

# Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy  
Deputy Clerk

Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 222-0448

Document and Micrographics Mgt. Division  
1640 East Benson Highway  
Tucson, Arizona 85714  
Phone: (520) 351-8454 • Fax: (520) 791-6666

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February 24, 2015

Gulen Hicks, Chief Financial Officer  
Arizona College Prep Academy  
3434 E. Broadway Blvd.  
Tucson, AZ 85716

RE: Petition for Refund – Arizona College Prep Academy

Dear Ms. Hicks:

Please be advised that your petition for refund has been scheduled before the Pima County Board of Supervisors on Tuesday, March 10, 2015, at 9:00 a.m. or thereafter, at the following location:

Pima County Administration Building  
Board of Supervisors Hearing Room  
130 West Congress, 1st Floor  
Tucson, AZ 85701

If you have any questions regarding this matter, please contact me at 724-8449.

Sincerely,

A handwritten signature in cursive script that reads "Robin Brigode".

Robin Brigode  
Clerk of the Board

Attachment



# Pima County Clerk of the Board

Robin Brigode


Administration Division  
130 W. Congress, 5<sup>th</sup> Floor  
Tucson, AZ 85701  
Phone: (520) 724-8449 • Fax: (520) 622-0448

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Tucson, Arizona 85714  
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## MEMORANDUM

TO: Honorable Chair and Board Members  
Pima County Board of Supervisors

FROM: Robin Brigode, Clerk of the Board 

DATE: March 10, 2015

RE: Petition – Arizona College Prep Academy

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Pursuant to A.R.S. §42-11104 et seq., Arizona College Prep Academy, 3434 E. Broadway Blvd, filed a petition on January 23, 2015, for relief of their 2014 Personal Property Taxes as follows:

Total 2014 Due: \$526.85  
1st Half Paid: \$263.43

Attached please find the original submission and a *Petition to the Board of Supervisors – Review Form* completed by the Pima County Assessor's Office for consideration in this matter.

Thank you.

Attachments



# Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy  
Deputy Clerk

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130 W. Congress, 5<sup>th</sup> Floor  
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## Petition to the Board of Supervisors - Review Form

Pursuant to ☒ A.R.S. §42-11104(G) (educational/library property) or  
☐ A.R.S. §42-11109(E) (religious property)

Taxpayer Arizona College Prep Academy

For tax year(s) For Personal Property account # 0238249 Tax year 2014

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?  
☐ Yes ☒ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?  
☐ Yes ☒ No
- 4) If the answer to Number 3 is "No", why was the exemption denied?  
☐ The required ownership of the property was not in effect during the time period required by statute.  
☐ The property was not being used for the exempt purpose during the time period required by statute.  
☐ The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)  
☒ Other:  
The taxpayer did not have non-profit status at the time the application for exemption was due, a requirement  
of ARS 42-11104. The request for consideration for class 9 @ 1% assessment ratio for parcel 126- 21-034H is  
a non issue for 2014 since the owner at that time "3434 E Broadway LLC" filed an affidavit requesting class 9  
for 2014, and class 9 was granted to them under ARS 42-12009 (5)

Completed by: Ryan Call

Date: 2/9/2015

c: Honorable Bill Staples, Pima County Assessor

FILED FEB 09 15 PM 12:25 PCK/KDF RD



**Arizona College Prep Academy**  
3434 E. Broadway Blvd  
Tucson, AZ 85716  
520-722-1200  
*Opportunity, Achievement, Empowerment*

January 27, 2015

Pima County Board,

On January 23, 2015 Collaborative Pathways Inc. (CP), a non-for profit organization that was formed for the sole purpose of running Arizona College Prep, a charter high school located at 3434 East Broadway, filed a petition to be considered for an exemption from property taxes.

This letter is a supplement to that filing. CP is requesting to be exempt from personal property taxes for 2014. Also CP would like to request that the owner of 3434 East Broadway location is given the "non-profit charter school occupant" tax percentage reduction for 2014 since CP has been their occupant since July 1, 2013.

All of the activities conducted at this location are directly related to the running of the high school.

Thank you for your time and consideration. Please do not hesitate to contact us if you have any questions or need anything else.

Sincerely,

Gulen Hicks  
CFO

JAN 27 15 PM 04 08 POC CLK OF PD  
mst

## QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION APPLICATION

1. Name & Address of Non-Profit or Religious organization:  
Collaborative Pathways Inc. dba Arizona College Prep Academy  
\_\_\_\_\_  
\_\_\_\_\_
2. From which subsection of Title 42, Chapter 11, Article 3-Exemptions do you base your claim for exemption?  
(Arizona Revised Statutes can be found at: [www.azleg.gov](http://www.azleg.gov))
3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes \_\_\_\_\_ No ☒
4. Is the organization exempt from Federal and/or State income taxes?  
Yes ☒ No \_\_\_\_\_
5. Give day, month, and year deed/title was acquired by applicant.  
Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_
6. Claimant is: Owner/Operator \_\_\_\_\_ Owner only \_\_\_\_\_ Operator only ☒
7. Exemption is claimed on:  
All land \_\_\_\_\_ Buildings & Improvements \_\_\_\_\_ Personal Property ☒
8. Is any portion of the property used as a place of residence? Yes \_\_\_\_\_ No ☒  
If yes, state number of individuals occupying the premises and the duration of the occupancy. \_\_\_\_\_
9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes ☒ No \_\_\_\_\_
10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes ☒ No \_\_\_\_\_. If yes, please list the name(s) of the organization(s) Collaborative Pathways Inc.  
\_\_\_\_\_  
\_\_\_\_\_
11. List date of occupancy: Day 01 Month 07 Year 2013

JAN 27 15 PM 04 REC'D KOFER

WJL



**Arizona College Prep Academy**  
3434 E. Broadway Blvd  
Tucson, AZ 85716  
520-722-1200  
*Opportunity, Achievement, Empowerment*

January 22, 2015

Pima County Board,

Collaborative Pathways Inc. (CP) is a non-for profit organization that was formed for the sole purpose of running Arizona College Prep Academy (ACPA), a charter high school located at 3434 East Broadway.

CP has been leasing the building since July 1, 2013 and all of the activities conducted at this location are directly related to the running of a high school. As such CP has applied for property tax exemption for 2015 and would like to file a petition to be given an exemption from property tax for 2014 as well.

CP did not file for an exemption in 2014 with the assessor's office because our federal non-profit status was suspended for about 6 months while we worked through the necessary paperwork. On Dec 11, 2014 our status was reinstated therefore CP has continuously been a non-profit since June 28, 2011.

Thank you for your time and consideration. Please do not hesitate to contact us if you have any questions or need anything else.

Sincerely,

Gulen Hicks  
CFO

JAN 23 15 AM 10:05 PC CLKCFD

not

## ACPA Inventory 2014-2015

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	Item	Quantity
1	Chairs	220
2	Tables	
	Grey Seminar	20
	Black Seminar	25
	Rectangle	15
	Trapezoids	25
3	Bookshelves	35
4	Whiteboards	15
5	Desks	25
6	Projectors	
	In Room	6
	Cart	3
7	Projector Screens	2
8	Fridges	2
9	Microwaves	4
10	Podiums	2
11	Dishwasher	1
12	Cash Register	1
13	Big Cabinets	8
14	Big Conference Tables	2
15	Office Chairs	13
16	Office Cabinets	20
17	Big Cabinets	8
18	Computers	38
19	Monitors	30
20	Laptops	10
21	Document Cameras	4
22	Printer/ Copier	3
23	Phones	4
24	Books	1000+
25	Vans	2

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 11 2014

COLLABORATIVE PATHWAYS INC  
9 S LA CRECIENTE  
TUCSON, AZ 85711

Employer Identification Number:  
45-2619440  
DLN:  
17053252331024  
Contact Person:  
NANCY L HEAGNEY ID# 31306  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(ii)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
November 15, 2013  
Contribution Deductibility:  
Yes  
Addendum Applies:  
Yes


Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 08 2013

COLLABORATIVE PATHWAYS  
9 S LA CRECIENTE  
TUCSON, AZ 85711

Employer Identification Number:  
45-2619440  
DLN:  
17053041380032  
Contact Person:  
ALICE T LI ID# 95032  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(ii)  
Form 990 Required:  
YES  
Effective Date of Exemption:  
June 28, 2011  
Contribution Deductibility:  
Yes  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

# Collaborative Pathways : Bylaws

## ARTICLE I - NAME, LOCATION AND FISCAL YEAR

### Section 1.1 Name:

The name of the organization shall be Collaborative Pathways, Inc., a non-profit corporation created for the sole purpose of establishing and running Arizona College Prep Academy (ACPA). For the remainder of these bylaws, Collaborative Pathways, Inc. and Arizona College Prep Academy will be referred to as ACPA.

### Section 1.2 Location:

The location of the facilities shall be in Tucson, AZ.

### Section 1.3 Fiscal Year:

The fiscal year of ACPA shall coincide with the fiscal year of the Arizona Department of Education.

### Section 1.4 Statute and Code:

ACPA shall operate in accordance with the Charter School Program Act, Charter Schools Administrative Code, Arizona Public School Law, Arizona Public School Administrative Code and all other applicable local, state and federal laws.

### Section 1.5 Non Discrimination:

ACPA shall not discriminate on the basis of race, religion, national origin, gender or age in either, the hiring or other employment practices of the school or in its admission policies for students. Further, ACPA shall be open to all students in its authorized geographic area on a space available basis and shall not discriminate in its admission policies or practices. ACPA shall conduct all of its activities in accordance with all applicable local, state, and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of charter public schools in the State of Arizona.

## ARTICLE II – Governing Board

### Section 2.1 Number:

The Governing Board (Board) will consist of not less than seven (7) and not more than thirteen (13) members. At the option of the Board, one (1) member position may be allocated to a parent of an ACPA student past or present. The Board must consist of an odd number of members.

### Section 2.2 Term:

The initial Board shall hold office until their successors are elected or their earlier deaths, resignations or removal at which point successors will be appointed according to procedures under Section 2.3, Vacancies. Board members shall hold office for two-year terms, except for the initial year. During the initial year, one half of the community member at large positions will serve two-year terms and the remaining half of the community member positions will serve three-year terms. Each Board member shall hold office until the first Board meeting following an election in the year in which his or her term expires. Board members may be elected to serve multiple consecutive terms of office.

### Section 2.3 Vacancies:

In the event of dismissal or resignation from the Board, volunteers to serve the remainder of the term of any particular seat will be asked to apply. A volunteer will be selected by a vote of the Board from those interested.

### Section 2.4 General Powers and Duties:

The property, business and affairs of ACPA shall be managed by the Governing Board. Without limiting the generality of the foregoing, the Board may exercise all such powers of ACPA as are provided by state and federal law, school policy, and these bylaws. The Board will assign duties and responsibilities at the first meeting following an election of Board members. If necessary, these duties and responsibilities may be reassigned at any time at the discretion of the Board.

### Section 2.5 Compensation:

Members of the Board shall receive no compensation for their services as members of the Governing Board. With Board approval, trustees may be reimbursed for out-of-pocket expenses incurred on approved Board business. Trustees must present receipts for all such expenses, which shall be for the trustee only, and shall be itemized and documented. Such expenses must be approved by a motion of the Board at the meeting immediately following the expenditure(s). Each year, at the annual meeting, the Board shall set a schedule of allowable charges for meals, lodging, and mileage expended on Board business. Reimbursements shall not exceed these limitations.

### Section 2.6 Resignation and Removal:

Any Board member may resign at any time by giving written notice to President of the Board. Such resignation shall take effect at the time specified therein; and unless otherwise stated therein, the acceptance of such resignation shall not be necessary to make it effective. Any member of the Board may be removed at any time, with or without cause, by an affirmative vote of a quorum of the remaining Board members, whenever, in their judgment the best interests of ACPA are served by the removal.

### Section 2.7 Attendance:

Attendance at Board meetings is mandatory. Missing two meetings in a row without prior Board approval is grounds for immediate dismissal from the Board.

### Section 2.8 Rules of Order:

Rules of Order will be used as deemed necessary by the Board.

### Section 2.9 Board Members Conflicts of Interest:

Public office is a trust created in the interest of the common good and for the benefit of the people. It is the intent of these bylaws to maintain public confidence and prevent the use of public office for private gain. In order to avoid conflicts of interest, it is the policy of the Board not to contract with Board members. Board members shall disclose any known or potential conflicts of interest to the Board prior to the time set for voting on any such transaction and shall not vote on the matter or attempt to influence the decisions of any Board members in voting on the matter. The disclosures will be noted in the minutes of the meeting in which Board action occurred relating to the matter disclosed.

## ARTICLE III – ELECTIONS

### Section 3.1 Elections:

Elections of Board members will be held annually on the third Wednesday of March. Elections will be held from 7 a.m. to 7 p.m. at ACPA. Elections shall be conducted using secret ballots. All elections will be confirmed by an affirmative vote of a majority of the Board members. Newly elected Board members shall assume office at the first Board meeting following their election.

## ARTICLE IV - MEETINGS OF THE BOARD

### Section 4.1 Meetings:

The Board will meet at least once a month to discuss ACPA operations and to hear reports and updates from Board members and committees, to consider and to adopt or change policy, and to consider requests and concerns from parents, students and teachers. Board members have equal weight when voting for changes to school policy, approving budgets, etc. All actions taken by the Board will require a majority vote.

### Section 4.2 Notices:

The Board shall give the requisite notice of meetings by posting online and in a designated public place within the boundaries of the school no less than twenty-four hours prior to the meeting. ACPA will provide notice, including specific agenda information where possible, of any meetings of the Board at which time adoption of any proposed policy, position, resolution, rule, regulations, or formal actions occur at which a majority or quorum of the Board is or is expected to be in attendance twenty-four hours in advance on the website of ACPA and a designated public place within the boundaries of the school. The posting of such notice shall be one means of providing full and timely notice to the public of such Board action approved and shall continue to be in effect until changed by subsequent official action by the Board.

### Section 4.3 Quorum:

For meeting and voting purposes, a quorum shall consist of a majority of the seated Board members.

### Section 4.4 Manner of Acting:

The act of a majority of the Members of the Board present at a meeting at which a quorum is present shall be the act of the Board.

### Section 4.5 Executive Sessions:

All regular and special meetings of the Board shall be open to the public, except that, upon a vote of the majority of the members present, an executive session may be held to discuss any of the following:

1. attorney-client matters
2. acquisition or sales of property
3. contract proposals of negotiations
4. sensitive personnel matters
5. student disciplinary matters

The motion requesting the executive session shall state the nature of the matter to be discussed.

Only those persons invited by the Board may be present during the executive sessions. The Board shall not make final policy decisions, nor shall any resolution, rule, regulation or formal action or any action approving a Contract

or calling for the payment of money be adopted or approved at any session which is closed to the general public. Matters discussed during executive sessions shall remain confidential among those attending. The Secretary of the Board shall maintain topical minutes of all executive sessions.

## **ARTICLE V - OFFICERS OF THE SCHOOL BOARD**

### **Section 5.1 Officers:**

The Officers of the Board shall consist of a President, Vice-President, Secretary and Treasurer.

### **Section 5.2 Elections and Term:**

The initial Officers shall be volunteers and shall serve until the first election of the Board and until their successors are elected and qualified or until their early deaths, resignations or removal. Officers of the Board shall be elected at the first meeting of the Board after the election and shall serve until the meeting following the next annual election of the Board and until their successors are elected and qualified or until their earlier deaths, resignations or removals.

### **Section 5.3 Vacancies:**

Any vacancy among the Officers shall be filled by the Board. Any Officer appointed to fill a vacancy shall serve for the unexpired term of his predecessor in office.

### **Section 5.4 President:**

The President shall be the executive officer of the Governing board. The President shall, in general, supervise and control all of the business and affairs of ACPA, and shall see that all orders and resolutions of the Board are carried into effect. He or she shall preside at all meetings of the Board. The President shall execute contracts, except where required or permitted by law to be otherwise signed and executed and except where the signing and execution thereof shall be expressly delegated by the Board to some other Officer or agent of ACPA. In general, the President shall perform all duties and may exercise all rights as are incident to the office of President of the Board and such other duties as may be prescribed by the Board or these Bylaws.

### **Section 5.5 Vice-President:**

The Vice-President shall have all the powers and perform all the duties of the President in the absence or disability of the President. The Vice-President shall perform such other duties as from time-to-time may be assigned to him or her by the President or by the Board.

### **Section 5.6 Secretary:**

The Secretary shall cause notices of all meetings to be served to all members of the Board and shall keep or cause to be kept the minutes of all meetings of the Board, including the time and place, the names of those present, the actions taken, and the votes on such actions. The Secretary shall present the minutes of the previous meeting at the subsequent meeting to be voted on by the Board and duly noted in the minutes of the current meeting. The Secretary shall keep the Seal of the Corporation. He or she shall have such other powers and duties as may be prescribed by the Board or by these bylaws.

### Section 5.7 Treasurer:

The Treasurer shall have oversight of, and work closely with, the Chief Financial Officer of ACPA as that employee is responsible for the financial records, investments, and other evidences of school properties and assets. The Treasurer shall ensure that the Chief Financial Officer keeps regular books of account for ACPA that set out business transactions of ACPA, such books to be at all times open to inspection at their place of keeping to any Board member. The Treasurer shall be the chair of the Financial Committee, which shall prepare an annual budget, in conjunction with the CFO, for the consideration and approval of the Board. The Treasurer shall ensure that the CFO deposits all moneys and other valuables in the name and to the credit of the Corporation with such depositories as shall be designated by the Board. The Treasurer shall provide oversight to the CFO in the investment and reinvestment of funds of the Corporation and the disbursement of funds of the Corporation as may be ordered by the Board. The Treasurer shall render to the Board and the members of the school community, at the Annual Meeting, statements evidencing the current financial condition of ACPA. The Treasurer shall ensure that the CFO establishes a system of adequate financial recording showing quarterly income, expenditures, and balance and shall, at the first meeting following the end of each quarter, submit to the Board a detailed written financial report in compliance with the Arizona statutes and regulations relating to charter schools. The Treasurer, as chair of the Finance Committee, annually shall recommend an auditing firm to be hired by the Board to review the books of the Corporation and provide a report on them to the Board.

### Section 5.8 Resignation and Removal:

Any Officer may resign at any time by giving written notice to the President or Secretary of the Board. Such resignation shall take effect at the time specified therein; and, unless otherwise stated therein, the acceptance of such resignation shall not be necessary to make it effective. Any Officer may be removed at any time, with or without just cause, by an affirmative vote of a quorum of the Board members whenever, in their judgment, the best interests of ACPA are served by the removal.

## ARTICLE VI – AMENDMENTS

### Section 6.1 – By Board Members:

The Governing Board shall have power to make, adopt, alter, amend and repeal, from time to time, By-Laws of the Corporation.

## ARTICLE VII – INDEMNITY

- (a) Any person made a party to any action, suit or proceeding, by reason of the fact that he, his testator or intestate representative is or was a Director, officer or employee of the Corporation or any Corporation in which he served as such at the request of the Corporation, shall be indemnified by the Corporation against the reasonable expenses, including attorney's fees, actually and necessarily incurred by him in connection with the defense of such action, suit or proceedings, or in connection with appeal therein, except in relation to matters as to which it shall be adjudged in such action, suit or proceeding, or in connection with any appeal therein that such officer, Director or employee is liable for negligence or misconduct in the performance of his duties
- (b) The foregoing right of indemnification shall not be deemed exclusive of any other rights to which any officer or Director or employee may be entitled apart from the provision of this section.

The amount of indemnity to which any Officer of the Board or any Board member may be entitled shall be fixed by the Governing Board, except that in any case where there is no disinterested majority of the Board available, the amount shall be fixed by arbitration pursuant to the then existing rules of American Arbitration.

AZ CORPORATION COMMISSION  
FILED



JUN 02 2011

FILE NO. 1685399-7 ARTICLES OF INCORPORATION

OF A TAX-EXEMPT ARIZONA CORPORATION  
COLLABORATIVE PATHWAYS, INC.

We, the undersigned, have associated ourselves together for the purpose of forming a Corporation under the laws of the State of Arizona, and hereby adopt the following Articles of Incorporation.

AZ CORPORATION COMMISSION  
FILED

ARTICLE I

JUN 28 2011

The name of the Corporation shall be Collaborative Pathways, Inc.

FILE NO. 1685399-7

ARTICLE II

This corporation is organized exclusively for charitable educational and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE III

The Corporation initially intends to engage in opening a charter school under the jurisdiction of the Arizona State Board for Charter Schools. After approval, the Corporation will shift its focus to the operating of said charter school, following the guidelines and statutes of the State of Arizona.

ARTICLE IV

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation of services rendered and to make payments and distributions in furtherance of the purpose set forth in Article II. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not

permitted to be carried on: (a) by a corporation exempt from Federal income Tax under Section 501(c)(3) of the United States Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law) or: (b) by a corporation, contributions to which are deductible under Section 501(c)(3) of the United States Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Laws).

#### ARTICLE V

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religious or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the United States Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.

#### ARTICLE VI

The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.

#### ARTICLE VII

The Board of Directors initially shall consist of three directors. The names and addresses of the persons who are to serve as the directors until the first annual meeting of Board of Directors, or until their successors are elected and qualify are:

Charlene M. Mendoza  
9 S La Creciente  
Tucson, AZ 85711

Alfred K. Mendoza  
3415 E. 4<sup>th</sup> Street  
Tucson, AZ 85716

Gülen Hicks  
5743 East 9<sup>th</sup> Street  
Tucson, AZ 85711

The private property of the stockholders, officers, Directors and incorporators of this Corporation is to be exempt from all corporate debts and liabilities.



#### **ARTICLE VIII**

The street address of the known place of business of the Corporation is: 9 S. La Creciente, Tucson, AZ 85711.

#### **ARTICLE IX**

The name and address of the initial Statutory Agent of the Corporation is dasmah Productions, Inc., 1650 W. Glendale Ave. #3294, Phoenix, AZ 85021 who has been a bona fide resident of the State of Arizona for at least three years. The Board of Directors may at its option revoke such appointment and shall have the power to fill any such vacancy.

#### **ARTICLE X**

The names and addresses of the incorporators are:

Charlene M. Mendoza  
9 S La Creciente  
Tucson, AZ 85711

Alfred K. Mendoza  
3415 E. 4<sup>th</sup> Street  
Tucson, AZ 85716

Gülen Hicks  
5743 East 9<sup>th</sup> Street  
Tucson, AZ 85711

All powers, duties and responsibilities of the Incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission.

#### **ARTICLE XI**

The following provision will apply to Collaborative Pathways Corporation.

This Corporation will not practice or permit discrimination on the basis of sex, race, national origin, religion, physical handicap or disability.

#### **ARTICLE XII**

The corporation will not have members.

IN WITNESS WHEREOF, WE HAVE HEREUNTO SET OUR HANDS THIS  
DATE MAY 23, 2011.

Charlene M. Mendoza  
Charlene M. Mendoza, Incorporator

Fred K. Mendoza  
Alfred K. Mendoza, Incorporator

Gülen Hicks  
Gülen Hicks, Incorporator

I, dasmah Productions Inc., having been designated to act as Statutory Agent, hereby  
consent to act in that capacity until removed or a resignation is submitted in accordance with  
the Arizona Revised Statute.

Agent Signature: Paul Spears, Paul Spears on behalf of dasmah  
Productions, Inc.

**Collaborative Pathways, Inc.**  
**AUDITED FINANCIAL STATEMENTS**  
**June 30, 2014 and 2013**

Collaborative Pathways, Inc.

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June 30, 2014 and 2013

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LaVoie & Co., P.C.  
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Board of Directors  
Collaborative Pathways, Inc.  
Tucson, Arizona

**Report on the Financial Statements**

We have audited the accompanying financial statements of Collaborative Pathways, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Collaborative Pathways, Inc. as of June 30, 2014 and 2013, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2014, on our consideration of Collaborative Pathways Inc.'s internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Collaborative Pathways Inc.'s internal control over financial reporting and compliance.

*LaVoie & Co., P.C.*

LaVoie & Co., P.C.  
Tucson, AZ  
October 22, 2014

Collaborative Pathways, Inc.

STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2014	2013
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 229,580	\$ 134,375
Accounts receivable	1,988	5,133
Prepaid expenses	9,471	1,000
Total Current Assets	241,039	140,508
Property and Equipment, net -- Note 3	4,900	6,300
Deposits	10,000	10,000
Total Assets	<u>\$ 255,939</u>	<u>\$ 156,808</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts payable	\$ 28,147	\$ 24,940
Deferred rent -- Note 4	87,759	
Notes payable to related parties -- Note 5	20,425	47,000
Current portion, long-term debt -- Note 6	26,667	26,664
Total Current Liabilities	162,998	98,604
Long-Term Debt, net of current portion -- Note 6	13,610	40,004
Total Liabilities	176,608	138,608
<b>NET ASSETS</b>		
Unrestricted	47,809	9,733
Temporarily Restricted -- Note 7	31,522	8,467
Total Net Assets	<u>79,331</u>	<u>18,200</u>
Total Liabilities and Net Assets	<u>\$ 255,939</u>	<u>\$ 156,808</u>

The accompanying notes are an integral part of these financial statements.

Collaborative Pathways, Inc.

STATEMENTS OF ACTIVITIES

For the Years Ending June 30,

	2014			2013		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support and Revenue:						
State equalization program	\$ 872,705		\$ 872,705	\$ 759,103		\$ 759,103
Federal funds for specific programs		\$ 88,761	88,761		\$ 70,980	70,980
State funds for specific programs		62,086	62,086		42,217	42,217
Contributions	3,321	13,360	16,681	563	11,750	12,313
Other	13,434		13,434	6,922		6,922
Net assets released from restrictions -						
Restrictions satisfied by payments	<u>141,152</u>	<u>(141,152)</u>		<u>116,480</u>	<u>(116,480)</u>	
Total Support and Revenue, net	1,030,612	23,055	1,053,667	883,068	8,467	891,535
Expenses:						
Program Services:						
Academic	909,448		909,448	833,198		833,198
Supporting Services:						
Administration	<u>83,088</u>		<u>83,088</u>	<u>40,137</u>		<u>40,137</u>
Total Expenses	<u>992,536</u>		<u>992,536</u>	<u>873,335</u>		<u>873,335</u>
Increase in Net Assets	38,076	23,055	61,131	9,733	8,467	18,200
NET ASSETS AT						
BEGINNING OF YEAR	<u>9,733</u>	<u>8,467</u>	<u>18,200</u>			
NET ASSETS AT END OF YEAR	<u>\$ 47,809</u>	<u>\$ 31,522</u>	<u>\$ 79,331</u>	<u>\$ 9,733</u>	<u>\$ 8,467</u>	<u>\$ 18,200</u>

The accompanying notes are an integral part of these financial statements.

Collaborative Pathways, Inc.

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ending June 30,

	2014			2013		
	Program Services - Acadenuc	Supporting Services - Admin- istration	Total	Program Services - Acadenuc	Supporting Services - Admin- istration	Total
Salaries and wages	\$ 440,116	\$ 55,696	\$ 495,812	\$ 434,378	\$ 16,428	\$ 450,806
Payroll taxes and related	33,592	4,261	37,853	33,176	1,257	34,433
Employee benefits and allowances	40,307	6,849	47,156	35,542	4,348	39,890
Advertising	1,067		1,067			
Communications	4,426		4,426	3,672		3,672
Depreciation	1,400		1,400	700		700
Dues and fees	9,121		9,121	9,198	466	9,664
Insurance	14,928		14,928	13,897		13,897
Interest	4,275		4,275	2,406	2,137	4,543
Other	2,740		2,740	2,342		2,342
Printing	1,123		1,123	191		191
Professional services	30,559	11,166	41,725	28,378	14,953	43,331
Purchased services	67,088		67,088	72,316	28	72,344
Rent	195,930		195,930	129,426		129,426
Supplies	31,130	5,116	36,246	47,278	520	47,798
Textbooks	14,909		14,909	3,571		3,571
Utilities	16,737		16,737	16,727		16,727
	<u>\$ 902,448</u>	<u>\$ 83,088</u>	<u>\$ 992,536</u>	<u>\$ 833,198</u>	<u>\$ 40,137</u>	<u>\$ 873,335</u>

The accompanying notes are an integral part of these financial statements.



Collaborative Pathways, Inc.

STATEMENTS OF CASH FLOWS

For the Years Ending June 30,

	2014	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 61,131	\$ 18,200
Adjustments to reconcile the increase in net assets to net cash provided by operating activities:		
Depreciation	1,400	700
Changes in operating assets and liabilities:		
Accounts receivable	3,145	(5,133)
Prepaid Expenses	(8,471)	(1,000)
Deposits		(10,000)
Accounts payable	3,207	24,940
Deferred rent	87,759	
<b>Net Cash Provided By Operating Activities</b>	<b>148,171</b>	<b>27,707</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment		(7,000)
<b>Net Cash Used By Investing Activities</b>		<b>(7,000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuance of notes payable to related parties	275	47,000
Proceeds from issuance of long-term debt to a related party	8,333	80,000
Principal payments on notes payable to related parties	(26,850)	
Principal payments on long-term debt	(34,724)	(13,332)
<b>Net Cash (Used) Provided By Financing Activities</b>	<b>(52,966)</b>	<b>113,668</b>
<b>INCREASE IN CASH</b>	<b>95,205</b>	<b>134,375</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>134,375</b>	
<b>CASH AT END OF YEAR</b>	<b>\$ 229,580</b>	<b>\$ 134,375</b>

The accompanying notes are an integral part of these financial statements.

Collaborative Pathways Inc.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2014 and 2013

### NOTE 1 – PURPOSE AND ORGANIZATION

Collaborative Pathways Inc. (the “School”) was organized as a not-for-profit charter school in 2011 to provide high school education. The School began operations as a charter school in 2012 and is located in Tucson, Arizona.

The School mission is to cultivate the growth and development of students: academically, socially and personally.

The accompanying financial statements are summaries of the financial position, results of operations, net asset classifications and sources and applications of cash of the School.

### NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation - The School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. These net assets classifications are described as follows:

Unrestricted Net Assets - not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes or locations by action of the Board of Directors.

Temporarily Restricted Net Assets - subject to donor-imposed stipulations that may be fulfilled by actions of the School to meet the stipulations or become unrestricted at the date specified by the donor.

Permanently Restricted Net Assets - subject to donor-imposed stipulations that they be retained and invested permanently by the School. The School has no permanently restricted net assets.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates.

Cash and cash equivalents - the School considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Property and Equipment - It is the School's policy to capitalize property and equipment over \$1,000. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded at their estimated fair value. Donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. There was no material contributed property or equipment meeting such criteria for 2013.

Collaborative Pathways Inc.

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE 2 -- SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (Continued)

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The School reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight-line method.

Support and Revenue - Support and revenue consists mainly of equalization payments from the State of Arizona and Federal and State grants. These amounts are recorded as increases in unrestricted net assets when promised to the School. It is the policy of the School to record restricted contributions whose restrictions are met in the same reporting period as unrestricted contributions.

The School uses volunteers in all of its varieties of programs. Contributed services are reported as contributions at their fair value if such services create or enhance non-financial assets, or would have been purchased if not provided by contribution, and which require specialized skills provided by individuals possessing such skills. There were no contributed services meeting these criteria for 2013.

Income Taxes - The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, the School has made no provision for federal income taxes in the accompanying financial statements. In addition, the School has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

NOTE 3 -- PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2014</u>	<u>2013</u>	<u>Useful Lives</u>
Vehicles	\$7,000	\$7,000	5
Less accumulated depreciation	<u>(2,100)</u>	<u>( 700)</u>	
	<u>\$4,900</u>	<u>\$6,300</u>	

Depreciation expense was \$1,400 and \$700 for 2014 and 2013, respectively.

Collaborative Pathways Inc.

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE 4 – DEFERRED RENT AND OPERATING LEASES

The School entered into a lease of a building used for an educational facility in July, 2012. The lease was for one year, payable at the rate of \$10,334 per month for the fiscal year ended June 30, 2013.

Effective August 1, 2013, the School entered into a 20 year lease for a building used for an educational facility. The lease terms include an initial period of four months with no payment and a monthly rate for the remainder of the first and second years of \$14,130, with increases annually thereafter. Rent expense is recognized on a straight-line basis for accounting purposes. Deferred rent was \$87,759 at June 30, 2014.

Rent expense for the above operating leases was \$195,930 and \$129,426 for 2014 and 2013, respectively.

Minimum future rentals under the above lease, through expiration and in the aggregate as of June 30 are as follows:

2015	\$ 204,000
2016	204,000
2017	204,000
2018	204,000
2019	204,000
Thereafter	<u>2,868,000</u>
	<u>\$3,888,000</u>

NOTE 5 -- NOTES PAYABLE TO RELATED PARTIES

The School has issued notes payable all of which are to related parties (board members). Notes payable consists of the following at June 30:

	<u>2014</u>	<u>2013</u>
Note payable to related party, original amount of \$22,000. No repayment terms, balloon due by December 31, 2016. Interest is imputed at 5%, and paid as a flat amount of \$175 at time of principal repayment. Unsecured.	\$20,425	\$22,000
Note payable to related party, original amount of \$25,000. No repayment terms, balloon due by December 31, 2016. Interest is imputed at 5%, but paid as a flat amount of \$175 at time of repayment. Unsecured.		<u>25,000</u>
	<u>\$20,425</u>	<u>\$47,000</u>

Collaborative Pathways Inc.

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE 6 -- LONG-TERM DEBT

Long-term debt consists of the following at June 30:

	<u>2014</u>	<u>2013</u>
Note payable to a related party, original amount of \$80,000. Interest rate at 9.3%, Monthly principal payments of \$2,222 starting January 1, 2013 and a single annual payment of \$4,000 towards interest for each full year note is unpaid. Unsecured:	\$40,277	\$66,668
Less current portion	( 26,667)	( 26,664)
	<u>\$13,610</u>	<u>\$40,004</u>

Principal maturities of long-term debt for the next three years ending June 30 are as follows:

2015	\$26,667
2016	<u>13,610</u>
	<u>\$40,277</u>

NOTE 7 -- TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were for the following at June 30:

	<u>2014</u>	<u>2013</u>
Teacher wages, taxes and benefits	\$17,317	\$7,622
Extracurricular activities	<u>14,205</u>	<u>845</u>
	<u>\$31,522</u>	<u>\$8,467</u>

NOTE 8 -- CONCENTRATIONS OF CREDIT RISK AND REVENUE CONCENTRATION

The School receives substantially all of its support and revenue from the State of Arizona, under the State Equalization Program. If this program were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

Collaborative Pathways Inc.

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE 9 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

NOTE 10 – PENSION PLAN

The School has a salary deferral pension plan (a 401k Plan). Employees over the age of twenty-one are eligible for elective salary deferral and discretionary employer contributions upon hiring. The School contributed \$15,839 and \$12,211 to the Plan in 2014 and 2013, respectively.

NOTE 11 – SUBSEQUENT EVENTS

The School did not have any subsequent events through October 22, 2014 which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended June 30, 2014.

LaVoie & Co., P.C.  
Certified Public Accountants

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*

Board of Directors  
Collaborative Pathways, Inc.  
Tucson, Arizona

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 Collaborative Pathways, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements and have issued our report thereon dated October 22, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Collaborative Pathways, Inc.'s internal control over financial reporting (internal control) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Collaborative Pathways, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 the 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 may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Collaborative Pathways, Inc.'s financial statements are free of 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 determination of financial statement amounts. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

*LaVoie & Co., P.C.*

LaVoie & Co., P.C.  
Tucson, Arizona  
October 22, 2014