376	120,675	99,943	178,277	148,523
Total program revenues	<u>3,205,713</u>	<u>3,565,773</u>	<u>2,996,196</u>	<u>2,758,061</u>	<u>2,633,210</u>
Net (Expense)/Revenue	<u>\$ (13,357,339)</u>	<u>\$ (11,038,663)</u>	<u>\$ (10,864,324)</u>	<u>\$ (9,762,793)</u>	<u>\$ (9,224,151)</u>

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

(Concluded)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net (Expense)/Revenue	\$ (13,788,729)	\$ (13,993,507)	\$ (14,509,170)	\$ (12,432,904)	\$ (13,037,160)
General Revenues:					
Taxes:					
Property taxes, levied for general purposes	2,070,397	2,224,920	1,817,502	1,916,213	2,113,225
Property taxes, levied for debt service	908,659	919,082	1,083,534	838,234	748,938
Property taxes, levied for capital outlay	94,736		221,356	35	901
Investment income	83,619	81,858	180,629	173,202	101,447
Unrestricted county aid	844,915	848,317	833,605	839,555	825,003
Unrestricted state aid	10,078,017	9,078,774	9,969,238	9,201,681	8,413,615
Unrestricted federal aid					
Total general revenues	<u>14,080,343</u>	<u>13,152,951</u>	<u>14,105,864</u>	<u>12,968,920</u>	<u>12,203,129</u>
Changes in Net Position	<u>\$ 291,614</u>	<u>\$ (840,556)</u>	<u>\$ (403,306)</u>	<u>\$ 536,016</u>	<u>\$ (834,031)</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Net (Expense)/Revenue	\$ (13,357,339)	\$ (11,038,663)	\$ (10,864,324)	\$ (9,762,793)	\$ (9,224,151)
General Revenues:					
Taxes:					
Property taxes, levied for general purposes	2,009,657	2,094,642	1,275,262	1,304,505	1,109,609
Property taxes, levied for debt service	702,171	287,254	297,419	240,925	310,773
Property taxes, levied for capital outlay	239,009	144,047	150,164	2,922	238,738
Investment income	51,568	20,964	15,022	18,775	21,143
Unrestricted county aid	861,888	845,536	818,209	701,500	667,836
Unrestricted state aid	8,741,176	8,636,505	7,881,881	7,081,076	6,605,352
Unrestricted federal aid				831,660	97,715
Total general revenues	<u>12,605,469</u>	<u>12,028,948</u>	<u>10,437,957</u>	<u>10,181,363</u>	<u>9,051,166</u>
Changes in Net Position	<u>\$ (751,870)</u>	<u>\$ 990,285</u>	<u>\$ (426,367)</u>	<u>\$ 418,570</u>	<u>\$ (172,985)</u>

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

(Concluded)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund:					
Nonspendable	\$ 145,536	\$ 20,000	\$	\$ 260,877	\$ 138,157
Restricted	18,632			11,834	12,207
Unassigned	4,623,879	5,483,326	4,773,367	2,440,770	2,399,670
Total General Fund	<u>\$ 4,788,047</u>	<u>\$ 5,503,326</u>	<u>\$ 4,773,367</u>	<u>\$ 2,713,481</u>	<u>\$ 2,550,034</u>
All Other Governmental Funds:					
Restricted	\$ 10,957,427	\$ 5,830,041	\$ 7,357,560	\$ 7,890,916	\$ 5,287,517
Unassigned	(254,933)	(274,157)	(180,549)	(22,475)	(369,550)
Total all other governmental funds	<u>\$ 10,702,494</u>	<u>\$ 5,555,884</u>	<u>\$ 7,177,011</u>	<u>\$ 7,868,441</u>	<u>\$ 4,917,967</u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund:					
Nondisposable	\$	\$ 1,049,945	\$ 262,894	\$	\$ 280,964
Unassigned	2,372,201	1,727,402	1,391,440	1,434,341	695,371
Total General Fund	<u>\$ 2,384,555</u>	<u>\$ 2,788,632</u>	<u>\$ 1,654,334</u>	<u>\$ 1,434,341</u>	<u>\$ 976,335</u>
All Other Governmental Funds:					
Restricted	\$ 7,173,995	\$ 8,552,033	\$ 3,310,161	\$ 3,708,462	\$ 3,862,654
Assigned				6,723	6,394
Unassigned				(33,562)	
Total all other governmental funds	<u>\$ 7,173,995</u>	<u>\$ 8,552,033</u>	<u>\$ 3,310,161</u>	<u>\$ 3,681,623</u>	<u>\$ 3,869,048</u>

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

(Concluded)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Federal sources:					
Federal grants	\$ 3,484,421	\$ 2,625,863	\$ 998,521	\$ 1,451,861	\$ 965,564
National School Lunch Program	1,925,289	1,255,733	1,038,925	1,332,036	1,394,351
Total federal sources	<u>5,409,710</u>	<u>3,881,596</u>	<u>2,037,446</u>	<u>2,783,897</u>	<u>2,359,915</u>
State sources:					
State equalization assistance	8,656,085	8,135,274	9,003,009	8,239,857	7,334,872
State grants	136,077	152,296	58,806	2,340	183,227
School Facilities Board	5,875		24,711	1,087,041	
Other revenues	1,421,932	943,500	966,229	961,824	895,516
Total state sources	<u>10,219,969</u>	<u>9,231,070</u>	<u>10,052,755</u>	<u>10,291,062</u>	<u>8,413,615</u>
Local sources:					
Property taxes	3,085,871	3,169,438	3,254,937	2,794,851	2,862,280
County aid	844,915	848,317	833,605	839,555	825,003
Food service sales	1,776	3,730	13,392	23,333	20,338
Investment income	83,619	81,858	180,639	173,202	101,447
Other revenues	184,426	59,500	101,762	69,443	32,893
Total local sources	<u>4,200,607</u>	<u>4,162,843</u>	<u>4,384,335</u>	<u>3,900,384</u>	<u>3,841,961</u>
Total revenues	<u><u>\$ 19,830,286</u></u>	<u><u>\$ 17,275,509</u></u>	<u><u>\$ 16,474,536</u></u>	<u><u>\$ 16,975,343</u></u>	<u><u>\$ 14,615,491</u></u>

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Federal sources:					
Federal grants	\$ 1,447,313	\$ 1,914,279	\$ 1,229,476	\$ 1,479,797	\$ 949,022
National School Lunch Program	1,597,744	1,397,189	1,528,060	1,421,838	1,231,287
Total federal sources	<u>3,045,057</u>	<u>3,311,468</u>	<u>2,757,536</u>	<u>2,901,635</u>	<u>2,180,309</u>
State sources:					
State equalization assistance	7,945,470	7,835,326	7,217,267	6,469,286	6,069,928
State grants	69,846	85,000	99,719	171,757	183,529
School Facilities Board		8,417			
Other revenues	795,706	792,762	688,894	615,790	536,424
Total state sources	<u>8,811,022</u>	<u>8,721,505</u>	<u>8,005,880</u>	<u>7,256,833</u>	<u>6,789,881</u>
Local sources:					
Property taxes	2,947,947	2,412,334	1,917,482	1,494,650	1,661,166
County aid	861,888	845,536	818,209	701,500	667,836
Food service sales	20,262	25,993	35,785	35,003	27,930
Investment income	51,568	20,964	15,022	18,775	14,797
Other revenues	71,886	143,312	279,776	273,208	344,503
Total local sources	<u>3,953,551</u>	<u>3,448,139</u>	<u>3,066,274</u>	<u>2,523,136</u>	<u>2,716,232</u>
Total revenues	<u>\$ 15,809,630</u>	<u>\$ 15,481,112</u>	<u>\$ 13,829,690</u>	<u>\$ 12,681,604</u>	<u>\$ 11,686,422</u>

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

(Concluded)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Expenditures:					
Current -					
Instruction	\$ 8,140,304	\$ 7,405,825	\$ 7,084,131	\$ 7,381,390	\$ 7,012,258
Support services - students and staff	2,740,990	2,483,735	2,299,754	1,946,265	1,766,506
Support services - administration	2,455,888	1,923,086	1,865,934	1,784,321	1,632,049
Operation and maintenance of plant services	1,916,820	1,883,831	1,413,035	1,478,041	1,702,262
Student transportation services	508,384	389,374	457,508	446,938	427,818
Operation of non-instructional services	1,548,182	1,227,036	1,278,881	1,309,981	1,223,163
Capital outlay	1,639,003	1,858,940	1,292,903	2,675,894	2,295,278
Debt service -					
Principal retirement	800,000	765,000	820,000	640,000	630,000
Interest and fiscal charges	227,150	249,850	272,850	252,114	157,975
Bond issuance costs	151,618			128,589	
Total expenditures	<u>\$ 20,128,339</u>	<u>\$ 18,186,677</u>	<u>\$ 16,784,996</u>	<u>\$ 18,043,533</u>	<u>\$ 16,847,309</u>
Expenditures for capitalized assets	\$ 756,963	\$ 577,090	\$ 619,435	\$ 1,903,945	\$ 1,587,558
Debt service as a percentage of noncapital expenditures	5%	6%	7%	6%	5%

(Continued)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Expenditures:					
Current -					
Instruction	\$ 7,053,900	\$ 7,163,070	\$ 6,188,664	\$ 5,662,678	\$ 5,670,546
Support services - students and staff	1,763,771	1,737,455	1,685,945	1,381,842	1,316,059
Support services - administration	1,584,294	1,645,208	1,511,001	1,317,615	1,322,034
Operation and maintenance of plant services	1,578,730	1,863,407	1,401,509	1,124,725	1,286,141
Student transportation services	471,521	439,971	486,740	434,940	389,489
Operation of non-instructional services	1,454,969	1,301,538	1,252,360	1,132,992	1,030,742
Capital outlay	1,839,986	718,998	1,423,259	1,180,992	2,868,281
Debt service -					
Principal retirement	620,000	240,000	240,000	235,000	240,000
Interest and fiscal charges	174,629	52,175	54,575	59,275	62,230
Bond issuance costs		130,820			93,157
Total expenditures	<u><u>\$ 16,541,800</u></u>	<u><u>\$ 15,292,642</u></u>	<u><u>\$ 14,244,053</u></u>	<u><u>\$ 12,530,059</u></u>	<u><u>\$ 14,278,679</u></u>
Expenditures for capitalized assets	\$ 1,376,199	\$ 394,148	\$ 940,782	\$ 739,807	\$ 2,470,012
Debt service as a percentage of noncapital expenditures	5%	2%	2%	2%	3%

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

(Concluded)

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
OTHER FINANCING SOURCES AND USES AND NET CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Modified accrual basis of accounting)

Fiscal Year Ended June 30

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Excess (deficiency) of revenues over expenditures	\$ (298,053)	\$ (911,168)	\$ (310,460)	\$ (1,068,190)	\$ (2,231,818)
Other financing sources (uses):					
Premium on sale of bonds	193,848			231,327	
Transfers in	363,854	154,630	262,210	246,651	209,281
Transfers out	(363,854)	(154,630)	(262,210)	(246,651)	(209,281)
Proceeds from sale of capital assets				3,064	
Insurance recoveries					3,112
Issuance of school improvement bonds	4,410,000			3,825,000	
Total other financing sources (uses)	<u>4,603,848</u>			<u>4,059,391</u>	<u>3,112</u>
Changes in fund balances	<u>\$ 4,305,795</u>	<u>\$ (911,168)</u>	<u>\$ (310,460)</u>	<u>\$ 2,991,201</u>	<u>\$ (2,228,706)</u>
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Excess (deficiency) of revenues over expenditures	\$ (732,170)	\$ 188,470	\$ (414,363)	\$ 151,545	\$ (2,592,257)
Other financing sources (uses):					
Premium on sale of bonds		200,649			64,982
Transfers in	180,424	178,086	176,441	306,134	558,284
Transfers out	(180,424)	(178,086)	(176,441)	(306,134)	(558,284)
Issuance of school improvement bonds		5,200,000			2,540,000
Total other financing sources (uses)		<u>5,400,649</u>			<u>2,604,982</u>
Changes in fund balances	<u>\$ (732,170)</u>	<u>\$ 5,589,119</u>	<u>\$ (414,363)</u>	<u>\$ 151,545</u>	<u>\$ 12,725</u>

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

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NET LIMITED ASSESSED VALUE AND FULL CASH VALUE OF TAXABLE PROPERTY BY CLASS
LAST TEN FISCAL YEARS

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	\$ 35,239,425	\$ 24,478,021	\$ 19,780,933	\$ 22,518,220	\$ 23,186,713
Agricultural and Vacant	3,371,958	4,601,525	3,323,896	3,188,330	3,379,490
Residential (Owner Occupied)	36,784,788	33,155,238	30,578,663	28,248,589	25,875,380
Residential (Rental)	14,709,158	13,895,111	13,437,240	12,512,773	12,747,449
Historical Property			1,180,069		
Total	<u>\$ 90,105,329</u>	<u>\$ 76,129,895</u>	<u>\$ 68,300,801</u>	<u>\$ 66,467,912</u>	<u>\$ 65,189,032</u>
Gross Full Cash Value	\$ 2,300,930,692	\$ 2,630,728,100	\$ 2,506,394,007	\$ 2,046,281,049	\$ 1,990,149,930
Ratio of Net Limited Assessed Value to Gross Full Cash Value	3.92%	2.89%	2.73%	3.25%	3.28%
Total Direct Rate	4.01	4.49	5.11	4.71	4.75

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	\$ 16,481,614	\$ 15,630,536	\$ 9,915,926	\$ 10,533,927	\$ 11,810,211
Agricultural and Vacant	2,211,080	2,339,582	2,431,889	2,542,413	2,746,261
Residential (Owner Occupied)	23,989,664	22,328,808	20,750,115	18,012,175	21,429,919
Residential (Rental)	12,465,142	12,278,749	12,085,178	10,254,325	7,996,196
Total	<u>\$ 55,147,500</u>	<u>\$ 52,577,675</u>	<u>\$ 45,183,108</u>	<u>\$ 41,342,840</u>	<u>\$ 43,982,587</u>
Gross Full Cash Value	\$ 1,898,423,993	\$ 1,832,489,988	\$ 1,620,802,464	\$ 1,537,617,204	\$ 1,441,091,332
Ratio of Net Limited Assessed Value to Gross Full Cash Value	2.90%	2.87%	2.79%	2.69%	3.05%
Total Direct Rate	5.62	4.01	4.19	3.72	3.91

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

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

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NET FULL CASH ASSESSED VALUE OF TAXABLE PROPERTY BY CLASS
LAST TEN FISCAL YEARS

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	\$ 43,871,006	\$ 27,690,047	\$ 21,874,114	\$ 24,424,548	\$ 25,916,170
Agricultural and Vacant	5,582,119	7,567,441	4,906,499	4,390,937	4,589,467
Residential (Owner Occupied)	64,709,957	56,347,194	50,146,232	45,404,755	39,010,981
Residential (Rental)	27,157,545	24,525,112	22,617,015	20,641,776	19,602,852
Historical Property			1,322,202		
Total	\$ 141,320,627	\$ 116,129,794	\$ 100,866,062	\$ 94,862,016	\$ 89,119,470
Gross Full Cash Value	\$ 2,300,930,692	\$ 2,630,728,100	\$ 2,506,394,007	\$ 2,046,281,049	\$ 1,990,149,930
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	6.14%	4.41%	4.02%	4.64%	4.48%
Estimated Net Full Cash Value	\$ 1,059,180,771	\$ 850,577,012	\$ 741,493,585	\$ 697,376,279	\$ 647,404,010
Total Direct Rate	4.01	4.49	5.11	4.71	4.75

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	\$ 18,093,801	\$ 16,330,966	\$ 10,122,736	\$ 10,540,039	\$ 11,812,567
Agricultural and Vacant	2,661,852	2,673,927	2,715,331	2,616,111	2,855,111
Residential (Owner Occupied)	34,606,838	31,588,128	22,551,354	18,043,487	21,431,690
Residential (Rental)	18,024,319	17,276,005	13,081,067	10,255,736	7,996,232
Total	\$ 73,386,810	\$ 67,869,026	\$ 48,470,488	\$ 41,455,373	\$ 44,095,600
Gross Full Cash Value	\$ 1,898,423,993	\$ 1,832,489,988	\$ 1,620,802,464	\$ 1,537,617,204	\$ 1,441,091,332
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	3.87%	3.70%	2.99%	2.70%	3.06%
Estimated Net Full Cash Value	\$ 531,960,902	\$ 466,862,848	\$ 327,440,376	\$ 275,521,040	\$ 294,511,166
Total Direct Rate	5.62	4.01	4.19	3.72	3.91

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

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
PROPERTY TAX ASSESSMENT RATIOS
LAST TEN FISCAL YEARS**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Commercial, Industrial, Utilities and Mining	18 %	18 %	18 %	18 %	18 %
Agricultural and Vacant	15	15	15	15	15
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	15	15	15	14	15

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Commercial, Industrial, Utilities and Mining	18 %	19 %	19 %	20 %	20 %
Agricultural and Vacant	15	16	16	16	16
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	14	15	16	15	15

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

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Overlapping Rates									District Direct Rates		
	State Equalization	County	Flood Control District	Community College District	Central Arizona Water	City of Phoenix	City of Tolleson	City of Avondale	Tolleson Union High School District No. 214	Primary	Secondary	Total
	2022	0.43	1.35	0.18	1.23	0.14	2.12	2.75	1.42	4.73	1.90	2.11
2021	0.44	1.40	0.18	1.29	0.14	2.13	3.53	1.42	4.71	2.00	2.49	4.49
2020	0.46	1.40	0.18	1.33	0.14	2.13	3.72	1.65	5.01	2.17	2.94	5.11
2019	0.47	1.40	0.18	1.38	0.14	2.14	3.83	1.76	4.45	2.08	2.63	4.71
2018	0.49	1.40	0.18	1.41	0.14	2.16	3.99	1.60	3.94	2.20	2.55	4.75
2017	0.50	1.40	0.18	1.47	0.14	2.17	3.97	1.70	3.57	2.72	2.90	5.62
2016	0.51	1.36	0.16	1.39	0.14	1.82	3.97	1.75	4.01	2.40	1.61	4.01
2015	0.51	1.32	0.14	1.52	0.14	1.82	3.75	1.75	4.53	1.85	2.34	4.19
2014	0.51	1.28	0.14	1.53	0.14	1.82	3.76	1.81	5.49	1.26	2.45	3.72
2013	0.47	1.24	0.18	1.38	0.10	1.82	3.42	1.33	4.85	1.54	2.37	3.91

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
PRINCIPAL PROPERTY TAXPAYERS
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Taxpayer</u>	<u>2022</u>		<u>2013</u>	
	<u>Net Limited Assessed Valuation</u>	<u>Percentage of District's Net Limited Assessed Valuation</u>	<u>Net Full Cash Assessed Valuation</u>	<u>Percentage of District's Net Full Cash Assessed Valuation</u>
Crpmarwest Logic Park Owner L L C	\$ 7,892,977	8.76 %		
F-Star Buckeye Rd LLC/Buckeye Building Owner	6,601,510	7.33		
MRE Paz LLC	4,037,388	4.48		
Pecan REH LLC	3,181,407	3.53	\$ 2,738,338	6.21 %
MP Phoenix 91 LLC	1,703,259	1.89		
Target Corporation	1,428,723	1.59	1,702,090	3.86
Smith's Food & Drug Centers Inc	1,177,503	1.31	948,055	2.15
Arizona Public Service Company	931,748	1.03	313,079	0.71
Medline Industries Inc	569,974	0.63		
First American Title Insurance Company Trust	445,988	0.49		
Bank of America			948,055	2.15
83 DGLLC/83 SGLLC/ 83 MBLLC/ 83 JPLLC			330,717	0.75
Southern California Edison Co. (T&D)			317,488	0.72
Empire Residential Opportunity Fund LLC			291,031	0.66
Broden Country Corners LLC			277,802	0.63
GBC Properties LLC			268,983	0.61
Total	<u>\$ 27,970,477</u>	<u>31.04 %</u>	<u>\$ 8,135,638</u>	<u>18.45 %</u>

Source: The source of this information is the Maricopa County Assessor's records.

Notes: 1) On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Fiscal Years	Collected to the End of the Current Fiscal Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	\$ 3,477,812	\$ 3,430,076	98.63 %	\$	\$ 3,430,076	98.63 %
2021	3,371,921	3,262,920	96.77	108,856	3,371,776	100.00
2020	3,468,308	3,340,237	96.31	127,410	3,467,647	99.98
2019	3,153,475	2,862,710	90.78	290,621	3,153,331	100.00
2018	3,074,285	2,910,272	94.67	163,870	3,074,142	100.00
2017	3,117,841	2,988,965	95.87	128,666	3,117,631	99.99
2016	2,540,206	2,499,269	98.39	40,755	2,540,024	99.99
2015	1,974,921	1,918,768	97.16	55,988	1,974,756	99.99
2014	1,504,625	1,449,880	96.36	54,590	1,504,470	99.99
2013	1,711,921	1,630,763	95.26	81,266	1,712,029	100.01

Source: The source of this information is the Maricopa 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.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
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	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income	
2022	\$ 11,908,487	\$	\$ 11,908,487	0.52 %	\$ 641	\$ 11,908,487	0.52 %	\$ 641	N/A %	
2021	8,085,061	60,641	8,024,420	0.31	489	8,085,061	0.31	493	0.003	
2020	8,920,483	131,313	8,789,170	0.35	544	8,920,483	0.36	553	0.004	
2019	9,575,905	67,173	9,508,732	0.46	603	9,575,905	0.47	607	0.005	
2018	6,165,000	34,858	6,130,142	0.31	395	6,165,000	0.31	397	0.003	
2017	6,785,000	46,558	6,738,442	0.35	446	6,785,000	0.36	449	0.004	
2016	7,025,000	112,657	6,912,343	0.38	460	7,025,000	0.38	467	0.004	
2015	2,065,000	15,639	2,049,361	0.13	139	2,065,000	0.13	141	0.001	
2014	2,300,000		2,300,000	0.14	160	2,300,000	0.14	160	0.001	
2013	2,540,000	16,138	2,523,862	0.16	180	2,540,000	0.16	181	0.002	

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

Note: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 87 were adopted in fiscal year 2022. The standard replaces the previous capital and operating lease designations with financed purchases or leases depending on the substance of the transactions. The fiscal year 2013-2021 information within this column relates to the transactions previously designated as capital leases.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2022

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Overlapping:			
Maricopa County Community College District	\$ 184,715,000	0.18 %	\$ 332,487
Maricopa County Special Health Care District	640,695,000	0.18	1,153,251
City of Phoenix	918,905,000	0.59	5,421,540
Western Maricopa Education Center District No. 402	144,220,000	0.50	721,100
Tolleson Union High School District No. 214	217,315,000	6.12	<u>13,299,678</u>
Subtotal, Overlapping Debt			<u>20,928,056</u>
Direct:			
Union Elementary School District No. 62			<u>11,908,487</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 32,836,543</u></u>

DIRECT AND OVERLAPPING GENERAL BONDED DEBT RATIOS

Net Direct General Obligation Bonded Debt		
As a Percentage of Net Limited Assessed Valuation		8.43 %
Net Direct and Overlapping General Bonded Debt		
Per Capita	\$ 1,768	
As a Percentage of Net Limited Assessed Valuation		23.24 %
As a Percentage of Gross Full Cash Value		1.43 %

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

- Notes:** 1) Estimated percentage of debt outstanding applicable to the District is calculated based on a portion of the District's net limited assessed valuation as a percentage of the net limited assessed valuation of the overlapping jurisdiction.
- 2) Outstanding debt as of June 30, 2021 is presented for the overlapping governments as this is the most recent available information.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Class B Bond Legal Debt Margin Calculation for Fiscal Year 2022:

Net full cash assessed valuation	\$ 141,320,627
Debt limit (10% of assessed value)	14,132,063
Debt applicable to limit	11,739,543
Legal debt margin	<u>\$ 2,392,520</u>

Total Legal Debt Margin Calculation for Fiscal Year 2022:

Net full cash assessed valuation	\$ 141,320,627
Debt limit (15% of assessed value)	21,198,094
Debt applicable to limit	11,739,543
Legal debt margin	<u>\$ 9,458,551</u>

Fiscal Year Ended June 30

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Debt Limit	\$ 21,198,094	\$ 17,419,469	\$ 15,129,909	\$ 14,229,302	\$ 13,367,920
Total net debt applicable to limit	<u>11,739,543</u>	<u>8,014,543</u>	<u>8,840,752</u>	<u>9,485,000</u>	<u>6,165,000</u>
Legal debt margin	<u>\$ 9,458,551</u>	<u>\$ 9,404,926</u>	<u>\$ 6,289,157</u>	<u>\$ 4,744,302</u>	<u>\$ 7,202,920</u>

Total net debt applicable to the limit as a percentage of debt limit	55%	46%	58%	67%	46%
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	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt Limit	\$ 11,088,022	\$ 10,180,354	\$ 7,270,573	\$ 6,218,306	\$ 6,614,340
Total net debt applicable to limit	<u>6,485,000</u>	<u>7,025,000</u>	<u>2,065,000</u>	<u>2,300,000</u>	<u>2,540,000</u>
Legal debt margin	<u>\$ 4,603,022</u>	<u>\$ 3,155,354</u>	<u>\$ 5,205,573</u>	<u>\$ 3,918,306</u>	<u>\$ 4,074,340</u>

Total net debt applicable to the limit as a percentage of debt limit	58%	69%	28%	37%	38%
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Source: The source of this information is the District's financial records.

- Notes:**
- 1) The District's general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds outstanding and the statutory debt limit on Class B bonds outstanding. The calculations of the debt margins are presented in detail for the current fiscal year only.
 - 2) Prior to FY17, net bond premium was restricted by amount and not subject to the statutory debt limit. Beginning with FY17, any additional net premiums 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.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
COUNTY-WIDE DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2021	4,507,419	\$ N/A	\$ N/A	4.5 %	18,575
2020	4,439,220	245,077,753	53,521	6.6	16,403
2019	4,367,835	222,943,072	49,704	3.6	16,144
2018	4,294,460	210,370,180	47,694	5.5	15,764
2017	4,221,684	196,286,191	45,573	4.2	15,532
2016	4,137,076	185,112,000	40,415	4.5	15,110
2015	4,076,438	178,170,000	38,030	5.5	15,033
2014	4,008,651	168,483,421	27,256	5.9	14,695
2013	3,824,058	147,374,500	38,238	9.1	14,365
2012	3,843,370	142,864,275	31,757	8.4	14,042

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 U.S. Census Bureau, Small Area Income, and Poverty Program (SAIPE).

Note: N/A indicates that the information is not available.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Employer</u>	<u>2022</u>		<u>2013</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Banner Health	26,660	1.54	25,126	1.47
State of Arizona	24,990	1.44	52,076	3.05
Walmart	20,080	1.16	31,837	1.86
Frys Food Stores	15,320	0.88		
Maricopa County	13,890	0.80	13,308	0.78
Wells Fargo	13,170	0.76	13,679	0.80
City of Phoenix	11,570	0.67	14,983	0.88
Amazon	11,440	0.66		-
Arizona State University	11,360	0.66	12,222	0.71
Intel Corporation	11,350	0.66	11,000	0.64
Apollo Group Inc.			10,000	0.58
Bank of America			12,500	0.73
JP Morgan Chase & Co			11,407	0.67
Mesa Public Schools			8,400	0.49
U.S. Postal Service			8,150	0.48
US Airways			9,237	0.54
	<u>159,830</u>	<u>9.23</u> %	<u>233,925</u>	<u>13.68</u> %
 Total employment	 <u>1,731,830</u>		 <u>1,710,000</u>	

Source: The source of the data is from Maricopa Association of Governments.

Note: The principal employer data is presented for Maricopa County.

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS**

	Full-time Equivalent Employees as of June 30				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Supervisory					
Superintendent	1	1	1	1	1
Consultants/supervisors of instruction	6	4	4	3	3
Principals	3	3	3	3	3
Assistant principals	2	2	2	2	2
Total supervisory	<u>12</u>	<u>10</u>	<u>10</u>	<u>9</u>	<u>9</u>
Instruction					
Teachers	96	109	85	88	88
Other professionals (instructional)	4	3	3	3	3
Aides	30	28	24	25	21
Total instruction	<u>130</u>	<u>140</u>	<u>112</u>	<u>116</u>	<u>112</u>
Student Services					
Nurses	3	4	3	3	3
Counselors/Advisors	5	3	3	1	1
Total student services	<u>8</u>	<u>7</u>	<u>6</u>	<u>4</u>	<u>4</u>
Support and Administration					
Clerical workers	12	11	11	11	11
Maintenance workers	4	4	4	4	4
Bus Drivers	7	6	5	5	5
Food Service workers	15	21	13	13	13
Other classified	15	11	11	11	11
Total support and administration	<u>53</u>	<u>53</u>	<u>44</u>	<u>44</u>	<u>44</u>
Total	<u>203</u>	<u>210</u>	<u>172</u>	<u>173</u>	<u>169</u>

(Continued)

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Supervisory					
Superintendent	1	1	1	1	1
Consultants/supervisors of instruction	3	3	3	3	3
Principals	3	3	2	2	2
Assistant principals	2	2	2	2	2
Total supervisory	<u>9</u>	<u>9</u>	<u>8</u>	<u>8</u>	<u>8</u>
Instruction					
Teachers	84	83	81	80	80
Other professionals (instructional)	2	2	2	2	2
Aides	17	17	17	16	14
Total instruction	<u>103</u>	<u>102</u>	<u>100</u>	<u>98</u>	<u>96</u>
Student Services					
Nurses	3	3	3	3	2
Counselors/Advisors	1	1	1	1	1
Total student services	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>3</u>
Support and Administration					
Clerical workers	11	10	10	10	10
Maintenance workers	4	6	6	6	6
Bus Drivers	5	5	5	5	5
Food Service workers	13	13	13	13	12
Other classified	11	11	11	11	11
Total support and administration	<u>44</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>44</u>
Total	<u><u>160</u></u>	<u><u>160</u></u>	<u><u>157</u></u>	<u><u>155</u></u>	<u><u>151</u></u>

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

(Concluded)

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Average Daily Membership	Operating Expenditures	Cost per Pupil	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Free/Reduced Students
2022	1,618	\$ 17,310,568	\$ 10,699	10.11 %	\$ 19,459,879	\$ 12,027	4.24 %	96	16.9	81.0 %
2021	1,576	15,312,887	9,716	18.83	18,184,237	11,538	20.21	109	14.5	64.0
2020	1,761	14,399,243	8,177	0.19	16,903,371	9,599	5.11	85	20.7	64.0
2019	1,758	14,346,936	8,161	6.73	16,054,947	9,133	3.89	88	20.0	83.7
2018	1,800	13,764,056	7,647	0.29	15,822,968	8,791	(3.19)	88	20.5	84.0
2017	1,824	13,907,185	7,625	0.76	16,563,052	9,081	16.27	84	21.7	83.7
2016	1,870	14,150,649	7,567	14.24	14,604,436	7,810	6.55	83	22.5	83.8
2015	1,891	12,526,219	6,624	4.38	13,860,520	7,330	1.98	81	23.3	86.0
2014	1,742	11,054,792	6,346	(4.08)	12,520,854	7,188	0.93	98	17.8	84.2
2013	1,665	11,015,011	6,616	(15.08)	11,857,361	7,122	(30.44)	96	17.3	84.2


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

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
CAPITAL ASSETS INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year Ended June 30									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Schools</u>										
<u>Elementary</u>										
Buildings	3	3	3	3	3	3	3	3	3	3
Square feet	202,597	202,597	202,597	202,597	202,597	202,597	202,597	202,597	202,597	202,597
Capacity	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Enrollment	1,748	1,721	1,758	1,758	1,826	1,826	1,870	1,891	1,751	1,550
<u>Administrative</u>										
Buildings	1	1	1	1	1	1	1	1	1	1
Square feet	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182	4,182
<u>Transportation</u>										
Buses	11	11	12	12	12	12	12	12	12	12
<u>Athletics</u>										
Baseball/softball	3	3	3	3	3	3	3	3	3	3
Playgrounds	3	3	3	3	3	3	3	3	3	3

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



Union Elementary School District No. 62
Single Audit Report
Year Ended June 30, 2022

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

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

Independent Auditor's Report

Governing Board
Union Elementary School District No. 62

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Elementary School District No. 62, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Union Elementary School District No. 62's basic financial statements, and have issued our report thereon dated December 16, 2022. Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Union Elementary School District No. 62's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Union Elementary School District No. 62's internal control. Accordingly, we do not express an opinion on the effectiveness of Union Elementary School District No. 62's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union Elementary School District No. 62's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
December 16, 2022

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

Independent Auditor's Report

Governing Board
Union Elementary School District No. 62

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Union Elementary School District No. 62's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Union Elementary School District No. 62's major federal programs for the year ended June 30, 2022. Union Elementary School District No. 62'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, Union Elementary School District No. 62 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Union Elementary School District No. 62 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 Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62'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 Union Elementary School District No. 62's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Elementary School District No. 62 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Union Elementary School District No. 62's basic financial statements. We issued our report thereon dated December 16, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
December 16, 2022

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2021 - 6/30/2022

<i>Federal Awarding Agency/Program Title</i>	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE								
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$108,746	\$161,989	CHILD NUTRITION CLUSTER	\$1,675,529
NATIONAL SCHOOL LUNCH PROGRAM	10.555	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$53,243	\$161,989	CHILD NUTRITION CLUSTER	\$1,675,529
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$1,513,540	\$1,513,540	CHILD NUTRITION CLUSTER	\$1,675,529
PANDEMIC EBT ADMINISTRATIVE COSTS	10.649	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	N/A	\$2,670	\$2,670	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE					<u>\$1,678,199</u>			
DEPARTMENT OF TREASURY								
COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA GOVERNOR'S OFFICE	ISA-ARP-UNIONESD-042022-69	\$87,580	\$207,977	N/A	\$0
COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA GOVERNOR'S OFFICE	ERMT-21-2017	\$120,397	\$207,977	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					<u>\$207,977</u>			
DEPARTMENT OF EDUCATION								
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	S010A210003	\$560,152	\$560,152	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	H027A210007	\$221,184	\$257,991	SPECIAL EDUCATION CLUSTER (IDEA)	\$263,382
COVID 19 - ARP - SPECIAL EDUCATION GRANTS TO STATES	84.027	COVID-19, 84.027X	ARIZONA DEPARTMENT OF EDUCATION	H027X210007	\$36,807	\$257,991	SPECIAL EDUCATION CLUSTER (IDEA)	\$263,382
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		ARIZONA DEPARTMENT OF EDUCATION	H173A210003	\$760	\$5,391	SPECIAL EDUCATION CLUSTER (IDEA)	\$263,382
COVID19 - ARP - SPECIAL EDUCATION PRESCHOOL GRANTS	84.173	COVID-19, 84.173X	ARIZONA DEPARTMENT OF EDUCATION	H173X210003	\$4,631	\$5,391	SPECIAL EDUCATION CLUSTER (IDEA)	\$263,382
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		ARIZONA DEPARTMENT OF EDUCATION	S287C210003	\$256,105	\$256,105	N/A	\$0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365	84.365A	ARIZONA DEPARTMENT OF EDUCATION	S365A210003	\$72,061	\$72,061	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	S367A210049	\$70,815	\$70,815	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	S424A210003	\$19,980	\$19,980	N/A	\$0
COVID 19 - EDUCATION STABILIZATION FUND (ESSER I)	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D200038	\$132	\$1,861,457	N/A	\$0
COVID 19 - EDUCATION STABILIZATION FUND (ESSER II)	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D210038	\$1,672,061	\$1,861,457	N/A	\$0
COVID 19 - EDUCATION STABILIZATION FUND (ESSER III)	84.425	COVID-19, 84.425U	ARIZONA DEPARTMENT OF EDUCATION	S425U210038	\$189,264	\$1,861,457	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION					<u>\$3,103,952</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$4,990,128</u>			

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

UNION ELEMENTARY SCHOOL DISTRICT NO. 62
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2021 - 6/30/2022

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Union Elementary School District No. 62 under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

10% De Minimis Cost Rate

The auditee did not use the de minimis cost rate.

Assistance Listing Numbers

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

**UNION ELEMENTARY SCHOOL DISTRICT NO. 62
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: Yes

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: No

Union Elementary School District
Uniform System of Financial Records Compliance Questionnaire
For Fiscal Year Ended June 30, 2022

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (CQ).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting CQ sections constitutes the required systematic reviews.

Audit firms must gain an understanding of the district's internal controls and obtain and document sufficient, appropriate evidence annually to support each CQ response. These instructions, the CQ questions, and the required review procedures constitute the minimum audit standards for completing the CQ. Required review procedures are included in the "tooltip" next to applicable questions in the web-based auditor submission CQ. The Arizona Auditor General may reject CQs that are not prepared in compliance with the minimum audit standards.

- Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor's CQ responses and related comments.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" responses on the CQ.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
- Audit firms must consider population size in determining the number of items to test (i.e., sample, scan, review, examine, or observe), and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Credit cards and purchasing cards, Procurement, and Student attendance reporting CQ sections prescribe minimum sample sizes for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the applicable questions throughout the CQ.
- A "Yes" response indicates that the audit firm has determined that the district complied with the USFR for that question based on auditor obtained evidence. Several review procedures allow for auditors to determine whether the district implemented compensating controls when recommended USFR procedures could not be implemented due to limited staff size. When compensating controls are found, auditors should answer the question "Yes" and describe in the comments the compensating controls in place to meet the question's objective. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the CQ, audit reports, audit documentation, and any other sources of information available.
- A "No" response indicates the district did not comply with the USFR for that question. Audit firms must explain the district's deficiency noted for all "No" responses in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report, and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted, or dollar amount of the error, and any other relevant information that would provide context for the deficiency.
Cash and revenues questions apply to all the district's cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for "No" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.
- An "N/A" response indicates the district did not have activity related to the USFR requirements for that question. The audit firm must explain all "N/A" responses in the comment box below the question, unless the reason for the N/A is obvious.

The questions in the CQ do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the CQ, including the School District Procurement Rules and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's CQ responses and comments available on request for the Arizona Auditor General and the ADE's review. To facilitate this review, the audit firm should include in the audit documentation a copy of the CQ with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the CQ, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based auditor submission CQ. Audit firms should print the file to PDF to create the CQ document to distribute to the district. As required by A.R.S. §15- 914(D), the district must submit the completed CQ with the audit reporting package to the district's county school superintendent's office and ADE.

Governing board/management procedures

Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.

1. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

Yes ▼

2. The District annually provided guidance to all governing board members and employees on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as part of their employment. [A.R.S. §§38-502](#) and [38-509](#)

Yes ▼

3. The District annually obtained conflict-of-interest (COI) forms that adequately allowed governing board members and employees to fully disclose a conflict of interest in any contract, sale, purchase, or service, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §38-502](#)

Yes ▼

4. The District maintained, for public inspection, a special file with all documents necessary to memorialize all conflict-of-interest disclosures. [A.R.S. §38-509](#)

Yes ▼

5. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that purchase. [A.R.S. §§38-502\(11\)](#) and [38-503\(B\)](#)

N/A ▼

No business relationship conflicts were disclosed.

6. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner. Yes

During FY22, the District discovered that \$40 was stolen from a School cafeteria. Upon learning of the theft, the District immediately contacted local police and filed a police report. In addition, the District notified the Arizona Auditor General's Office. The District was not able to identify the thief, however the District has updated cash handling procedures and provided cash handling training to cafeteria staff to prevent future thefts. The District also installed safes at each cafeteria.

7. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment. Yes

8. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#) Yes

9. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#) Yes

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018 N/A

No student activities receipts in FY22.

Sample

0

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by [A.R.S. §15-342\(25\)](#). N/A

No such expenditures.

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

1. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget—Submission and Publication Instructions](#). Yes

2. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget. [A.R.S. §15-905\(E\)](#). Yes

3. Total budgeted expenditures on the adopted budget for the M&O Fund and UCO Fund were within the general budget limit and the unrestricted capital budget limit. If not, and ADE notified the District that the budget exceeded either limit, the District followed the requirements of [A.R.S. §15-905\(E\)](#). Yes

4. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S. §15-905\(I\)](#). Yes

5. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S. §15-905\(M\)](#) and [A.R.S. §15-915](#). N/A

No prior year over-expenditure.

Accounting records

Objective: To determine whether the District accurately maintains accounting records to provide support for financial information. Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.

1. The District coded transactions in accordance with the [USFR §III Chart of Accounts](#). Yes

2. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer.

Population

Sample

3. The District transferred monies only between funds listed in the USFR §III Chart of Accounts—Authorized Transfers.

Population

Sample

4. The District documented and dated a monthly review of financial transactions the county school superintendent (CSS) initiated (i.e., revenue or journal entries) for propriety and researched and resolved any differences.

5. The District reconciled cash balances by fund monthly with the CSS or county treasurer’s records, as applicable, and properly supported, documented, and dated the reconciliations.

6. The District reconciled revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS, and the reconciliation was reviewed and properly supported.

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

1. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. Yes

2. The District used an M&O Fund revolving bank account in accordance with [A.R.S. §15-1101](#). Yes

3. The District used miscellaneous receipts clearing bank account(s) in accordance with [A.R.S. §15-341\(A\)\(20\)](#). N/A

No account.

4. The District used a Food Service Fund clearing bank account(s) in accordance with [USFR page X-F-5](#) and [Arizona Attorney General Opinion 160-35](#). Yes

5. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#). N/A

No account.

6. The District used an Auxiliary Operations Fund bank account in accordance with [A.R.S. §15-1126](#). N/A

No account.

7. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. [A.R.S. §15-1126](#) Yes

Population

Sample

8. The extracurricular activities fees tax credit monies were included in the Auxiliary Operations Fund and/or separately accounted for in a Extracurricular Activities Fees Tax Credit Fund.

Yes ▼

9. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#).

N/A ▼

No account.

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#).

N/A ▼

No account.

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account.

N/A ▼

No student activities receipts in FY22.

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#).

Yes ▼

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#).

N/A ▼

No account.

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#).

N/A ▼

No account.

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#).

Yes ▼

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

17. The District used the electronic payments clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#).

N/A ▼

No account.

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#).

N/A ▼

No account.

20. The use of debit cards was prohibited as a payment method associated with any District bank account.

Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account.

Yes ▼

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies.

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.

Sample

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation.

Sample

25. The District's deposits with the county treasurer were reconciled.

26. The District retained supporting documentation for disbursements from bank accounts.

Sample

27. The District safeguarded unused checks.

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.

The District does not use signature stamps, plates or electronic signatures for signing checks or other accounting purposes.

29. All District bank accounts were reconciled monthly by an employee not involved with cash-handling or issuing checks, and reconciliations were reviewed, signed, and dated by an employee independent of the cash-handling process.

30. The District tracked and reconciled the number of meals sold to the total cash collected per day.

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

1. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting.

No supplies inventory.

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

1. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold.

The District maintains the capital asset list in its financial reporting software, Visions.

2. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property. Yes

3. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually. Yes

4. The District's stewardship list for items costing at least \$1,000 but less than the District's capitalization threshold, included financed assets, and contained all required information. No

The stewardship listing was maintained in Visions. The stewardship listing does not appear to be updated annually for disposals.

5. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list. No

For five out of 10 assets reviewed, the asset was not properly tagged. For three out of 10 assets, reviewed, the assets selected from the stewardship and capital asset listings could not be located at the school site. For four of five assets reviewed, the assets selected from the school site were not recorded on the stewardship or capital asset listing.

6. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list. Yes

7. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion. Yes

Data Entry

12/1/2020

8. The governing board or authorized designee approved stewardship and capital asset items disposed of during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with [Arizona Administrative Code \(A.A.C\) R7-2-1131](#).

For two vehicles that were traded in during FY22, the governing board did not approve the trade in at the time of the transaction.

Data Entry

Expenditures

Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.

1. The District separated responsibilities for expenditure processing among employees (i.e., voucher preparation, recordkeeping, and authorization).

2. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in [A.R.S. §15-207](#), [A.R.S. §15-304](#), [A.R.S. §15-907](#), and [A.R.S. §15-916](#).

For one of 32 disbursements reviewed, the District authorized the purchase order after receiving the invoice.

3. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR.

Sample

4. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §§43-1089.01](#) and [15-342\(24\)](#).

Population

Sample

5. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes.

No student activities disbursements in FY22.

6. The District's expenditures made through written quotes or competitively awarded contracts, including cooperative contracts, agreed to quoted amounts or contract pricing and terms.

7. The District prepared an Advice of Encumbrance for levy funds based on list the liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. [A.R.S. §15-906](#) (Districts authorized by [A.R.S. §15-914.01](#) to participate in the accounting responsibility program should perform the duties as described in [A.R.S. §15-304](#).)

The District did not submit an advice of encumbrance to the CSS by July 18.

8. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year vocational education spending. [A.R.S. §15-393](#)

No CTED revenues.

9. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#)

Travel

Objective: To determine whether the District implemented effective controls to ensure employees were traveling for District purposes and appropriately compensated.

1. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of Arizona Department of Administration and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred.

For two of five travel reimbursements reviewed, the request for mileage reimbursement form was not signed by the supervisor approving the reimbursement.

Population

Sample

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and p-card purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

1. The District used credit cards.

Data Entry

2. The District used p-cards.

No p-cards.

Data Entry

3. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing.

4. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

5. The District recovered cards immediately from terminated employees.

N/A

Credit cards are checked out from the District Office and returned after every use. Employees do not maintain possession of cards.

6. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies.

Yes

7. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements.

Yes

8. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase.

Yes

9. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees.

Yes

Procurement

Objective: To determine whether the District followed the School District Procurement Rules and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

1. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR.

Yes

Population

10

Sample

10

2. The District properly procured expenditures that individually or cumulatively totaled over \$100,000.

N/A

No such expenditures that required sealed bids or proposals.

3. The District maintained a list of prospective bidders. R7-2-1023

N/A

No sealed bids or proposals.

4. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year.

N/A

No sealed bids or proposals.

5. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. R7-2-1022, R7-2-1024(C), or R7-2-1042(C)

N/A

Population

0

Sample

0

Data Entry

0

6. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. R7-2-1024(A) or R7-2-1042(B)

N/A

7. The District included all required content in the solicitation, as applicable. R7-2-1024(B) or R7-2-1042(A)

N/A

8. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. R7-2-1029 or R7-2-1045

N/A

9. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. R7-2-1031(D) and R7-2-1050(C)

N/A ▼

10. The District awarded contracts according to R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s).

N/A ▼

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of R7-2-1100 through R7-2-1115.

N/A ▼

12. The District obtained signed procurement disclosure statements for all employees with job responsibilities related to each procurement and for all nonemployee consultants or technical advisors involved in each procurement process. R7-2-1008 and R7-2-1015

N/A ▼

13. The District prepared applicable written determinations as required throughout the procurement rules that specify the reasons for the determination and how the determination was made. R7-2-1004.

N/A ▼

14. The District followed [A.R.S. §15-213](#), and R7-2-1093 for the use of multi-term contracts.

N/A ▼

15. The District followed R7-2-1117 through R7-2-1123 for contracts for specified professional services.

N/A ▼

16. The District's procurement files included the required information, as applicable. R7-2-1001(97)

N/A

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. [A.R.S. §15-213\(N\)](#) and R7-2-1003

Yes

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. R7-2-1191 through R7-2-1195

Yes

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period.

Yes

Population

49

Sample

13

Data Entry

Mohave, TCPN/OMN

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative, including how the determination was made. R7-2-1004

Yes

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. R7-2-1011

N/A

District did not act as lead.

Population

0

Sample

0

Data Entry

N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. R7-2-1055 and R7-2-1056

N/A ▼

No emergency procurements.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. R7-2-1053 and R7-2-1086

N/A ▼

No such procurements.

Sample

0

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#).

N/A ▼

No such purchases.

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded \$100,000, or followed the guidelines for written quotes if below the threshold. [A.R.S. §38-503\(C\)](#)

N/A ▼

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and R7-2-1196(C)

N/A ▼

No such purchases.


Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

1. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL).

Yes 

2. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in [A.R.S. §15-977 \(see CSF FAQs\)](#).

Yes 

3. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3).

Yes 

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

1. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees.

Yes 

2. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date.

Yes 

3. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation.

Yes 

4. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay.

N/A

No hourly employees receive prorated payments.

Population

0

Sample

0

5. The District ensured hourly employees were not paid for more than the actual hours worked to date.

Yes

Population

102

Sample

12

6. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4.

No

For one of 5 employee personnel files reviewed, the employee personnel file did not have the required documentation. The file was missing the W-4 and A-4 forms.

7. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. [A.R.S. §§15-512, 15-342, and 41-1750\(G\)](#)

Yes

8. The District enrolled employees who met the ASRS membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual.

Yes

9. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#)

Yes

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment following District policies.

Yes

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor.

Yes

12. The District's payroll was properly reviewed and approved before processing and distribution to employees.

Yes

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

1. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget.

Yes

2. The District reported revenue and expenditure amounts on the AFR that agreed with the District's accounting records and applicable supporting documentation.

No

Actual revenues and expenditures reported on the AFR did not agree to the accounting records for thirteen different funds because adjustments to the accounting records were necessary after the AFR was filed.

3. The District prepared the AFR and AFR summary (if one was prepared) with all information as required by [A.R.S. §15-904](#), and followed the [AFR Review, Submission, and Publication Instructions](#)

Yes

4. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records. No

The Food Service match recorded in Fund 610 on the AFR did not agree to the accounting records by \$510 because adjustments to the accounting records were necessary after the AFR was filed

5. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements. Yes

6. The District's website included its average teacher salary information required by [A.R.S. §15-903\(E\)](#) and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report Yes

7. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely. Yes
[A.R.S. §15-941](#) and [School Finance Reports](#)

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

1. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(J\)\(1\)](#), [15-901\(A\)\(1\)](#), [15-901.07](#), and [15-901.08](#) Yes

2. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#)

Yes ▼

Sample

3

3. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#)

No ▼

For three of 10 partial day attendance reviewed, the District did not calculate absences correctly, resulting in a net understatement of 3.50 absences.

Population

1613

Sample

10

Data Entry

10 EJH

4. The District prorated high school students' membership if enrolled in less than 4 subjects.

N/A ▼

No high school students.

Sample

0

5. The District was a CTED or CTED member.

N/A ▼

Not a CTED or CTED member.

6. The District had an AOI program. [A.R.S. §15-808](#)

N/A ▼

No AOI Program.

7. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number.

Population

Sample

8. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school. (excluding CTED satellite program classes)

9. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(O\)](#)

Sample

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. [A.R.S. §15-393\(Q\)](#)

Sample

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. [A.R.S. §15-393\(Q\)](#)

Sample

12. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI Program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#)

N/A ▼

Sample

0

13. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S. §15-828\(D\)](#).

No ▼

For one of 10 entries reviewed, the District did not retain a copy of the students legal documents (i.e. birth certificate).

Sample

10

14. The entry date in the computerized attendance system agreed to the entry form and was entered into the attendance system within 5 working days after the actual date of the student's enrollment. [A.R.S. §15-828](#).

No ▼

For two of 10 entries reviewed, the District did not maintain supporting documentation so an entry date could not be determined.

Population

594

Sample

10

15. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17](#)

No ▼

For two of 10 entries reviewed, the District did not record the membership dates on the first day of actual attendance

16. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#)

No ▼

For two of 10 entries reviewed, the District did not maintain verifiable documentation of Arizona residency, therefore residency of enrolled students could not be determined.

17. The District reported student withdrawal dates to ADE within 5 working days and maintained documentation that supported the date of data entry.

No

For seven of 10 withdrawals reviewed, the District did not enter withdrawal dates into the system within 5 working days.
For one of 10 withdrawals reviewed, the withdrawal date per the computerized attendance system and withdrawal form did not agree.

Population

92

Sample

10

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#)

Yes

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S. §15-901\(A\)\(1\)](#)

No

For one of 10 withdrawals for consecutive absences reviewed, the District did not maintain supporting documentation so the withdrawal date could not be determined. For seven of 10 withdrawals for consecutive absences reviewed, the District did not determine the last day of attendance correctly or did not support for withdrawal.

Population

57

Sample

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.

N/A

No high school.

Sample

0

23. For students participating in distance learning, the District followed attendance procedures defined in a governing-board-adopted ITM.

N/A ▼

No ITM Program.

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

1. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

Yes ▼

2. The District reviewed and documented any system or software changes implemented.

Yes ▼

3. The District assessed security risks for its systems and data and provided employees annual security awareness training.

Yes ▼

4. The District immediately and appropriately modified terminated or transferred employees' or vendors' access to all District systems.

No ▼

Access to Visions was not removed for two employees that have left the District.

5. The District's system software and hardware was physically protected from unauthorized access, theft, and environmental hazards.

Yes ▼

6. The District scheduled and performed data backup-control procedures for all critical systems at least systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data. Yes

7. The District routinely completed software and application updates and patches when they became available. Yes

8. The District had vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared. No

The District was unable to provide a copy of the contract/agreement for data sharing agreements with 3rd parties accessing or hosting District data.

9. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. No

The District did not require that users with remote or administrative access have multifactor authentication enabled.

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. Yes

12. The District monitored and reviewed IT system-generated incident or error reports to identify security threats or other unusual activity and addressed noted issues. Yes

13. The District had recovery and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually.

Yes

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

1. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

No

The District did not maintain supporting documentation to support eligible students reported on the TRAN 55-1. Also total approved daily miles reported on the TRAN 55-1 of 385, did not agree to supporting documentation which shows that daily miles were only 119.

Records management

Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.

1. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. www.azlibrary.gov/records

Yes

General long-term debt

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

1. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

Yes

2. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. [A.R.S. §15-1021\(F\)](#)

3. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#)

4. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#)

All noted instances of any noncompliance with USFR requirements have been included in the CQ.

Preparer (AUDIT FIRM Representative)

Title

Date

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 2C
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Title:	Elementary and Secondary School Emergency Relief (ESSER) and Safe to Return to In-Person Learning Plan
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Category:	<input checked="" type="checkbox"/> Action Item	<input type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Melanie Block, Academic Services
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EXECUTIVE SUMMARY:

Administration is requesting the Governing Board approve the revisions to the Elementary and Secondary School Emergency Relief (ESSER) plan as shared and attached.

Background:

Districts are required to submit a revised Safe to Return to In-Person Learning plan as a condition of Esser funding. This is the 3rd revision for Union Elementary School District.

RECOMMENDATION:

It is the recommendation that the Governing Board approve the 3rd revision to the Safe to Return In-Person Learning plan.

Additional Information Attached: Safe Return In-Person Instruction and Continuity of Service Plan

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	B	A
		O	E			S	B	B
		T	C			T	S	S
		I	O	A	N	A	I	N
		O	N	Y	A	A	N	T
		N	D	E	Y	N	T	
	DOUCET							
	BRICENO							

Administrative Designee: _____

Safe Return to In-Person Instruction and Continuity of Services Plan (ARP Act)



Entity ID	CTDS	LEA NAME
4277	070462000	Union Elementary School District

How the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policies, on each of the following safety recommendations established by the Centers for Disease Control and Prevention (CDC)

CDC Safety Recommendations	Has the LEA Adopted a Policy? (Y/N)	Describe LEA Policy:
Universal and correct wearing of masks	Yes	Mitigation revised to make masking optional while on school or District property, this aligns with HB 2616 & 2453. Union ESD will continue to provide face masks free of cost for any individual who chooses to continue wearing a mask. We also follow the county masking protocol for close contacts and return from isolation.
Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding)	Yes R	Through our acceleration practice we have worked to keep class sizes low, with a goal of 25 students in a classroom.
Handwashing and respiratory etiquette	Yes	Frequent hand washing/cleaning will be encouraged at regular intervals throughout the day with both soap and water or hand sanitizer. Instructions for hand washing include: <ul style="list-style-type: none"> • Hand sanitizing stations will be available at every school site in the high-traffic areas. • All classrooms will have access to handwashing and students will be instructed to use soap and water, and scrub for 20 seconds, followed by rinsing. • Classrooms without handwashing stations in them will have access to a minimum 60% alcohol-based hand sanitizer.
Cleaning and maintaining healthy facilities, including improving ventilation	Yes R	Enhanced Ventilation <ul style="list-style-type: none"> • All classrooms will have an EPA N-list registered disinfectant available for staff to disinfect high touch points as needed throughout the day. • Continued air quality will be maintained by cleaning all HVAC unit coils and changing air filters as scheduled. • When weather permits staff will increase the amount of outdoor air circulating in rooms by opening doors.

Safe Return to In-Person Instruction and Continuity of Services Plan (ARP Act)



		<ul style="list-style-type: none"> • Air purifiers with HEPA (high efficiency particulate air) filters have been placed in some communal spaces and higher risk areas such as the health office or isolation rooms. • Updated MERV-13 filters have been installed in our A/C Units and changed regularly when cases are identified.
Contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments	No R	
Diagnostic and screening testing	Yes R	<u>Screening Tests</u> Students, families, and staff are provided with at home rapid antigen tests to identify if they are positive for COVID 19 and need to isolate or quarantine.
Efforts to provide vaccinations to school communities	No R	
Appropriate accommodations for children with disabilities with respect to health and safety policies	Yes R	We have reasonable accommodations through chronic medical forms available through school policy, reasonable accommodations as a part of a 504, and/or an IEP.
Coordination with State and local health officials	Yes R	UESD coordinates with state health officials with pool testing and state reporting. Coordinate with Maricopa County on quarantine letters. Communicating about vaccination clinics events to support our community with getting vaccinated. We also host a Maricopa Country Provisional Health Staff, who assists with attendance, reporting and screening.

How the LEA will ensure **continuity of services**, including but not limited to services to address **students' academic needs and students' and staff social, emotional, mental health, and other needs**, which may include **student health and food services**

How the LEA will Ensure Continuity of Services?

Student: To ensure continuity of services, students have access to counselors, health partners and develop skills through Social Emotional Learning (SEL) activities in the classroom aligned with Positive Behavior Intervention Supports

Safe Return to In-Person Instruction and Continuity of Services Plan (ARP Act)



(PBIS). For our students’ academic success, and student well-being, Union ESD offers students In-Person learning model for the 2022-23 school year.

Resources: Union ESD provides families and students with vaccination information and resources such as masks to return and quarantine after 5 days of isolation, we partner with Valley of the Sun United Way (VSUW); Touchstone Behavioral Health to provide access to early childhood care, Preschool and Behavioral Health Services for students and family.

Staff: To ensure our essential workforce and continuity of services staff with social, emotional, and mental health we have Employee Assistance Program which is ComPsych through Union Elementary School District medical benefits of Kairos. Union ESD also uses substance abuse and mental health service administration (SAMASHA) resource for our staff. Staff that are deemed a close contact can perform their duties while non-symptomatic with use of the heightened screener.

Students’ Needs:

Academic Needs

Safety, student social emotional needs, and accelerating learning were the top three concerns of our families. In response to our student achievement and through the strategic focus of creating opportunity to learn for all students. We have emphasized our focus on accelerating learning for all children through lower class sizes and our new English Language Arts adoption for our Pre-School through 8th grade students and reading intervention for our most struggling students.

School hours.

Elementary K-6 Instructional Minutes
 Social Emotional Learning 30 minutes
 Balanced Literacy (Reading, Writing, Language) 2.5 hours
 Mathematics 1.5 hours
 Social Studies & Science 1 hour
 Specials 50 minutes
 Lunch 40 minutes
 Total 7 hours

Middle School 7-8 Instructional Minutes Content
 Social Emotional Learning 30 minutes
 English Language Arts (Reading & Writing) 1 hour 17.5 minutes
 Mathematics 1 hour 17.5 minutes
 Social Studies 1 hour 17.5 minutes
 Science 1 hour 17.5 minutes
 Specials 50 minutes
 Lunch with Socialization 30 minutes
 Total 7 hours

Extended Learning Provided to accelerate learning. Schools have before and after school programming through the 21st CLCC grant. This allows for tutoring with current course work, specific academic intervention, and enrichment opportunities for students.

Union ESD provides summer camp that will strategically support math instruction and connect students with caring adults to ensure we are providing students with well-rounded opportunities through

R

Safe Return to In-Person Instruction and Continuity of Services Plan (ARP Act)



	enrichment. This program is offered in conjunction with the YMCA which emphasizes work in hobbies and recreation through afternoon activities and high interest field trips.
Social, Emotional and Mental Health Needs	<p>We recognize that many students may struggle with processing our new normal and each of our schools are prepared to aid our students in any way. All schools have a student support team consisting of a school counselor, Social Emotional Learning (SEL) Interventionist and access to Touchstone support to address the social & emotional needs of students. Social emotional learning is built into the daily schedule for all students.</p> <p>Union Elementary School District has school counselors at each site that teach 2nd step curriculum to all students assist with student emotional or behavioral health needs & to connect families to community resources.</p>
Other Needs (which may include student health and food services)	<p>Breakfast & Lunch Services</p> <ul style="list-style-type: none"> • Food & Nutrition Services will provide breakfast and lunch for students, or students may bring their lunch to school.
Staff Needs:	
Social, Emotional and Mental Health Needs	UESD partners with ComPsych for Employee Assistance Program and Behavioral Health Services to help support staff's emotional or behavioral health needs and to connect staff to community resources. Training for leadership in the Social Emotional Learning competencies.
Other Needs	<p>Union ESD monitors and communicates about the spread of COVID 19. Union ESD uses our website & social media for updates to our community.</p> <p>Additionally, employee protocols are established based on community monitoring that reveals increased levels of community spread of COVID19. These practices are put in place as part of a general scale-up of operations.</p>

The LEA must **regularly, but no less frequently than every six months** (taking into consideration the timing of significant changes to CDC guidance on reopening schools), **review and, as appropriate, revise its plan** for the safe return to in-person instruction and continuity of services **through September 30, 2023**

Date of Revision	January 1, 2023 – June 30, 2023
Public Input	
Describe the process used to seek public input, and how that input was taken into account in the revision of the plan:	<p>UESD offered the public two opportunities for input and information regarding UESD's COVID19 response. Originally UESD offered 3 Town Halls 2 In-Person and 1 Virtual in July of 2020. For the 2021-22 school year in-person town hall was held on June 29, 2021. A virtual town hall was held on July 1, 2021.</p> <p>The primary input from families through town halls and surveys focused on the health and safety of students and staff, student well-being, and accelerating learning. The UESD Back to School Plan is a proactive approach which reflects the input received from the public.</p>



Union ESD provides monthly updates in our Governing Board Meetings with an opportunity for public comment and our Board to revise our plan.

Plan was most recently updated at the March 9, 2023 Public Governing Board Meeting.

U.S. Department of Education Interim Final Rule (IFR)

(1) LEA Plan for Safe Return to In-Person Instruction and Continuity of Services

- (a) An LEA must describe in its plan under section 2001(i)(1) of the ARP Act for the safe return to in-person instruction and continuity of services—
 - (i) how it will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policies, on each of the following safety recommendations established by the CDC:
 - (A) Universal and correct wearing of masks.
 - (B) Modifying facilities to allow for physical distancing (*e.g.*, use of cohorts/podding)
 - (C) Handwashing and respiratory etiquette.
 - (D) Cleaning and maintaining healthy facilities, including improving ventilation.
 - (E) Contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments.
 - (F) Diagnostic and screening testing.
 - (G) Efforts to provide vaccinations to school communities.
 - (H) Appropriate accommodations for children with disabilities with respect to health and safety policies.
 - (I) Coordination with State and local health officials.
 - (ii) how it will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social, emotional, mental health, and other needs, which may include student health and food services.

- (b)(i) During the period of the ARP ESSER award established in section Start Printed Page 212022001(a) of the ARP Act, an LEA must regularly, but no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools), review and, as appropriate, revise its plan for the safe return to in-person instruction and continuity of services.
 - (ii) In determining whether revisions are necessary, and in making any revisions, the LEA must seek public input and take such input into account
 - (iii) If at the time the LEA revises its plan the CDC has updated its guidance on reopening schools, the revised plan must address the extent to which the LEA has adopted policies, and describe any such policies, for each of the updated safety recommendations.

- (c) If an LEA developed a plan prior to enactment of the ARP Act that meets the statutory requirements of section 2001(i)(1) and (2) of the ARP Act but does not address all the requirements in paragraph (a), the LEA must, pursuant to paragraph (b), revise and post its plan no later than six months after receiving its ARP ESSER funds to meet the requirements in paragraph (a).

- (d) An LEA's plan under section 2001(i)(1) of the ARP Act for the safe return to in-person instruction and continuity of services must be—
 - (i) In an understandable and uniform format;
 - (ii) To the extent practicable, written in a language that parents can understand or, if it is not practicable to provide written translations to a parent with limited English proficiency, be orally translated for such parent; an

Safe Return to In-Person Instruction and Continuity of Services Plan (ARP Act)



- (iii) Upon request by a parent who is an individual with a disability as defined by the ADA, provided in an alternative format accessible to that parent

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 2D
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Title:	Second Reading of Policy Advisories 739-743
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Category:	<input checked="" type="checkbox"/> Action Item	<input type="checkbox"/> Consent Item	<input type="checkbox"/> Information
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Department:	Kristine Morris, Superintendent
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EXECUTIVE SUMMARY:

District Administration is recommending the approval of the second reading of policy advisories 739-743 as detailed below:

- Policy Advisory No.739 Family Life Education
- Policy Advisory No. 740 Library Materials Selection and Adoption
- Policy Advisory No. 741 Admission of Students in Foster Care
- Policy Advisory No. 742 Exclusions and Exemptions from School Attendance
- Policy Advisory No. 743 Parental Involvement in Education

RECOMMENDATION:

It is the recommendation that the Governing Board approve the second reading of policy advisories 739-743.

Additional Information Attached: Policy Services Advisory 739-743

Recommendation: <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input type="checkbox"/> No Action Required <input type="checkbox"/> Acknowledge	Board Action	M	S			A	B	A
		O	E			B	S	B
		T	C			S	T	S
		I	O	A	N	A	I	E
		O	N	Y	A	N	T	N
		N	D	E	Y	N	T	T
	DOUCET							
	BRICENO							

Administrative Designee: _____

POLICY SERVICES

ADVISORY

Volume 35, Number 1

January 2023

- Policy Advisory No. 739 ... (**NEW**) Exhibit — IHAMB-EA — Family Life Education
(**NEW**) Exhibit — IHAMB-EB — Family Life Education
- Policy Advisory No. 740 (**NEW**) Exhibit — IJL-E — Library Materials
Selection and Adoption
- Policy Advisory No. 741 Policy — JFABDA— Admission of
Students in Foster Care
Regulation — JFABDA — Admission of Students in Foster Care
- Policy Advisory No. 742 Exhibit — JHD-EB — Exclusions and Exemptions
from School Attendance
- Policy Advisory No. 743 (**NEW**) Exhibit — KB-EC — Parental Involvement
in Education

Summary

Policy Advisory No. 741 updates JFABDA – Admission of Students in Foster Care – to align with Federal Non-Regulatory Guidance issued in 2016. The Policy is amended to conform with school district required actions in educating children in foster care as interpreted by the U.S. Dept. of Education and ADE. The policy advisories attached were created by ASBA policy services to assist districts in complying with Arizona legislation, to wit: HB2439, HB2495, and HB2161. Policy Advisory No. 742 updates JHD-EB to address requests for HIPAA protected information.

Governing Boards may review and adopt policy advisory No. 741 consistent with the Policy Adoption process in Policy BGB—First Meeting – the proposal shall be presented for review; Second Meeting – the proposal shall be presented for discussion and action. Regulations and exhibits are optional; the Governing Board should be aware of these regulations and exhibits, but board action is not necessary to utilize them.

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

Policy Advisory Discussion

Policy Advisory No. 739 Exhibit IHAMB-EA — Family Life Education Exhibit IHAMB-EB — Family Life Education

ASBA created exhibits subscribers may utilize to obtain mandatory parental consent if offering a sex education curriculum and/or referring students to sexually explicit materials. *The Policy was updated in August. The exhibits conform with the policy.*

Policy Advisory No. 740 Exhibit IJL-E — Library Materials Selection and Adoption

ASBA created an exhibit subscribers may utilize to inform parents that new materials will be purchased for use in the library. The exhibit includes statutory required timelines. Finally, ASBA created a checklist to guide administrators in determining whether they are required to go through the public review period. *The Policy was updated in August. The exhibit conforms with the policy.*

Policy Advisory No. 741 Policy JFABDA — Admission of Students in Foster Care Regulation JFABDA— Admission of Students in Foster Care

This policy and regulation were updated to conform with the law: that educating students in foster care is a collaboration between schools, child welfare agencies and ADE. Mandated collaboration includes assigning a district point of contact for children in foster care *and notifying ADE of the district's point of contact assignee.* Definitions of “children in foster care” “school of origin” and “best interest determination” were amended, or added, to reflect U.S. Department of Education Non-Regulatory Guidance regarding students in foster care.

Policy Advisory No. 742 Exhibit JHD-EB — Exclusions and Exemptions from School Attendance

This exhibit is being updated to avoid the potential that a HIPAA violation may occur. A health care practitioner notified ASBA that the previous exhibit required health care practitioners to disclose protected information. The exhibit now indicates that the disclosure to a parent/guardian is a permitted disclosure under HIPAA because it is being requested by the protected party.

Policy Advisory No. 743 Exhibit KB-EC — Parental Involvement in Education

State law requires schools to provide parents a way to request information that pertains to the parental involvement procedures required by A.R.S. §15-102, implemented in Policy KB. This exhibit enables parents to request the relevant KB related information and provides the school administration a mechanism to process and track requests for this information. *The Policy was updated in August. The exhibit conforms with the policy.*

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

=====

If you have any questions, call Policy Services at (602) 254-1100. Ask for Nick Buzan, Director of Legal and Policy Services; Dr. Charlotte Patterson, Policy Analyst; Lynne Bondi, Policy Analyst; or Renae Watson, Policy Services Technician/Editor/Publisher. Our e-mail addresses are, respectively, [nbuzan@azsba.org], [cpatterson@azsba.org], [lbondi@azsba.org], and [rwatson@azsba.org]. You may also fax information to (602) 254-1177.

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

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

IHAMB-EA ©

EXHIBIT

FAMILY LIFE EDUCATION

**PARENTAL CONSENT FORM FOR
SEX EDUCATION CURRICULA**

Student Name _____

Parent/Guardian Name _____

My signature below indicates that I give permission for my child to participate in the Sex Education curricula program approved by our District in conformity with the requirements of Arizona law. I acknowledge that the materials can be found online as required by Arizona law.

Parent/Guardian signature

Date

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

IHAMB-EB ©

EXHIBIT

FAMILY LIFE EDUCATION

**PARENTAL CONSENT FORM FOR
INSTRUCTIONAL MATERIALS**

Student Name _____

Parent/Guardian Name _____

The following materials have been determined by the District to possess serious educational value for minors or possess serious literary, artistic, political or scientific value but may contain some material deemed sexually explicit material under A.R.S. §15-120.03(C):

My signature below indicates that I am aware of and consent to the instructional use of the materials listed above.

Parent/Guardian signature

Date

If you have concerns regarding any of the materials listed above, please indicate which item(s) you would prefer an alternative assignment be provided for your student.

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

IJL-E ©

EXHIBIT

**LIBRARY MATERIALS
SELECTION AND ADOPTION**

**NOTIFICATION LETTER TO PARENTS FOR PUBLIC
REVIEW PERIOD OF PURCHASED LIBRARY BOOKS/MATERIALS**

Dear Parents:

This letter is to inform you that we will be purchasing new books/materials for our library on _____. State law requires schools to post a list of all library books and materials purchased after January 1, 2023, on the district's website and the school's website for at least sixty (60) days after the purchase of the items (this does not include replacement books/materials). In addition, state law mandates that schools notify parents of the opening and closing public review period within seven (7) school days prior to the opening date. Therefore, this notice dated _____ provides the opening date of the public review period for newly purchased library books/materials as _____ and the closing date as _____. (A.R.S.§§ [15-721/15-722](#)).

For school administration only below this line

Checklist for Schools:

1. Does our school have a full-time library media specialist or an equivalent position? _____

If **no**, this **requirement does not apply**. If **yes**, move to question 3.

2. Does our school have an agreement with a county free library district, municipal library, nonprofit or public library, tribal library, private or tribal schools in the county where the school district is located?

If **yes**, this **requirement does not apply**; if no, the requirement applies (if the school is not exempted by question 1) and move to question 3. _____

3. Did we send out a notification to all parents regarding the opening and closing dates of the public review period within seven (7) school days prior to posting the newly purchased library materials on our website (this list must also be posted on the district's website)? Reminder, these newly purchased library materials must remain on the website for at least sixty (60) days post-purchase. _____

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

How did we send the notification? Notification sent to parents via _____ on _____ (seven [7] school days prior to opening public review period date).

4. Does this purchase replace old or damaged item(s)? _____

If **yes**, this requirement does not apply.

If no, include item(s) on website for at least 60 days using the process above.

JFABDA ©

**ADMISSION OF STUDENTS
IN FOSTER CARE**

This policy is intended to direct compliance with Arizona State Laws, Arizona Administrative Code, and the Every Student Succeeds Act (ESSA) Foster Care provisions.

Purpose Statement

The implementation of this policy shall assure that:

~~A. Children in foster care are not stigmatized or segregated on the basis of their status as foster children;~~

A. B. Children in foster care remain are immediately enrolled in their school of origin for the duration of their time in care, unless a determination is made that it is not in such child's best interest to ~~attend~~ remain in their school of origin, which decision shall be based on all factors relating to the child's best interest, including consideration of the appropriateness of the current educational setting and the proximity to the school in which the child is enrolled at the time of placement, among other factors listed in law (see list in JFABD-R);

~~B.C. When~~ If a determination is made that it is not in such child's best interest to remain in the school of origin, the child is immediately enrolled in a new school, even if the child is unable to produce records normally required for enrollment; however, the student may be required to provide their Notice to Providers document;

~~C.D.~~ The enrolling school shall immediately contact the school last attended by any such child to obtain relevant academic and other records;

~~D. E.~~ In collaboration with the State or local Child Welfare Agency, transportation is provided to and from the school of origin or school of placement for the foster child as applicable and found in the law and Policy JFAA; and

~~E. F.~~ The District will work with the Department of Child Safety (or tribal agency) to ensure that the provisions of ESSA relating to foster children are implemented, including assigning a District employee to serve as a Point of Contact (POC) to work in collaboration with the applicable child welfare agency and notify the Arizona Department of Education of the assigned POC.

Definitions

The term "children in foster care" means children who are under twenty-four (24) hour substitute care while placed away from their parents or guardians and for whom the Child Welfare Agency (Department of Child Safety [DCS] or tribal) has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, childcare institutions, and pre-adoptive homes. A child is in foster care in accordance with this definition regardless of whether the foster care facility is licensed, and payments are made by the state, tribal or local agency for the care of the child, whether adoption subsidy payments are being made prior to the finalization of an adoption, or whether there is federal matching of any payments that are made. (45 C.F.R. § 1355.20(a)) In Arizona, if DCS has received placement care and responsibility, then the child is in "foster care" even if the parent or guardian is permitted to live in the home of placement, such as a kinship home.

The term "school of origin" means the school in which a child is enrolled at the time of placement in foster care, including preschool. If a child's foster care placement changes, the school of origin would then be considered the school in which the child is enrolled at the time of the placement change. the school that the student attended when permanently housed or the school in which the student was last enrolled, including preschool.

~~Liaison or~~ Point of Contact (POC) for Children in Foster Care - Responsibilities

The Superintendent will designate an appropriate staff person of authority as ~~Liaison or~~ Point of Contact (POC) for children in foster care who will carry out duties as assigned and notify ADE's Statewide Foster Care Education Coordinator of the designated POC. Among those duties will be the responsibility to coordinate activities and programs to work in collaboration with the respective child welfare agency (either DCS or tribal), in the best interest of foster children that will include, but not be limited to, establishment of procedures to:

- A. Continue the student's education in the school of origin or placement;
- B. Collaborate with the Child Welfare Agency to implement the educational stability plan to maintain school stability;
- C. Ensure the best interest is determined regarding school enrollment selection;
- D. Ensure necessary transportation is provided, funded, and arranged in collaboration with the Child Welfare Agency;
- E. Ensure immediate enrollment and transfer of records occurs when the student moves schools; and

F. Ensure school staff are trained on the provisions and educational needs of children in foster care.

Other Relevant Policies and Procedures

Implementation of the Every Student Succeeds Act (ESSA) Foster Care provisions requires the coordination with a number of policies and procedures. These policies and procedures are listed below as cross references and are incorporated in this policy and these procedures by such reference.

Enrollment preference may be given to children who are in foster care.

Adopted: _____

LEGAL REF.:

A.R.S.

15-816 through 15-816.07

15-821

15-823 through 15-825

42 U.S.C. 11301, McKinney-Vento Homeless Assistance Act of 2001,
as amended by the Every Student Succeeds Act (ESSA) of 2015
(Foster Care Provisions)

CROSS REF.:

EEAA - Walkers and Riders

IKEB - Acceleration

JF - Student Admissions

JFAA - Admission of Resident Students

JFAB - Admission of Nonresident Students

JFABD - Admission of Homeless Students

JFB - Open Enrollment

JG - Assignment of Students to Classes and Grade Levels

JLCB - Immunizations of Students

JLH - Missing Students

JR - Student Records

JRCA - Request for Transfer of Records

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

JFABDA-R ©

REGULATION

**ADMISSION OF STUDENTS
IN FOSTER CARE**

Admission

The school selected by the child in foster care shall immediately admit the child, even if the student is unable to produce records normally required for enrollment, such as previous academic records, medical records, proof of residency, or other documentation; but the school may require the student to provide their Notice to Provider's document.

The enrolling school shall immediately contact the school last attended by the student to obtain relevant academic and other records.

If the student needs to obtain immunizations, or immunization or medical records, the enrolling school shall immediately refer the Child Welfare Agency Point of Contact to the District ~~Liaison~~/Point of Contact (POC) for children in foster care, who shall assist in obtaining necessary immunizations, or immunization or medical records.

Admission Disputes

If a dispute arises over school selection or enrollment in a school:

A. The student shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute;

B. the Child Welfare Agency Point of Contact shall be provided with a written explanation of the school's decision regarding school selection or enrollment, including the rights of appeal;

C. the Child Welfare Agency Point of Contact and student shall be referred to the school's Point of Contact ~~liaison for children in foster care~~, who shall carry out the dispute resolution process as expeditiously as possible after receiving notice of the dispute.

Enrollment Decision

The decision regarding enrollment shall be made regardless of whether the student lives with the foster parents or has been temporarily placed elsewhere.

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

**Best Interest Determination –
Children in Custody of DCS**

School District POCs should seek a Best Interest Determination (“BID”) form from DCS. The BID process includes the following:

To determine whether the student should remain in their school of origin and in collaboration with the appropriate child welfare agency, the School District must take into consideration all factors relating to a child’s best interest.

These factors include the appropriateness of the current educational setting and proximity of placement.

The SEA, District and child welfare agencies have flexibility in determining which factors should be considered as part of evaluating the appropriateness of the current educational setting, as well as any additional factors that pertain to a child’s best interest.

Though the specific factors may vary depending on context, in order to make a holistic and well-informed determination, a variety of student-centered factors should be considered.

These factors may include:

- A. Preferences of the child;
- B. Preferences of the child’s parent(s) or education decision maker(s);
- C. The child’s attachment to the school, including meaningful relationships with staff and peers;
- D. Placement of the child’s sibling(s);
- E. Influence of the school climate on the child, including safety;
- F. The availability and quality of the services in the school to meet the child’s educational and socioemotional needs;
- G. History of school transfers and how they have impacted the child;
- H. How the length of the commute would impact the child, based on the child’s developmental stage;
- I. Whether the child is a student with a disability under the Individuals with Disabilities Education Act (IDEA) who is receiving special education and related services or a student with a disability under Section 504 who is receiving special education or related aids and services and, if so, the availability of those required services in a school other than the school of origin; and

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

J. Whether the child is an EL and is receiving language services, and, if so, the availability of those required services in a school other than the school of origin, consistent with Title VI and the Equal Educational Opportunities Act (EEOA).

Transportation costs should not be considered when determining a child's best interest, which is consistent with the program instruction released by the U.S. Department of Health & Human Services (HHS) subsequent to the passage of the Fostering Connections Act.

**Best Interest Determination – Children
in Custody of Tribal Social Services**

The Arizona Department of Education, Office of Indian Education, has issued guidance on best interest determinations for children in the custody of Tribal Social Services. The BID form provided by DCS may differ with tribal agencies. School District Points of Contact are urged to determine best interests for students in collaboration with tribal agencies. See link for guidance; <https://docs.google.com/document/d/1l62BqAF5LhAm8RJ61uoTvqkzCD7bSVaBOxIaBXyjI4/edit?usp=sharing>.

JHD-EB ©

EXHIBIT

**EXCLUSIONS AND EXEMPTIONS
FROM SCHOOL ATTENDANCE**

**CERTIFICATION OF STUDENTS WITH
CHRONIC HEALTH CONDITIONS**

(Obtained from a certified health professional or nurse practitioner)

Acknowledgment of Disclosure of HIPAA protected information:
The student, through their parent/guardian, is hereby requesting the below information for the benefit of the student’s education. Disclosure is permitted by 45 C.F.R. §164.502(a).

Type or print Parent/Guardian Name

Date

Signature of Parent/Guardian

Student's name

Parent's name

Address

District

School

Grade level

Date of birth

Phone number

Date of initial consultation

Certified health professional or nurse practitioner diagnosis:

Certified health professional or nurse practitioner prognosis:

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

Physical limitations affecting physical education activities:

Anticipated absences due solely to illness, disease, pregnancy complications, an accident or severe health problems of an infant child of a student (include anticipated surgeries, treatments, or hospitalizations that may interfere with school attendance during the _____ year):

Example 1: _____'s physical condition may result in frequent absences in the school year that may exceed ten (10) consecutive school days per semester, but I do not anticipate that _____ will be absent enough days to require homebound services.

Example 2: _____ will require three (3) hospitalizations of approximately four (4) days duration each and three to five (3 - 5) treatments of one (1) day each during the school year.

Other relevant information:

Type or print Certified health professional or nurse practitioner name and licensed title

Date

Certified health professional or nurse practitioner signature and title

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

KB-EC ©

EXHIBIT

**PARENTAL INVOLVEMENT
IN EDUCATION**

REQUEST FOR INFORMATION PURSUANT TO A.R.S. §15-102(D)

Parent Name _____

Student Name _____

Parent Contact Information

Address _____
_____ (street) _____ (city) _____ (state) _____ (zip)

Phone: _____ Home Work or Cell _____

E-mail address _____

Date of Request _____

Request given to: (circle one) Principal/Superintendent

Note: requests must be submitted in written form to the school principal or Superintendent during business hours. Schools will respond according to the timeline listed below.

Information Requested (please be as specific as possible):

(Printed Name) (Signature) (Date)

Pursuant to A.R.S. § 15-102, a parent shall submit a written request for information during regular business hours to either the school principal at the school site or the Superintendent of the School District at the office of the School District. Within ten (10) days after receiving the request for information, the school principal or the Superintendent of the School District shall either deliver the requested information to the parent or submit to the parent a written explanation of the reasons for denying the requested information. If the request for information is denied or the parent does not receive the requested information within fifteen (15) days after submitting the request for information, the parent may request the information in writing from the School District Governing Board, which shall formally consider the request at the next scheduled public meeting of the Governing Board if the request can be properly noticed on the agenda. If the request cannot be properly noticed on the agenda, the Governing Board shall formally consider the request at the next subsequent public meeting of the Governing Board.

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

Union Elementary School District #62

Disposal Form

Fiscal Year: 2022-2023

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL Dos Rios DEPARTMENT IT

CHECK ONE: TRADE-IN SALE LOSS TRANSFER OTHER

FROM: Dos Rios TO: Disposal

Tag No.	Description (Include Model Number)	Serial No.	Date Acquired	Recorded Cost/Value	Sale/Trade-In Amount
B0717	Lenovo 100e	R9025QBK			
A2210	Lenovo 100e	R9025RKM			
B1347	Lenovo 100e	R9025RL7			
B1345	Lenovo 100e	R9122BWB			
B0598	Lenovo 100e	R9122BST			
T2826057	AverVision F17HD	530654010	0162		
	N trox	12899			
	N trox	13054			
B0492	Lenovo 100e	R902R2E8			
	Lenovo 100e	R9122BWA			
	Lenovo 100e	R902RYSK			

REASON FOR DISPOSITION: Units destroyed beyond repair.

SIGNATURE (Dept.Head/Principal) _____ DATE _____

SIGNATURE (Board Auth. Agent) Denise Rimmel DATE 3/3/23

Office Use Only

DISTRICT OFFICE APPROVAL: Denise Rimmel DATE: 3/3/23

DATE OF BOARD APPROVAL: _____

Date Item Was Updated/Deleted From GFA Listing: _____ By: _____

Meeting Date March 9, 2023	UNION ELEMENTARY SCHOOL DISTRICT #62 Board Agenda Item	Item No. 3A
--------------------------------------	--	----------------------------------

Title:	Governing Board Financial Report
---------------	----------------------------------

Category:	<input type="checkbox"/> Action Item	<input type="checkbox"/> Consent Item	<input checked="" type="checkbox"/> Information
------------------	---	--	--

Department:	Ruth Holmes, Accountant
--------------------	-------------------------

EXECUTIVE SUMMARY:

The attached Governing Board Financial Report lists the year to date expenditures, encumbrances, and the remaining budget balance as of February 21, 2023.

RECOMMENDATION:

Information only. Governing Board action is not required.

Additional Information Attached: Financial Report

Recommendation: <input type="checkbox"/> Approve <input type="checkbox"/> Disapprove <input type="checkbox"/> Table <input checked="" type="checkbox"/> No Action Required <input checked="" type="checkbox"/> Acknowledge	Board Action	M	S			A	B	A
		O	E			A	B	B
		T	C	O	N	Y	A	N
		I	O	N	D	E	Y	N
		O	N	D	E	Y	N	T
	DOUCET							
	BRICENO							

Administrative Designee: _____

UNION ELEMENTARY SCHOOL DISTRICT NO. 62

Governing Board Financial Report

Budget & Expenditures as of February 21, 2023

FUND NAME	FUND	BUDGET	YTD EXPENSE	ENCUMBRANCES	BALANCE	%
Regular Education	001-100	9,705,363.00	4,857,108.14	3,688,218.20	1,160,036.66	12.0%
Special Education	001-200	3,508,042.00	1,427,082.36	1,528,473.68	552,485.96	15.7%
Transportation	001-400	671,528.00	332,952.64	338,488.41	86.95	0.0%
K-3 Reading Program	001-550	129,270.00	44,764.25	31,259.21	53,246.54	41.2%
Athletics	001-600	18,848.00	9,273.51	1,270.51	8,303.98	44.1%
Total M&O		14,033,051.00	6,671,180.90	5,587,710.01	1,774,160.09	12.6%
Classroom Site Fund	010	4,295,026.00	521,349.47	346,470.48	3,427,206.05	79.8%
Classroom Improvement	020	550,000.00	75,459.63	1,000.00	473,540.37	86.1%
Tobacco Use Prevention	050	8,000.00	0.00	0.00	8,000.00	100.0%
SEI-Budget Comprehensive	071	29,510.68	16,312.67	12,859.46	338.55	1.1%
Title I LEA FY 22-23	100	583,673.11	271,593.39	193,571.50	118,508.22	20.3%
Title II Improving Teacher Quality FY 22-23	140	132,677.60	33,113.25	22,946.98	76,617.37	57.7%
Title II Improving Teacher Quality FY 21-22	141	4,092.13	4,092.13	0.00	0.00	0.0%
Hurley Ranch 21st Century	162	150,000.00	50,100.89	10,632.43	89,266.68	59.5%
Dos Rios 21st Century	164	120,000.00	27,594.87	20,289.05	72,116.08	60.1%
Title IV-A Student Support FY 22-23	167	60,238.58	19,528.20	12,232.86	28,477.52	47.3%
Title III FY 22-23	193	73,810.03	29,593.12	15,890.00	28,326.91	38.4%
IDEA Basic Entitlement FY 22-23	220	400,469.87	26,633.92	182,291.52	191,544.43	47.8%
IDEA Basic Entitlement FY 21-22	221	227.16	227.16	0.00	0.00	0.0%
IDEA Preschool FY 21-22	222	1,738.57	1,738.57	0.00	0.00	0.0%

FUND NAME	FUND	BUDGET	YTD EXPENSE	ENCUMBRANCES	BALANCE	%
IDEA Preschool FY 22-23	223	4,252.42	413.52	0.00	3,838.90	90.3%
ARP IDEA Preschool FY 22-23	226	494.32	0.00	0.00	494.32	100.0%
ARP IDEA Basic FY 21-22	228	3,091.79	3,091.79	0.00	0.00	0.0%
ARP IDEA Basic FY 22-23	229	28,726.06	0.00	0.00	28,726.06	100.0%
Medicaid Reimbursement	290	5,000.00	0.00	0.00	5,000.00	100.0%
AZ On Track	316	62,038.83	62,038.83	0.00	0.00	0.0%
100-Day In Person	318	208,056.00	83,136.65	56,523.94	68,395.41	32.9%
ESSER II(CARES Act) 21-22	336	931.43	931.43	0.00	0.00	0.0%
Project Momentum	338	631,011.94	109,575.09	62,317.51	459,119.34	72.8%
ESSER III (Cares Act) 21-22	346	3,547,747.37	743,219.05	754,740.90	2,049,787.42	57.8%
E-Rate Reimbursement	374	300,000.00	28,729.04	72,108.97	199,161.99	66.4%
Comprehensive Health	465	4,500.00	0.00	0.00	4,500.00	100.0%
School Safety Program	480	164,399.92	90,087.50	71,202.49	3,109.93	1.9%
School Plant	500	100,000.00	6,017.90	6,689.37	87,292.73	87.3%
Food Service	510	2,000,000.00	666,455.40	714,790.09	618,754.51	30.9%
Civic Center	515	800.00	0.00	0.00	800.00	100.0%
Auxiliary Operations	525	30,000.00	8,360.51	1,367.32	20,272.17	67.6%
Extracurricular Tax Credit	526	80,000.00	2,581.28	1,044.73	76,373.99	95.5%
Gifts & Donations	530	168,151.46	19,658.69	119,312.87	29,179.90	17.4%

FUND NAME	FUND	BUDGET	YTD EXPENSE	ENCUMBRANCES	BALANCE	%
Insurance Proceeds	550	40,000.00	0.00	46,611.00	-6,611.00	-3.9%
Textbooks	555	5,000.00	0.00	0.00	5,000.00	100.0%
Indirect Costs	570	400,000.00	73,183.89	2,935.83	323,880.28	81.0%
Unemployment Insurance	575	50,000.00	356.88	17,643.12	32,000.00	64.0%
Insurance Refund	585	25,000.00	0.00	0.00	25,000.00	100.0%
Gifts & Grants to Teachers	590	2,000.00	0.00	0.00	2,000.00	100.0%
District Additional Assistance	610	1,465,813.00	282,934.16	100,211.98	1,082,666.86	73.9%
Adjacent Ways	620	950,000.00	12,136.74	72,033.00	865,830.26	91.1%
Bond Building	630	2,000,000.00	537,925.80	417,867.11	1,044,207.09	52.2%
Energy and Water Savings	665	2,800.00	0.00	0.00	2,800.00	100.0%
Building Renewal	691	1,000,000.00	0.00	2,659,366.00	-1,659,366.00	-165.9%
Debt Service	700	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
Student Activities	850	20,000.00	300.00	0.00	19,700.00	98.5%
		15,826,741.59	10,479,652.32	11,582,660.52	6,996,771.37	

Office of the Maricopa County
School Superintendent
Steve Watson

Tuesday, February 7, 2023

Dear Superintendent and Governing Board,

In accordance with A.R.S. §15-493, the Office of Maricopa County School Superintendent is providing the governing board of your district with the official canvass of the election returns that occurred on Tuesday, November 8, 2022.

This includes the Declaration of Official Results signed by county officials and a copy of the approved election canvass tabulations.

If you have any questions, please feel free to contact our office.

Thank you,
Shane Wikfors



Director, Government and Public Relations
Office of Maricopa County School Superintendent

ELECTION CANVASS

DECLARATION OF OFFICIAL RESULTS BY THE
MARICOPA COUNTY SCHOOL SUPERINTENDENT

The Maricopa County School Superintendent hereby declares the results of the November 8, 2022 election. The Maricopa County Elections Department tabulated the votes and the official results are attached hereto.

Dated this 3 day of January, 2023



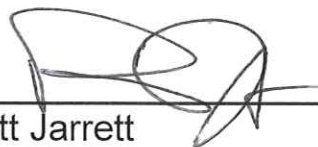
Steve Watson
County School Superintendent
Maricopa County, Arizona



Bill Gates
Chairman, Board of Supervisors
Maricopa County, Arizona



Reynaldo Valenzuela, Jr.
Director of Elections for
Mail-In Voting & Election Services
Maricopa County, Arizona



Scott Jarrett
Director of Elections for
In-Person Voting & Tabulation
Maricopa County, Arizona

Originals Executed:

Union Elementary School District No. 62
County School Superintendent
Clerk of the Board of Supervisors
Maricopa County Elections Department

Higley USD #60-GBM-4yr (Vote for 2)

		Total	
Times Cast		35,434 / 52,038	68.09%
Undervotes		25,987	
Overvotes		23	
		Total	
Candidate	Party	Total	
GARRETT, BROOKE	NON	10,770	24.02%
MORALES, ROY E.	NON	10,592	23.62%
VAN HOEK, ANNA	NON	11,579	25.83%
WADE, AMANDA	NON	11,730	26.16%
Write-in		164	0.37%
Total Votes		44,835	
		Total	

Higley USD #60-QUESTION (Vote for 1)

		Total	
Times Cast		35,434 / 52,038	68.09%
Undervotes		4,031	
Overvotes		5	
		Total	
Candidate	Party	Total	
BOND APPROVAL, YES	NON	13,142	41.86%
BOND APPROVAL, NO	NON	18,256	58.14%
Total Votes		31,398	
		Total	

Union ESD #62-QUESTION 1 (Vote for 1)

		Total	
Times Cast		2,944 / 7,340	40.11%
Undervotes		341	
Overvotes		0	
		Total	
Candidate	Party	Total	
BOND APPROVAL, YES	NON	1,320	50.71%
BOND APPROVAL, NO	NON	1,283	49.29%
Total Votes		2,603	
		Total	