

DISTRICT NAME Osborn School District

COUNTY Maricopa

CTDS NUMBER 070408000



### ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the  
Annual Financial Report per A.R.S. §15-904  
for the Fiscal Year  
**2017**

SIGNATURE/DATE

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[Signature]

SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on 10-17-17 contain(s) the data for the AFR described above.  
Date

[Signature]  
 Superintendent Signature  
Michael Robert  
 Superintendent (Typed Name)  
Colleen Toscano  
 District Contact Employee

[Signature]  
 Business Manager Signature  
Colleen Toscano  
 Business Manager (Typed Name)  
602-707-2022  
 Telephone Number  
ctoscano@osbornsd.org  
 E-mail

#### TOTAL EXPENDITURES BY FUND

|  |    |                   |
|--|----|-------------------|
| 1. Maintenance & Operation (from page 2, line 33)              | \$ | <u>17,262,493</u> |
| 2. Classroom Site Funds (from page 3, line 49)                 | \$ | <u>1,203,467</u>  |
| 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) | \$ | <u>394,205</u>    |

DISTRICT NAME Osborn School District

COUNTY Maricopa

CTDS NUMBER 070408000

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUE**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2): 1980 Prior year

Subtotal (lines 2-18)

**2000 Intermediate**

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 20-23)

**3000 State**

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-28)

**4000 Federal**

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

Subtotal (lines 30-36)

Total Fund Revenue (lines 19, 24, 29, and 37)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

**TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items

**TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)**

**ENDING FUND BALANCE (line 42 minus line 45) (3)**

|     | MAINTENANCE AND OPERATION FUND 001 | UNRESTRICTED CAPITAL OUTLAY FUND 610 | ADJACENT WAYS FUND 620 | DEBT SERVICE FUND 700 |
|-----|------------------------------------|--------------------------------------|------------------------|-----------------------|
|     | ACTUAL                             | ACTUAL                               | ACTUAL                 | ACTUAL                |
| 1.  | 1,364,011                          | 984,236                              | 0                      | 160,757               |
| 2.  | 9,087,662                          | 328,931                              | 0                      | 4,390,131             |
| 3.  |                                    |                                      |                        |                       |
| 4.  | 61,723                             | 828                                  |                        | 10,341                |
| 5.  |                                    |                                      |                        |                       |
| 6.  |                                    |                                      |                        |                       |
| 7.  |                                    |                                      |                        |                       |
| 8.  |                                    |                                      |                        |                       |
| 9.  | 6,442                              |                                      |                        |                       |
| 10. |                                    |                                      |                        |                       |
| 11. |                                    |                                      |                        |                       |
| 12. |                                    |                                      |                        |                       |
| 13. |                                    |                                      |                        |                       |
| 14. |                                    |                                      |                        |                       |
| 15. |                                    |                                      |                        |                       |
| 16. |                                    |                                      |                        |                       |
| 17. | 3,587                              | 5,664                                |                        | 13,369                |
| 18. | 6,359                              |                                      |                        | 713                   |
| 19. | 9,165,773                          | 335,423                              | 0                      | 4,416,554             |
| 20. |                                    |                                      |                        |                       |
| 21. | 676,383                            |                                      |                        |                       |
| 22. |                                    |                                      |                        |                       |
| 23. |                                    |                                      |                        |                       |
| 24. | 676,383                            | 0                                    |                        |                       |
| 25. | 60,078                             |                                      |                        |                       |
| 26. | 6,074,382                          |                                      |                        |                       |
| 27. | 508,994                            | 16,213                               |                        |                       |
| 28. |                                    |                                      |                        |                       |
| 29. | 6,643,454                          | 16,213                               |                        | 0                     |
| 30. |                                    |                                      |                        |                       |
| 31. |                                    |                                      |                        |                       |
| 32. |                                    |                                      |                        |                       |
| 33. |                                    |                                      |                        |                       |
| 34. |                                    |                                      |                        |                       |
| 35. |                                    |                                      |                        |                       |
| 36. |                                    |                                      |                        |                       |
| 37. | 0                                  |                                      |                        | 0                     |
| 38. | 16,485,610                         | 351,636                              | 0                      | 4,416,554             |
| 39. |                                    |                                      |                        | 22,336,342            |
| 40. |                                    |                                      |                        |                       |
| 41. |                                    |                                      |                        |                       |
| 42. | 17,849,621                         | 1,335,872                            | 0                      | 26,913,653            |
| 43. | 17,262,493                         | 394,205                              | 0                      | 26,861,236            |
| 44. |                                    |                                      |                        |                       |
| 45. | 17,262,493                         | 394,205                              | 0                      | 26,861,236            |
| 46. | 587,128                            | 941,667                              | 0                      | 52,417                |

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$1,000 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$39,246
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$1,000 at 6/30/17.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

| Expenditures   |     | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals     |            |                   | % Increase/<br>Decrease in<br>Actual |
|--|-----|------------------|------------------------------|---|------------------|---------------|------------|------------|-------------------|--------------------------------------|
|  |     |                  |                              |   |                  |               | Budget     | Actual     | Prior Year Actual |                                      |
| <b>100 Regular Education</b>   |     |                  |                              |   |                  |               |            |            |                   |                                      |
| 1000 Instruction   | 1.  | 4,827,203        | 1,485,764                    | 186,643                                   | 104,014          | 8,960         | 6,623,321  | 6,612,584  | 5,921,406         | 11.7%                                |
| 2000 Support Services  |     |                  |                              |   |                  |               |            |            |                   |                                      |
| 2100 Students  | 2.  | 244,026          | 97,752                       | 57,054                                    | 6,447            | 0             | 449,500    | 405,279    | 385,438           | 5.1%                                 |
| 2200 Instructional Staff   | 3.  | 282,649          | 87,219                       | 18,277                                    | 8,030            | 1,084         | 512,230    | 397,259    | 323,243           | 22.9%                                |
| 2300 General Administration  | 4.  | 215,269          | 64,369                       | 41,913                                    | 735              | 21,204        | 335,020    | 343,490    | 318,365           | 7.9%                                 |
| 2400 School Administration   | 5.  | 655,345          | 211,335                      | 0   | 1,090            | 2,060         | 851,000    | 869,830    | 805,298           | 8.0%                                 |
| 2500 Central Services  | 6.  | 409,935          | 127,867                      | 136,309                                   | 7,197            | 7,929         | 729,000    | 689,237    | 737,361           | -6.5%                                |
| 2600 Operation & Maintenance of Plant  | 7.  | 778,301          | 301,874                      | 620,239                                   | 927,483          | 4,171         | 2,916,500  | 2,632,068  | 2,696,888         | -2.4%                                |
| 2900 Other   | 8.  | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| 3000 Operation of Noninstructional Services  | 9.  | 31,288           | 7,025                        | 0   | 61,349           | 0             | 113,300    | 99,662     | 64,306            | 55.0%                                |
| 610 School-Sponsored Cocurricular Activities   | 10. |                  |                              |   |                  |               | 0          | 0          | 1,240             | -100.0%                              |
| 620 School-Sponsored Athletics   | 11. | 10,017           | 1,917                        | 3,890                                     | 0                | 575           | 21,600     | 16,399     | 12,817            | 27.9%                                |
| 630 Other Instructional Programs   | 12. |                  |                              |   |                  |               | 0          | 0          | 0                 | 0.0%                                 |
| 700, 800, 900 Other Programs   | 13. |                  |                              |   |                  |               | 0          | 0          | 0                 | 0.0%                                 |
| Regular Education Subsection Subtotal (lines 1-13)   | 14. | 7,454,033        | 2,385,122                    | 1,064,325                                 | 1,116,345        | 45,983        | 12,551,471 | 12,065,808 | 11,266,362        | 7.1%                                 |
| <b>200 Special Education</b>   |     |                  |                              |   |                  |               |            |            |                   |                                      |
| 1000 Instruction   | 15. | 1,407,189        | 484,785                      | 686,758                                   | 5,834            | 0             | 2,639,000  | 2,584,566  | 2,258,099         | 14.5%                                |
| 2000 Support Services  |     |                  |                              |   |                  |               |            |            |                   |                                      |
| 2100 Students  | 16. | 869,273          | 242,573                      | 94,108                                    | 24,938           | 950           | 1,235,000  | 1,231,842  | 1,197,941         | 2.8%                                 |
| 2200 Instructional Staff   | 17. | 154,974          | 40,141                       | 3,460                                     | 2,915            | 395           | 215,000    | 201,885    | 166,712           | 21.1%                                |
| 2300 General Administration  | 18. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| 2400 School Administration   | 19. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| 2500 Central Services  | 20. | 0                | 151                          | 3,755                                     | 0                | 0             | 4,000      | 3,906      | 2,397             | 63.0%                                |
| 2600 Operation & Maintenance of Plant  | 21. | 0                | 0                            | 0   | 0                | 0             | 500        | 0          | 100               | -100.0%                              |
| 2900 Other   | 22. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| 3000 Operation of Noninstructional Services  | 23. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| Subtotal (lines 15-23)   | 24. | 2,431,436        | 767,650                      | 788,081                                   | 33,687           | 1,345         | 4,093,500  | 4,022,199  | 3,625,249         | 10.9%                                |
| <b>400 Pupil Transportation</b>  | 25. | 601,416          | 241,671                      | 35,364                                    | 114,568          | 6,012         | 1,120,000  | 999,031    | 994,137           | 0.5%                                 |
| <b>510 Desegregation</b>   |     |                  |                              |   |                  |               |            |            |                   |                                      |
| (from Districtwide Desegregation Expenditures, page 2, line 44)  | 26. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| <b>520 Special K-3 Program Override</b>  |     |                  |                              |   |                  |               |            |            |                   |                                      |
| (from Supplement, page 1, line 10)   | 27. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| <b>530 Dropout Prevention Programs</b>   |     |                  |                              |   |                  |               |            |            |                   |                                      |
| 1000 Instruction   | 28. |                  |                              |   |                  |               |            | 0          | 0                 | 0.0%                                 |
| 2000-3000 Support Serv. & Oper. of Noninstructional Serv.  | 29. |                  |                              |   |                  |               |            | 0          | 0                 | 0.0%                                 |
| Subtotal (lines 28 and 29)   | 30. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| <b>540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)</b> | 31. | 0                | 0                            | 0   | 0                | 0             | 0          | 0          | 0                 | 0.0%                                 |
| <b>550 K-3 Reading Program</b>   | 32. | 146,796          | 28,659                       | 0   | 0                | 0             | 175,496    | 175,455    | 177,635           | -1.2%                                |
| <b>Total Expenditures (lines 14, 24-27, 30-32)</b>   | 33. | 10,633,681       | 3,423,102                    | 1,887,770                                 | 1,264,600        | 53,340        | 17,940,467 | 17,262,493 | 16,063,383        | 7.5%                                 |

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

| Revenues and Expenditure Function Codes                 | Beginning Fund Balance | Actual Revenues | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 6810, 6890 (1) | Supplies 6600 | Interest on Short-Term Debt 6850 (1) | Total Expenditures |           |                   | % Increase/Decrease in Actual | Ending Fund Balance |
|---|------------------------|-----------------|---------------|------------------------|--|---------------|--------------------------------------|--------------------|-----------|-------------------|-------------------------------|---------------------|
|   |                        |                 |               |                        |  |               |                                      | Budget             | Actual    | Prior Year Actual |                               |                     |
| <b>Classroom Site Fund 011 - Base Salary</b>            |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Revenues  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| CSF Allocation (20%)                                    | 1.                     | 213,124         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Interest Income   | 2.                     | 0               |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Total Revenues (lines 1 and 2)                          | 3.                     | 213,124         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Expenditures  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 100 Regular Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 4.                     |                 | 142,254       | 42,910                 |  |               |                                      | 237,000            | 185,164   | 123,684           | 49.7%                         |                     |
| 2100 Support Services - Students                        | 5.                     |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 6.                     |                 | 1,349         | 423                    |  |               |                                      | 14,000             | 1,772     | 1,003             | 76.7%                         |                     |
| Program 100 Subtotal (lines 4-6)                        | 7.                     |                 | 143,603       | 43,333                 |  |               |                                      | 251,000            | 186,936   | 124,687           | 49.9%                         |                     |
| 200 Special Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 8.                     |                 | 28,648        | 8,761                  |  |               |                                      | 66,048             | 37,409    | 27,372            | 36.7%                         |                     |
| 2100 Support Services - Students                        | 9.                     |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 10.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Program 200 Subtotal (lines 8-10)                       | 11.                    |                 | 28,648        | 8,761                  |  |               |                                      | 66,048             | 37,409    | 27,372            | 36.7%                         |                     |
| Other Programs (Specify)                                |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 12.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2100 Support Services - Students                        | 13.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 14.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Other Programs Subtotal (lines 12-14)                   | 15.                    |                 | 0             | 0                      |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Total Classroom Site Fund 011 - Base Salary             | 16.                    | 100,876         | 213,124       | 172,251                | 52,094   |               |                                      | 317,048            | 224,345   | 152,059           | 47.5%                         | 89,653              |
| <b>Classroom Site Fund 012 - Performance Pay</b>        |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Revenues  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| CSF Allocation (40%)                                    | 17.                    | 426,247         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Interest Income   | 18.                    | 3,125           |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Total Revenues (lines 17 and 18)                        | 19.                    | 429,372         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Expenditures  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 100 Regular Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 20.                    |                 | 267,508       | 53,285                 |  |               |                                      | 742,994            | 320,793   | 550,080           | -41.7%                        |                     |
| 2100 Support Services - Students                        | 21.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 12,999            | -100.0%                       |                     |
| 2200 Support Services - Instructional Staff             | 22.                    |                 |               |                        |  |               |                                      | 48,000             | 0         | 28,479            | -100.0%                       |                     |
| Program 100 Subtotal (lines 20-22)                      | 23.                    |                 | 267,508       | 53,285                 |  |               |                                      | 790,994            | 320,793   | 591,558           | -45.8%                        |                     |
| 200 Special Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 24.                    |                 | 48,194        | 10,135                 |  |               |                                      | 90,000             | 58,329    | 142,192           | -59.0%                        |                     |
| 2100 Support Services - Students                        | 25.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 26.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Program 200 Subtotal (lines 24-26)                      | 27.                    |                 | 48,194        | 10,135                 |  |               |                                      | 90,000             | 58,329    | 142,192           | -59.0%                        |                     |
| Other Programs (Specify)                                |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 28.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2100 Support Services - Students                        | 29.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 30.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Other Programs Subtotal (lines 28-30)                   | 31.                    |                 | 0             | 0                      |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Total Classroom Site Fund 012 - Performance Pay         | 32.                    | 443,016         | 429,372       | 313,702                | 63,420   |               |                                      | 880,994            | 379,122   | 733,750           | -48.3%                        | 493,266             |
| <b>Classroom Site Fund 013 - Other</b>                  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Revenues  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| CSF Allocation (40%)                                    | 33.                    | 426,247         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Interest Income   | 34.                    | 1,838           |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Total Revenues (lines 33 and 34)                        | 35.                    | 428,085         |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| Expenditures  |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 100 Regular Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 36.                    |                 | 380,294       | 114,781                |  |               |                                      | 715,740            | 495,075   | 447,493           | 10.6%                         |                     |
| 2100 Support Services - Students                        | 37.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 38.                    |                 | 3,611         | 1,133                  |  |               |                                      | 31,000             | 4,744     | 3,628             | 30.8%                         |                     |
| Program 100 Subtotal (lines 36-38)                      | 39.                    |                 | 383,905       | 115,914                |  | 0             | 0                                    | 746,740            | 499,819   | 451,121           | 10.8%                         |                     |
| 200 Special Education                                   |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 40.                    |                 | 76,718        | 23,463                 |  |               |                                      | 65,000             | 100,181   | 98,879            | 1.3%                          |                     |
| 2100 Support Services - Students                        | 41.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2200 Support Services - Instructional Staff             | 42.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Program 200 Subtotal (lines 40-42)                      | 43.                    |                 | 76,718        | 23,463                 |  | 0             | 0                                    | 65,000             | 100,181   | 98,879            | 1.3%                          |                     |
| 530 Dropout Prevention Programs                         |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 44.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Other Programs (Specify)                                |                        |                 |               |                        |  |               |                                      |                    |           |                   |                               |                     |
| 1000 Instruction  | 45.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| 2100, 2200 Support Serv. Students & Instructional Staff | 46.                    |                 |               |                        |  |               |                                      | 0                  | 0         | 0                 | 0.0%                          |                     |
| Other Programs Subtotal (lines 45 and 46)               | 47.                    |                 | 0             | 0                      |  | 0             | 0                                    | 0                  | 0         | 0                 | 0.0%                          |                     |
| Total Classroom Site Fund 013 - Other                   | 48.                    | 376,283         | 428,085       | 460,623                | 139,377  |               |                                      | 811,740            | 600,000   | 550,000           | 9.1%                          | 204,368             |
| Total Classroom Site Funds (lines 16, 32, and 48)       | 49.                    | 920,175         | 1,070,581     | 948,576                | 254,891  |               |                                      | 2,009,782          | 1,203,467 | 1,435,809         | -16.2%                        | 787,289             |

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND--EXPENDITURES

| Expenditures                                       |     | Rentals<br>6440 | Library Books,<br>Textbooks, &<br>Instructional Aids<br>6641-6643 | Property<br>6700 | Redemption of<br>Principal<br>6831, 6832 | Interest<br>6841, 6842, 6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals    |         |                   | %<br>Increase/<br>Decrease<br>in Actual |
|--|-----|-----------------|---|------------------|--|------------------------------|---|-----------|---------|-------------------|---|
|  |     |                 |   |                  |  |                              |   | Budget    | Actual  | Prior Year Actual |   |
| Unrestricted Capital Outlay Override (1)           | 1.  |                 |   |                  |  |                              |   | 0         | 0       | 0                 | 0.0%                                    |
| Unrestricted Capital Outlay Fund 610 (2)           | 2.  |                 | 32,157  | 114,326          |  |                              |   | 600,000   | 146,483 | 108,717           | 34.7%                                   |
| 1000 Instruction                                   | 2.  |                 | 32,157  | 114,326          |  |                              |   | 600,000   | 146,483 | 108,717           | 34.7%                                   |
| 2000 Support Services                              | 3.  |                 | 343   | 7,045            |  |                              |   | 98,282    | 7,388   | 22,491            | -67.2%                                  |
| 2100, 2200 Students and Instructional Staff        | 3.  |                 | 343   | 7,045            |  |                              |   | 98,282    | 7,388   | 22,491            | -67.2%                                  |
| 2300, 2400, 2500, 2900 Administration              | 4.  | 1,310           |   | 108,138          |  |                              |   | 50,000    | 109,448 | 72,652            | 50.6%                                   |
| 2600 Operation & Maintenance of Plant              | 5.  |                 |   | 32,470           |  |                              |   | 100,000   | 32,470  | 3,435             | 845.3%                                  |
| 2700 Student Transportation                        | 6.  |                 |   | 83,446           |  |                              |   | 125,000   | 83,446  | 2,343             | 3461.5%                                 |
| 3000 Operation of Noninstructional Services        | 7.  |                 |   |                  |  |                              |   | 0         | 0       | 0                 | 0.0%                                    |
| 4000 Facilities Acquisition and Construction       | 8.  |                 |   |                  |  |                              | 14,970  | 75,000    | 14,970  | 8,391             | 78.4%                                   |
| 5000 Debt Service                                  | 9.  |                 |   |                  |  |                              |   | 0         | 0       | 0                 | 0.0%                                    |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 1,310           | 32,500  | 345,425          | 0  | 0                            | 14,970  | 1,048,282 | 394,205 | 218,029           | 80.8%                                   |

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \_\_\_\_\_ \$0 Actual \_\_\_\_\_ \$0

OTHER FUNDS--REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

| Selected Expenditures by Object Code                    |     | UNRESTRICTED CAPITAL OUTLAY<br>Fund 610 |         | BOND BUILDING<br>Fund 630 |        | NEW SCHOOL FACILITIES<br>Fund 695 |        | ADJACENT WAYS<br>Fund 620 |        |
|---|-----|---|---------|---------------------------|--------|-----------------------------------|--------|---------------------------|--------|
|   |     | BUDGET                                  | ACTUAL  | BUDGET                    | ACTUAL | BUDGET                            | ACTUAL | BUDGET                    | ACTUAL |
| Total Fund Expenditures                                 | 1.  | 1,048,282                               |         | 0                         |        | 0                                 |        | 0                         |        |
| 6150 Classified Salaries                                | 2.  | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6200 Employee Benefits                                  | 3.  | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6450 Construction Services                              | 4.  | 0                                       | 14,970  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6710 Land and Improvements                              | 5.  | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6720 Buildings and Improvements                         | 6.  | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 673X Furniture and Equipment                            | 7.  | 300,000                                 | 99,027  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 673X Vehicles   | 8.  | 125,000                                 | 57,411  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 673X Technology-Related Hardware and Software           | 9.  | 213,282                                 | 188,987 | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6831, 6832 Redemption of Principal                      | 10. | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6841, 6842, 6850 Interest                               | 11. | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| Total (lines 2-11)                                      | 12. | 638,282                                 | 360,395 | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| Total amounts reported on lines 1 through 10 above for: |     |   |         |                           |        |                                   |        |                           |        |
| Renovation  | 13. | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| New Construction  | 14. | 0                                       | 0       | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| Other   | 15. | 638,282                                 | 360,395 | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| Total (lines 13-15)                                     | 16. | 638,282                                 | 360,395 | 0                         | 0      | 0                                 | 0      | 0                         | 0      |

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$ \_\_\_\_\_ 0

2. Land acquisition costs

\$ \_\_\_\_\_ 0

| CAPITAL ASSETS AS OF<br>JUNE 30, 2017             |        |
|---|--------|
| Land and Improvements                             | \$0 1. |
| Buildings and Improvements                        | \$0 2. |
| Furniture, Equipment, Vehicles,<br>and Technology | \$0 3. |
| Construction in Progress                          | \$0 4. |
| Total   | \$0 5. |

**FEDERAL AND STATE PROJECTS**

|  | BEGINNING FUND BALANCE | REVENUE          | FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1) | EXPENDITURES     |                  | ENDING FUND BALANCE |
|--|------------------------|------------------|--|------------------|------------------|---------------------|
|  | ACTUAL                 | ACTUAL           | ACTUAL   | BUDGET           | ACTUAL           | ACTUAL              |
| <b>FEDERAL PROJECTS</b>                                      |                        |                  |  |                  |                  |                     |
| 100-130 ESEA Title I - Helping Disadvantaged Children        | 0                      | 1,440,780        | (100,808)                                      | 2,125,000        | 1,800,364        | (460,392)           |
| 140-150 ESEA Title II - Prof. Development and Technology     | 0                      | 27,396           | (15,782)                                       | 240,000          | 209,320          | (197,706)           |
| 160 ESEA Title IV - 21st Century Schools                     | (320)                  | 294,665          | (20,064)                                       | 300,000          | 274,281          | 0                   |
| 170-180 ESEA Title V - Promote Informed Parent Choice        | 0                      |                  |  | 0                | 0                | 0                   |
| 190 ESEA Title III - Limited English & Immigrant Students    | 0                      | 59,882           | (1,461)  | 96,000           | 85,520           | (27,099)            |
| 200 ESEA Title VII - Indian Education                        | 0                      | 32,536           | (1,725)  | 30,000           | 30,811           | 0                   |
| 210 ESEA Title VI - Flexibility and Accountability           | 0                      |                  |  | 0                | 0                | 0                   |
| 220 IDEA Part B  | 0                      | 569,664          | (23,440)                                       | 706,000          | 546,224          | 0                   |
| 230 Johnson-O'Malley   | 0                      | 17,769           | (1,174)  | 18,000           | 16,595           | 0                   |
| 240 Workforce Investment Act                                 | 0                      |                  |  | 0                | 0                | 0                   |
| 250 AEA-Adult Education                                      | 0                      |                  |  | 0                | 0                | 0                   |
| 260-270 Vocational Education - Basic Grants                  | 0                      |                  |  | 0                | 0                | 0                   |
| 280 ESEA Title X - Homeless Education                        | 0                      | 37,428           | (2,624)  | 41,000           | 34,804           | 0                   |
| 290 Medicaid Reimbursement                                   | 370,003                | 282,198          |  | 600,000          | 103,814          | 548,387             |
| 374 E-Rate   | 0                      | 23,904           |  | 700,000          | 23,904           | 0                   |
| 378 Impact Aid   | 0                      |                  |  | 0                | 0                | 0                   |
| 300-399 Other Federal Projects (Besides E-Rate & Impact Aid) | 0                      | 494,845          | (25,637)                                       | 565,000          | 468,515          | 693                 |
| <b>Total Federal Project Funds (lines 1-17)</b>              | <b>369,683</b>         | <b>3,281,067</b> | <b>(192,715)</b>                               | <b>5,421,000</b> | <b>3,594,152</b> | <b>(136,117)</b>    |
| <b>STATE PROJECTS</b>  |                        |                  |  |                  |                  |                     |
| 400 Vocational Education                                     | 0                      |                  |  | 0                |                  | 0                   |
| 410 Early Childhood Block Grant                              | 0                      |                  |  | 0                |                  | 0                   |
| 420 Ext. School Yr. - Pupils with Disabilities               | 0                      |                  |  | 0                |                  | 0                   |
| 425 Adult Basic Education                                    | 0                      |                  |  | 0                |                  | 0                   |
| 430 Chemical Abuse Prevention Programs                       | 0                      |                  |  | 0                |                  | 0                   |
| 435 Academic Contests  | 0                      |                  |  | 0                |                  | 0                   |
| 450 Gifted Education   | 0                      |                  |  | 0                |                  | 0                   |
| 460 Environmental Special Plate                              | 0                      |                  |  | 0                |                  | 0                   |
| 465-499 Other State Projects                                 | 0                      | 192,554          |  | 200,000          | 192,554          | 0                   |
| <b>Total State Project Funds (lines 19-27)</b>               | <b>0</b>               | <b>192,554</b>   |  | <b>200,000</b>   | <b>192,554</b>   | <b>0</b>            |
| <b>Total Federal and State Projects (lines 18 and 28)</b>    | <b>369,683</b>         | <b>3,473,621</b> | <b>(192,715)</b>                               | <b>5,621,000</b> | <b>3,786,706</b> | <b>(136,117)</b>    |

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

|  |     | BEGINNING    | REVENUES AND OTHER | FUND TRANSFERS | EXPENDITURES AND OTHER |            | ENDING FUND |
|--|-----|--------------|--------------------|----------------|------------------------|------------|-------------|
|  |     | FUND BALANCE | FINANCING SOURCES  | IN (OUT)       | FINANCING USES         |            | BALANCE     |
|  |     | ACTUAL       | (excluding 5200)   | 5200 (6930)    | BUDGET                 | ACTUAL     | ACTUAL      |
| <b>OTHER FUNDS</b>                             |     |              |                    |                |                        |            |             |
| 020 Instructional Improvement                  | 1.  | 312,095      | 114,672            |                | 500,000                | 145,065    | 281,702     |
| 050 County, City, and Town Grants              | 2.  | 0            |                    |                | 25,000                 |            | 0           |
| 071 Structured English Immersion (1)           | 3.  | 0            | 0                  |                | 0                      | 0          | 0           |
| 072 Compensatory Instruction (1)               | 4.  | 0            | 0                  |                | 0                      | 0          | 0           |
| 500 School Plant                               | 5.  | 501,794      | 95,746             | 0              | 580,000                | 99,816     | 497,724     |
| 515 Civic Center                               | 6.  | 95,215       | 71,052             |                | 122,000                | 28,987     | 137,280     |
| 520 Community School                           | 7.  | 131          | 21,418             |                | 25,000                 | 4,040      | 17,509      |
| 525 Auxiliary Operations                       | 8.  | 29,665       | 10,308             |                | 35,000                 | 10,597     | 29,376      |
| 526 Extracurricular Activities Fees Tax Credit | 9.  | 395,980      | 84,340             |                | 450,000                | 97,897     | 382,423     |
| 530 Gifts and Donations                        | 10. | 113,836      | 173,742            |                | 135,000                | 147,489    | 140,089     |
| 535 Career & Tech. Ed. & Voc. Ed. Projects     | 11. | 0            |                    |                | 0                      | 0          | 0           |
| 540 Fingerprint                                | 12. | 12,818       | 1,146              |                | 10,000                 | 704        | 13,260      |
| 545 School Opening                             | 13. | 0            | 0                  |                | 0                      | 0          | 0           |
| 550 Insurance Proceeds                         | 14. | 10,446       | 58                 |                | 10,000                 | 0          | 10,504      |
| 555 Textbooks                                  | 15. | 13,663       | 569                |                | 13,000                 | 0          | 14,232      |
| 565 Litigation Recovery                        | 16. | 3,758        | 22                 |                | 3,000                  | 0          | 3,780       |
| 570 Indirect Costs                             | 17. | 295,033      | 729                | 310,107        | 400,000                | 390,889    | 214,980     |
| 575 Unemployment Insurance                     | 18. | 105,294      | 610                |                | 100,000                | 5,767      | 100,137     |
| 580 Teacherage                                 | 19. | 0            | 0                  |                | 0                      | 0          | 0           |
| 585 Insurance Refund                           | 20. | 0            | 0                  |                | 0                      | 0          | 0           |
| 590 Grants and Gifts to Teachers               | 21. | 0            | 0                  |                | 0                      | 0          | 0           |
| 595 Advertisement                              | 22. | 0            | 0                  |                | 0                      | 0          | 0           |
| 596 Joint Technical Education                  | 23. | 0            | 0                  |                | 0                      | 0          | 0           |
| 620 Adjacent Ways                              | 24. | 0            | 0                  |                | 0                      | 0          | 0           |
| 630 Bond Building                              | 25. | 0            | 0                  |                | 0                      | 0          | 0           |
| 639 Impact Aid Revenue Bond Building           | 26. | 0            | 0                  |                | 0                      | 0          | 0           |
| 650 Gifts and Donations—Capital                | 27. | 0            | 0                  |                | 0                      | 0          | 0           |
| 660 Condemnation                               | 28. | 0            | 0                  |                | 0                      | 0          | 0           |
| 665 Energy and Water Savings                   | 29. | 40,627       | 7,531              |                | 48,000                 | 21,728     | 26,430      |
| 686 Emergency Deficiencies Correction          | 30. | 0            | 0                  |                | 0                      | 0          | 0           |
| 691 Building Renewal Grant                     | 31. | 0            | (2)                |                | 0                      | 11,000     | (11,002)    |
| 695 New School Facilities                      | 32. | 0            | 0                  |                | 0                      | 0          | 0           |
| 700 Debt Service                               | 33. | 160,757      | 26,752,896         |                | 4,518,919              | 26,861,236 | 52,417      |
| 720 Impact Aid Revenue Bond Debt Service       | 34. |              |                    |                | 0                      | 0          | 0           |
| 850 Student Activities                         | 35. | 37,473       | 10,783             |                |                        | 21,460     | 26,796      |
| Other _____                                    | 36. |              |                    |                | 0                      |            | 0           |
| <b>INTERNAL SERVICE FUNDS 950-989</b>          |     |              |                    |                |                        |            |             |
| 9__ Self Insurance                             | 1.  | 0            | 0                  |                | 0                      | 0          | 0           |
| 955 Intergovernmental Agreements               | 2.  | 0            | 0                  |                | 0                      | 0          | 0           |
| 9__ OPEB                                       | 3.  | 0            | 0                  |                | 0                      | 0          | 0           |
| 9__ _____                                      | 4.  | 0            | 0                  |                | 0                      | 0          | 0           |

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Osborn School District

COUNTY Maricopa

CTDS NUMBER 070408000

A. Bonds and Short-term Debt

|   |              |    |
|---|--------------|----|
| 1. Bonds Outstanding, July 1, 2016            | \$24,585,000 | 1. |
| 2. Bonds issued during FY 2017                | 20,510,000   | 2. |
| 3. Bonds retired during FY 2017               | 25,100,000   | 3. |
| 4. Bonds Outstanding, June 30, 2017           | \$19,995,000 | 4. |
| 5. Short-term Debt Outstanding, July 1, 2016  | \$0          | 5. |
| 6. Short-term Debt Outstanding, June 30, 2017 | \$0          | 6. |

B. District Assessed Valuation and Other District Information

|  |               |          |        |
|--|---------------|----------|--------|
| 1. FY 2017 Assessed Valuations and Tax Rates |               |          |        |
| a. Primary                                   | \$375,609,535 | Tax Rate | 2.1132 |
| b. Secondary                                 | \$495,615,446 | Tax Rate | 1.7765 |
| 2. Number of Schools                         |               |          | 6      |
| 3. Actual Days in Session                    |               |          | 180    |
| 4. Area of School District (Square Miles)    |               |          | 8      |

(Report this WHETHER OR NOT district changed boundaries in FY 2017)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

|   | M & O | Unrestricted Capital Outlay |    |
|---|-------|-----------------------------|----|
| 1. Destruction or damage                            | 0     | 0                           | 1. |
| 2. Excessive/unexpected legal expenses              | 0     | 0                           | 2. |
| 3. Mitigation or removal of health or safety hazard | 0     | 0                           | 3. |

D. Current Expenditures by Category

|   |              |
|---|--------------|
| 1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)         | \$12,643,404 |
| 2. Classroom Supplies (Function 1000, Object Code 6600)                               | \$243,902    |
| 3. Administration (Functions 2300, 2400, 2500, & 2900)                                | \$2,402,469  |
| 4. Support Services—Students (Function 2100)  | \$2,005,152  |
| 5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400) | \$7,314,229  |
| 6. Total Current Expenditures   | \$24,609,156 |

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2017

|  |              |
|--|--------------|
| 1. Sinking funds   | \$0          |
| 2. Bond funds  | \$0          |
| 3. Other funds, except for any employee retirement funds | \$10,348,525 |



**A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)**

Areas of Identification [A.R.S. §15-203(A)(15)]

|  | GRADE |   |    |    |    |    |    |    |    |   |    |    |    | TOTAL |
|--|-------|---|----|----|----|----|----|----|----|---|----|----|----|-------|
|  | K     | 1 | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9 | 10 | 11 | 12 |       |
| 1. Quantitative Reasoning                  | 0     | 0 | 3  | 2  | 2  | 5  | 7  | 5  | 6  | 0 | 0  | 0  | 0  | 30    |
| 2. Verbal Reasoning                        | 0     | 0 | 2  | 1  | 4  | 2  | 3  | 4  | 3  | 0 | 0  | 0  | 0  | 19    |
| 3. Nonverbal Reasoning                     | 0     | 7 | 14 | 15 | 17 | 10 | 6  | 15 | 13 | 0 | 0  | 0  | 0  | 97    |
| 4. Total Duplicated Enrollment (lines 1-3) | 0     | 7 | 19 | 18 | 23 | 17 | 16 | 24 | 22 | 0 | 0  | 0  | 0  | 146   |

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

|   | PROGRAM<br>200<br>BUDGET | PROGRAM<br>200<br>ACTUAL |
|---|--------------------------|--------------------------|
| 1. Total All Disability Classifications   | 3,802,400                | 3,725,393                |
| 2. Gifted Education                       | 288,600                  | 294,407                  |
| 3. Remedial Education                     | 0                        | 2,399                    |
| 4. ELL Incremental Costs                  | 2,500                    | 0                        |
| 5. ELL Compensatory Instruction           | 0                        | 0                        |
| 6. Vocational and Technological Education | 0                        | 0                        |
| 7. Career Education                       | 0                        | 0                        |
| 8. Total (lines 1-7)                      | 4,093,500                | 4,022,199                |

**C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)**

Actual Expenditures for all Gifted Programs:

|       |            |
|-------|------------|
| K-8   | \$ 294,407 |
| 9-12  | \$ 0       |
| Total | \$ 294,407 |

**D. EXPENDITURES FOR AUDIT SERVICES**

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

|    | BUDGET | ACTUAL |
|----|--------|--------|
| 1. | 6350   | 25,000 |
| 2. | 6330   | 0      |

**E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)**

Actual Expenditures made in FY 2017

\$ 0

**F. TUITION**

**Type 03 Districts Only**

- 1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- 2. Tuition to Other Arizona Districts for all other students (objects 6561)
- 3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- 4. Tuition to Out-of-State Districts for all other students (objects 6562)

**Non-Type 03 Districts**

- 5. Tuition to Other Arizona Districts (object 6561)
- 6. Tuition to Out-of-State Districts (object 6562)

**All Districts**

- 7. Tuition to Private Schools (object 6563)
- 8. Tuition to Ed Services/Coops/IGAs (object 6564)
- 9. Tuition Other (object 6569) (1)
- 10. Total (lines 1-9)

| Tuition Expenditures |         |      |         |
|----------------------|---------|------|---------|
| Operations           | Capital | Debt | Total   |
|                      |         |      | 0       |
|                      |         |      | 0       |
|                      |         |      | 0       |
|                      |         |      | 0       |
| 8,400                |         |      | 8,400   |
|                      |         |      | 0       |
| 724,198              |         |      | 724,198 |
|                      |         |      | 0       |
| 20,747               |         |      | 20,747  |
| 753,345              | 0       | 0    | 753,345 |

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

| Funds 020-799                                | Programs 100-600 |                              |  |                  |                  |                       |  |  |                                 |                       | Programs 700-900                        | Total      |
|--|------------------|------------------------------|--|------------------|------------------|-----------------------|--|--|---------------------------------|-----------------------|---|------------|
|  | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Dues and Fees<br>6810 | Judgments<br>Against a<br>District<br>6820 | Redemption of<br>Principal<br>6831, 6832 | Interest<br>6841, 6842,<br>6850 | Miscellaneous<br>6890 | All<br>Object Codes<br>(excluding 6900) |            |
| 1000 Instruction                             | 1,598,125        | 502,170                      | 70,267                                       | 134,053          | 188,407          | 2,055                 |  |  |                                 | 21,728                |   | 2,516,805  |
| 2000 Support Services                        |                  |                              |  |                  |                  |                       |  |  |                                 |                       |   |            |
| 2100 Students                                | 256,346          | 69,199                       | 55,378                                       | 5,476            | 18,407           | 560                   |  |  |                                 | 0                     |   | 405,366    |
| 2200 Instructional Staff                     | 588,210          | 156,370                      | 128,252                                      | 40,405           | 3,123            | 284                   |  |  |                                 | 0                     |   | 916,644    |
| 2300 General Administration                  | 6,939            | 18,003                       | 877  | 120              |                  |                       |  |  |                                 | 0                     |   | 25,939     |
| 2400 School Administration                   | 142,700          | 35,698                       | 1,118  | 911              | 8,965            |                       |  |  |                                 | 0                     |   | 189,392    |
| 2500, 2900 Central Services, Other           | 159,321          | 50,461                       | 34,070                                       | 2,160            | 100,558          | 36,240                |  |  |                                 | 7,498                 |   | 390,308    |
| 2600 Operation and Maintenance of Plant      | 96,989           | 27,686                       | 249,232                                      | 0                | 44,677           | 66                    |  |  |                                 | 0                     |   | 418,650    |
| 2700 Student Transportation                  | 13,949           | 3,219                        | 52,453                                       | 0                | 83,446           |                       |  |  |                                 | 0                     |   | 153,067    |
| 3000 Operation of Noninstructional Services  |                  |                              |  |                  |                  |                       |  |  |                                 |                       |   |            |
| 3100 Food Service Operations                 | 630,730          | 227,542                      | 17,652                                       | 713,013          | 81,202           | 9,416                 |  |  |                                 | 0                     |   | 1,679,555  |
| 3200 Enterprise Operations                   |                  |                              |  |                  |                  |                       |  |  |                                 |                       |   | 0          |
| 3300 Community Services Operations           |                  |                              |  |                  |                  |                       |  |  |                                 |                       | 1,859                                   | 1,859      |
| 3400 Bookstore Operations                    |                  |                              |  |                  |                  |                       |  |  |                                 |                       |   | 0          |
| 4000 Facilities Acquisition and Construction |                  |                              | 106,099                                      | 0                | 7,320            |                       |  |  |                                 |                       |   | 113,419    |
| 5000 Debt Service                            |                  |                              |  |                  |                  |                       |  | 26,136,842                               | 724,394                         |                       |   | 26,861,236 |
| Total (lines 1-14)                           | 3,493,309        | 1,090,348                    | 715,398                                      | 896,138          | 536,105          | 48,621                | 0  | 26,136,842                               | 724,394                         | 29,226                | 1,859                                   | 33,672,240 |

Teacher Salaries (All Funds, Function 1000)

|   | Certified Teachers<br>(in Object 6100) | Certified<br>Substitutes<br>(in Object 6100) | Contract Teachers<br>(in Object 6300) |
|---|--|--|---------------------------------------|
| 1. Regular Education (Programs 100, 280, 520, and 550)              | 5,753,332                              | 129,424                                      | 18,959                                |
| 2. Special Education (Programs 200-230, 250, and 300-399)           | 1,609,362                              | 62,204                                       | 0                                     |
| 3. Vocational Education (Programs 270 and 540)                      | 0                                      | 0  | 0                                     |
| 4. Other Programs (Programs 240, 260, 265, 510-515 and 530)         | 266,185                                | 4,478  | 0                                     |
| 5. Co-curricular Activities, Athletics, and Other (Program 600-630) | 33,300                                 | 0  | 0                                     |

Other Items (All Funds)

|   |           |
|---|-----------|
| 6. Textbooks (Function 1000, Object 6640) | \$ 83,204 |
| 7. Number of FTE-Certified Teachers       | 171       |
| 8. Number of FTE-Contract Teachers        | 1         |

Utilities and Energy Detail (Only Function 2600)

|                               |         |
|-------------------------------|---------|
| 1. 6410-6411 Utility Services | 186,893 |
| 2. 6620-6629 Energy           | 808,477 |

Programs 700-900 Expenditure Detail (Funds 020-799)

| Funds 020-799        | Property<br>6700 | All Other<br>(excluding 6900) | Total |
|----------------------|------------------|-------------------------------|-------|
| 1. Program 700       | 0                | 0                             | 0     |
| 2. Program 800       | 0                | 0                             | 0     |
| 3. Program 900       | 0                | 1,859                         | 1,859 |
| 4. Total (lines 1-3) | 0                | 1,859                         | 1,859 |

Property Detail for Function 4000 (Funds 020-799)

|                                    |         |
|------------------------------------|---------|
| 1. 6710 Land and Improvements      | 0       |
| 2. 6720 Buildings and Improvements | 0       |
| 3. 6731-39 Equipment               | 7,320   |
| 4. Total (lines 1-3)               | 7,320   |
| 5. 6450 Construction               | 106,099 |

Technology (All Funds, All Functions)

|   |         |
|---|---------|
| 1. 6650 Supplies-Technology-Related                                   | 1,295   |
| 2. 6737-38 Technology-Related Hardware & Software (less than \$5,000) | 278,191 |
| 3. Subtotal (Lines 1-2)   | 279,486 |
| 4. 6739 Technology-Related Hardware & Software (\$5,000 or more)      | 12,006  |

DISTRICT NAME Osborn School District

COUNTY Maricopa

CTDS NUMBER 070408000

**FOOD SERVICE**

| FUND 510 |           |
|----------|-----------|
| ACTUAL   |           |
| 1.       | 1,563,637 |
| 2.       | 9,054     |
| 3.       | 40,474    |
| 4.       | 6,348     |
| 5.       | 1,770,492 |
| 6.       | 64,894    |
| 7.       | 1,891,261 |
| 8.       |           |
| 9.       | 3,454,918 |

**BEGINNING FUND BALANCE (1)**  
**REVENUES**  
 1500 Investment Income  
 1600 Food Service  
 Other Local \_\_\_\_\_  
 4500 Restricted Revenue Rec. from Fed. Gov.  
 4900 Revenue for/on Behalf of the District  
**TOTAL REVENUE (lines 2-6)**  
 5200 Fund Transfers-In  
**TOTAL AVAILABLE (lines 1, 7, and 8)**

A. Number of operating months \_\_\_\_\_

B. Number of Meals Served  
 1. Served at District Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other  
 2. Served at Other Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other

|                                 | BREAKFASTS | LUNCHES/<br>SUPPERS | A LA CARTE* | SNACKS   |
|---------------------------------|------------|---------------------|-------------|----------|
| 1. Served at District Locations |            |                     |             |          |
| a. Reimbursable Meals Only      | 191,074.00 | 469,399.00          |             | 5,204.00 |
| b. Program Adults/Adult Workers | 18.00      | 5,217.00            |             |          |
| c. Other                        |            |                     | 3,213.00    |          |
| 2. Served at Other Locations    |            |                     |             |          |
| a. Reimbursable Meals Only      |            |                     |             |          |
| b. Program Adults/Adult Workers |            |                     |             |          |
| c. Other                        |            |                     |             |          |

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices  
 1. Reduced breakfast  
 2. Reduced lunch  
 3. Reduced snack  
 4. Paid breakfast  
 5. Paid lunch  
 6. Paid snack

|                      | P-6  | 7-8  | 9-12 | Adult |
|----------------------|------|------|------|-------|
| 1. Reduced breakfast | 0.00 | 0.00 | 0.00 |       |
| 2. Reduced lunch     | 0.00 | 0.00 | 0.00 |       |
| 3. Reduced snack     | 0.00 | 0.00 | 0.00 |       |
| 4. Paid breakfast    | 0.00 | 0.00 | 0.00 | 2.00  |
| 5. Paid lunch        | 0.00 | 0.00 | 0.00 | 3.00  |
| 6. Paid snack        | 0.00 | 0.00 | 0.00 | 0.00  |

D. Special Milk Program  
 Charge to children per 1/2 pint milk unit \$0.00  
 Number of 1/2 pint milk units served to children \_\_\_\_\_

**EXPENDITURES**  
 6150 Classified Salaries  
 6200 Employee Benefits  
 6400 Purchased Property Services  
 6570 Food Service Management  
 6591 Services Purchased from Other AZ Districts  
 6610 General Supplies (Nonfood Items)  
 6620 Energy  
 6631 USDA Commodities (Excluding Freight)  
 6632 USDA Commodities (Freight Only)  
 6633 Other Food  
 6634 Storage Costs for USDA Commodities  
 6700 Property (Excluding 6731-39)  
 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000  
 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more  
 Other Expenditures \_\_\_\_\_  
**TOTAL EXPENDITURES (lines 10-24)**  
 6910 Indirect Costs  
 6930 Fund Transfers-Out  
**TOTAL EXPENDITURES & OTHER USES (lines 25-27)**  
**ENDING FUND BALANCE (line 9 minus line 28) (1)**

|     | FOOD SERVICE FUND 510 |           | M&O EXPENDITURES FUND 001 | CAPITAL EXPENDITURES FUND 610 |
|-----|-----------------------|-----------|---------------------------|-------------------------------|
|     | BUDGET                | ACTUAL    | ACTUAL                    | ACTUAL                        |
| 10. |                       | 630,730   | 31,288                    |                               |
| 11. |                       | 227,542   | 7,025                     |                               |
| 12. |                       | 9,167     |                           |                               |
| 13. |                       | 0         |                           |                               |
| 14. |                       | 0         |                           |                               |
| 15. |                       | 86,267    |                           |                               |
| 16. |                       | 0         | 61,349                    |                               |
| 17. |                       | 64,894    |                           |                               |
| 18. |                       | 4,254     |                           |                               |
| 19. |                       | 559,563   |                           |                               |
| 20. |                       | 0         |                           |                               |
| 21. |                       |           |                           |                               |
| 22. |                       | 47,287    |                           |                               |
| 23. |                       | 33,915    |                           |                               |
| 24. |                       | 11,937    |                           |                               |
| 25. | 2,750,000             | 1,675,556 | 99,662                    | 0                             |
| 26. |                       | 117,393   |                           |                               |
| 27. |                       |           |                           |                               |
| 28. |                       | 1,792,949 |                           |                               |
| 29. |                       | 1,661,969 |                           |                               |

E. Detail of Food Service Management Company Expenditures

|   |          |
|---|----------|
| Classified Salaries   | _____    |
| Employee Benefits   | _____    |
| Supplies and Materials (Nonfood)                            | _____    |
| Food  | _____    |
| Management Fee  | _____    |
| Other   | _____    |
| <b>Total (must equal total of amounts on line 13 above)</b> | <b>0</b> |

(1) Includes Food Service Fund revolving account cash balance of

\$ \_\_\_\_\_ at 7/1/16 or \$ \_\_\_\_\_ at 6/30/17, as applicable.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070408000

I certify that the Annual Financial Report of Osborn School District, of Maricopa County, for fiscal year 2017 was approved by the Governing Board on October 5, 2017, and that the complete Annual Financial Report may be reviewed by contacting Colleen Toscano at the District Office, telephone 602-707-2022, during normal business hours.

Avg. Daily Membership 2016 2017  
 Attending 2,769,739 2,777,787  
 2017 Tax Rates: Primary Secondary  
 2.1132 1.7765

*K. Barty*  
 \_\_\_\_\_  
 President of the Governing Board

ADE/AG 41-202S Rev. 8/17-FY 2017

| Fund/Program                               | Beginning Fund Balance | Revenues and Other Financing Source (Excl. Transfers) | Fund Transfers In (Out) | Budgeted Expenditures | Actual Expenditures and Other Financing Uses (Excl. Transfers) | Ending Fund Balance |
|--|------------------------|---|-------------------------|-----------------------|--|---------------------|
| Regular Education                          |                        |   |                         | 12,551,471            | 12,065,808   |                     |
| Special Education                          |                        |   |                         | 4,093,500             | 4,022,199  |                     |
| Pupil Transportation                       |                        |   |                         | 1,120,000             | 999,031  |                     |
| Desegregation                              |                        |   |                         | 0                     | 0  |                     |
| Special K-3 Program Override               |                        |   |                         | 0                     | 0  |                     |
| Dropout Prevention Programs                |                        |   |                         | 0                     | 0  |                     |
| Joint Career & Tech. Ed. & Voc. Ed. Center |                        |   |                         | 0                     | 0  |                     |
| K-3 Reading Program                        |                        |   |                         | 175,496               | 175,455  |                     |
| Maintenance and Operation Total            | 1,364,011              | 16,485,610  | 0                       | 17,940,467            | 17,262,493   | 587,128             |
| Classroom Site Funds                       | 920,175                | 1,070,581   |                         | 2,009,782             | 1,203,467  | 787,289             |
| Instructional Improvement                  | 312,095                | 114,672   |                         | 500,000               | 145,065  | 281,702             |
| Unrestricted Capital Outlay                | 984,236                | 351,636   | 0                       | 1,048,282             | 394,205  | 941,667             |
| Adjacent Ways                              | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Bond Building                              | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Other Capital Funds                        | 40,627                 | 7,531   | 0                       | 48,000                | 21,728   | 26,430              |
| New School Facilities                      | 0                      | 0   |                         | 0                     | 0  | 0                   |
| Federal Projects                           | 369,683                | 3,281,067   | (192,715)               | 5,421,000             | 3,594,152  | (136,117)           |
| State Projects                             | 0                      | 192,554   |                         | 200,000               | 192,554  | 0                   |
| County, City, and Town Grants              | 0                      | 0   | 0                       | 25,000                | 0  | 0                   |
| Structured English Immersion               | 0                      | 0   |                         | 0                     | 0  | 0                   |
| Compensatory Instruction                   | 0                      | 0   |                         | 0                     | 0  | 0                   |
| School Plant Fund                          | 501,794                | 95,746  | 0                       | 580,000               | 99,816   | 497,724             |
| Food Service                               | 1,563,657              | 1,891,261   | (117,393)               | 2,750,000             | 1,675,556  | 1,661,969           |
| Civic Center                               | 95,215                 | 71,052  | 0                       | 122,000               | 28,987   | 137,280             |
| Community School                           | 131                    | 21,418  | 0                       | 25,000                | 4,040  | 17,509              |
| Auxiliary Operations                       | 29,665                 | 10,308  | 0                       | 35,000                | 10,597   | 29,376              |
| Extracurricular Activities Fees            | 395,980                | 84,340  | 0                       | 450,000               | 97,897   | 382,423             |
| Gifts and Donations                        | 113,836                | 173,742   | 0                       | 135,000               | 147,489  | 140,089             |
| Career & Tech. Ed. & Voc. Ed. Projects     | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Fingerprint                                | 12,818                 | 1,146   | 0                       | 10,000                | 704  | 13,260              |
| School Opening                             | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Insurance Proceeds                         | 10,446                 | 58  | 0                       | 10,000                | 0  | 10,504              |
| Textbooks                                  | 13,663                 | 569   | 0                       | 13,000                | 0  | 14,232              |
| Litigation Recovery                        | 3,758                  | 22  | 0                       | 3,000                 | 0  | 3,780               |
| Indirect Costs                             | 295,033                | 729   | 310,107                 | 400,000               | 390,889  | 214,980             |
| Unemployment Insurance                     | 105,294                | 610   | 0                       | 100,000               | 5,767  | 100,137             |
| Teacherage                                 | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Insurance Refund                           | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Grants and Gifts to Teachers               | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Advertisement                              | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Joint Technical Education                  | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Impact Aid Revenue Bond Building           | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Debt Service                               | 160,757                | 26,752,896  | 0                       | 4,518,919             | 26,861,236   | 52,417              |
| Emergency Deficiencies Correction          | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Building Renewal Grant                     | 0                      | (2)   | 0                       | 0                     | 11,000   | (11,002)            |
| Impact Aid Rev. Bond Debt Service          | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Student Activities                         | 37,473                 | 10,783  |                         |                       | 21,460   | 26,796              |
| Self-Insurance                             | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Intergovernmental Agreements               | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| OPEB                                       | 0                      | 0   | 0                       | 0                     | 0  | 0                   |
| Other Funds                                | 0                      | 0   | 0                       | 0                     | 0  | 0                   |