

**GDQA ©**  
**SUPPORT STAFF**  
**REDUCTION IN FORCE**

In the event the Board decides to release support staff members, the following guidelines will be in effect:

- A. Normal attrition due to terminations will be relied upon as the first means of reducing the staff.
- B. If attrition does not accomplish the required reduction in the staff, the District Superintendent shall submit to the Governing Board recommendations for the termination of specific staff members. The criteria used in formulating these recommendations shall include, but shall not be limited to:
  - 1. Qualifications of staff members to accomplish the District's program.
  - 2. Overall experience, training, and ability.
  - 3. Past contributions to the program of the District.
  - 4. All other factors being equal, length of service in the District.

Criteria for selection of staff members to be released will be applied separately to employees within specialty categories.

Personnel to be released shall be notified of such release as soon as practical.

Adopted: March 13, 2018

**GCQA ©  
PROFESSIONAL STAFF  
REDUCTION IN FORCE**

The number and type of certificated staff positions required to implement the District's educational program will be determined annually by the Governing Board after recommendation from the District Superintendent. In the event the Governing Board decides to release certificated staff members, the following guidelines will be in effect:

- Normal attrition due to teacher terminations will be relied upon as the first means of reducing the staff.
- If attrition does not accomplish the required reduction in the staff, the District Superintendent shall submit to the Governing Board recommendations for the termination of specific staff members. The criteria used in formulating these recommendations shall include, but shall not be limited to:
  - Qualifications and certification of staff members to accomplish the District's educational program.
  - Overall teaching experience, academic training, and ability.
  - Past contributions to the educational program of the District.
  - All other things being equal, length of service in the District.

Criteria for selection of staff members to be released will be applied separately to teachers within specialty categories.

Noncontinuing teachers will be released before continuing teachers who are legally qualified to hold positions currently held by noncontinuing teachers. Recall provisions will be as specified in Arizona law.

Personnel to be laid off for the ensuing school year shall be notified of such layoff as soon as practical.

Adopted: date of manual adoption

LEGAL REF.:

A.R.S.

15-502

15-544

A.G.O.

178-286

March 7, 2022

To Whom It May Concern:

Please accept my resignation as a teacher leader at Esperanza Community School. My last day will be June 30, 2022.

Being a member of the teacher leader team has been a powerful learning experience, and I have gained many skills and insights through my time in the district. I appreciate all of the opportunities and autonomies I was granted during my time at Esperanza. My resignation is due to the pursuit of other career opportunities. I will gladly participate in an exit opportunity if it would be of assistance.

Furthermore, it is my understanding that there will be some changes to seventh and eighth grade students' schedules and academic programs next year. If I might be a support in aiding this transition, or if I might support teacher leaders on either campus before my departure, I am happy to do so. I will communicate this to the teacher leaders so they can decide what support they desire.

Thank you again for the opportunity to join this team and participate in such an innovative school model. I wish my colleagues and the district nothing but the best.

Sincerely,

Christie Megura

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**Amy Gable**

7138 W. Kent Dr.  
Chandler AZ, 85226  
amylgable4116@gmail.com

2nd March 2022

To Whom it may concern,

Please accept this letter as formal notification that I am resigning from my position as Teacher leader with MCRSD. Thank you so much for the opportunity to work in this position for the past three years. I have greatly enjoyed being part of this process and appreciate the growth it has brought me.

Sincerely,

*Amy Gable*

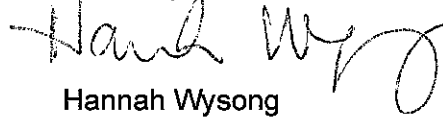
**Amy Gable**

March 2nd, 2022

Maricopa County Regional School District,

Please accept my resignation as teacher-leader on the Esperanza Community School staff of the Maricopa County Regional School District. My last day of work will be June 30th, 2022. My resignation is necessary because I will be taking another job position.

Sincerely,

A handwritten signature in cursive script that reads "Hannah Wysong". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Hannah Wysong

03-02-2022

Cassandra Willis Hinshaw  
1434 E. Granada Rd  
Phoenix, AZ 85006

March 3, 2022

Dr. Michael Stewart  
Maricopa County Regional School District  
4041 N. Central Ave, Suite 1200  
Phoenix, AZ 85012

Dear Dr. Stewart,

I am resigning from my position as teacher leader at Esperanza Community School. My last day will be June 30, 2022. I value the learning experience and professional relationships built while working for MCRSD and realize it is time for me to pursue other opportunities.

All the best,

A handwritten signature in cursive script that reads "Cassandra Willis Hinshaw".

Cassandra Willis Hinshaw

Dear Dr. Michael Stewart,

Please accept this letter as formal notification that I am resigning from my position as the Esperanza STEAM Teacher-Leader with Maricopa County Regional School District. My last day will be Thursday, June 30<sup>th</sup>, 2022.

I want to express my appreciation for the time I have spent with MCRSD. I truly believe I have grown as a result of this position and walk away with skills and knowledge that I have gained while serving in this role.

As the Esperanza and Hope teams move forward with their plans for the future, I am happy to provide any support in this transition during my time here. I would be glad to offer training or professional development to the Esperanza Teacher Leaders and Associates who may wish to make use of our Makerspace in the years to come.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jonathan Perrone', with a long horizontal line extending to the right.

Jonathan Perrone



# Maricopa County **Regional** School District

*"The District of Miracles"*

4041 N. Central Ave Ste 1200 \* Phoenix, Arizona 85012 \* Phone: 602-452-4700 \* [www.mcrcsd.org](http://www.mcrcsd.org)

March 11, 2022

Dobridge & Company, P.C.  
1930 S. Alma School Rd., Suite A-214  
Mesa, Arizona 85210

This representation letter is provided in connection with your audit(s) of the financial statements of Maricopa County Regional School District No. 509, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to 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).

We confirm, to the best of our knowledge and belief, 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 dated December 16, 2021, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
- 3) In regard to the financial statement preparation services performed by you, we have—
  - a) Assumed all management responsibilities.
  - b) Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
  - c) Evaluated the adequacy and results of the services performed.
  - d) Accepted responsibility for the results of the services.
- 4) 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.
- 5) 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.
- 6) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 7) Significant assumptions we used in making accounting estimates are reasonable.
- 8) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of





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noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and response.

- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

## **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, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity 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.

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 entity and involves:

- 1) Management,
- 2) Employees who have significant roles in internal control, or
- 3) 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 entity's financial statements communicated by employees, former employees, regulators, or others.

15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

## **Government—specific**

17) We have made available to you all financial records and related data. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.

19) We have a process to track the status of audit findings and recommendations.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.



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- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) The School District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) 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 we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) 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.
- 25) As part of your audit, you assisted with preparation of the financial statements and related notes.
- 26) We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
- 28) The School 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.
- 29) The School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 31) The financial statements properly classify all funds and activities.
- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 34) 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.
- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.



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- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 39) We have appropriately disclosed the School 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.
- 40) 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.
- 41) With respect to the General Fund Combining Schedule:
  - 1) We acknowledge our responsibility for presenting the schedule in accordance with accounting principles generally accepted in the United States of America, and we believe the schedule, 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 schedule 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.
  - 2) If the schedule 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.

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

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

Title: \_\_\_\_\_

Title: \_\_\_\_\_

# MARICOPA COUNTY REGIONAL SCHOOL DISTRICT

Event	Date	Location
Spring Vacation	April 15th	
Esperanza Parent Meeting	April 18th	Esperanza Gymnasium
Governing Board Meeting	May 10th	4041 N. Central Ave, Suite 1200