



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2022

Two columns of signature lines, each labeled 'SIGNATURE/DATE' at the top.

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on \_\_\_\_\_ contain(s) the data for the AFR described above. Date

Signature and contact information fields for Superintendent and Business Manager, including fields for Signature, Typed Name, Telephone Number, and Email.

Table with 2 columns: Description and Amount. Row 1: Maintenance & Operation (from page 2, line 32) \$ 18,404,689. Row 2: Classroom Site Funds (from page 3, line 13) \$ 1,277,632. Row 3: Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 926,202.

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

1110 Property Taxes  
 1140 Penalties and Interest on Taxes  
 1280 Revenue in Lieu of Taxes  
 1311 Tuition from Individuals Excluding Summer School  
 1312 Tuition from Individuals for Summer School  
 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) 1940 excise tax, 1980 prior yr reimb, 1990 misc revenue

**Subtotal (lines 2-19)**

**2000 County**

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

**Subtotal (lines 21-24)**

**3000 State**

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

**Subtotal (lines 26-29)**

**4000 Federal**

4100 Unrestricted Revenue Received Directly from the Federal Government  
 4200 Unrestricted 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 31-36)**

**Total Fund Revenue (lines 20, 25, 30, 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 Including Transfers-Out

**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	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	1,554,990	1,802,045	0	3,114,805	114,699
2.	11,110,154	2,935,840	0		7,084,616
3.	0				
4.	31,543	3,471	0		16,885
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	11,575	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	11,447	17,708	0	0	53,545
19.	12,799	0	0	0	0
20.	11,177,518	2,957,019	0	0	7,155,046
21.	0	0			
22.	510,744	94,836			
23.	0	0			
24.	0	0			
25.	510,744	94,836			
26.	158,233	0			
27.	5,180,441	817,411			
28.	563,030	90,205			
29.	0	0			0
30.	5,901,704	907,616			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	17,589,966	3,959,471	0	0	7,155,046
39.				0	(1,000)
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	19,144,956	5,761,516	0	3,114,805	7,268,745
43.	18,404,689	926,202	0	707,348	7,211,933
44.	0	0	0	0	0
45.	18,404,689	926,202	0	707,348	7,211,933
46.	740,267	4,835,314	0	2,407,457	56,812

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$1,000 at 7/1/21.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$9,661
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$1,000 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$1,996,933

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	4,708,641	1,473,623	283,076	80,163	472	8,336,009	6,545,975	6,095,188	7.4%
2000 Support Services										
2100 Students	2.	293,234	112,737	667	4,902	0	426,677	411,540	418,736	-1.7%
2200 Instructional Staff	3.	569,622	184,064	54,783	7,962	1,062	522,857	817,493	726,724	12.5%
2300 General Administration	4.	216,120	72,196	52,469	9,926	24,774	354,710	375,485	329,206	14.1%
2400 School Administration	5.	803,021	224,424	882	696	499	1,009,464	1,029,522	1,028,004	0.1%
2500 Central Services	6.	594,823	187,874	193,116	35,191	22,018	880,702	1,033,022	973,922	6.1%
2600 Operation & Maintenance of Plant	7.	894,365	338,258	764,064	863,928	1,987	2,652,440	2,862,602	2,563,387	11.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1,000	208	10,182	35,397	0	75,000	46,787	35,923	30.2%
610 School-Sponsored Cocurricular Activities	10.	0	532	0	0	0	0	532	0	--
620 School-Sponsored Athletics	11.	2,400	465	0	0	3,245	21,600	6,110	0	--
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	8,083,226	2,594,381	1,359,239	1,038,165	54,057	14,279,459	13,129,068	12,171,090	7.9%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	1,766,825	558,554	291,411	12,282	0	3,517,887	2,629,072	2,761,314	-4.8%
2000 Support Services										
2100 Students	16.	910,567	246,347	202,106	16,401	200	1,300,800	1,375,621	1,278,687	7.6%
2200 Instructional Staff	17.	139,453	37,721	1,705	0	0	220,861	178,879	201,917	-11.4%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	1,000	208	0	0	0	0	1,208	227	432.2%
2500 Central Services	20.	0	1,889	200	0	0	2,500	2,089	5,214	-59.9%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	500	0	0	0.0%
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.	2,817,845	844,719	495,422	28,683	200	5,042,548	4,186,869	4,247,359	-1.4%
<b>400 Pupil Transportation</b>	25.	609,432	213,150	36,108	29,091	10,483	1,070,969	898,264	394,341	127.8%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	157,748	32,740	0	0	0	190,490	190,488	196,445	-3.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	11,668,251	3,684,990	1,890,769	1,095,939	64,740	20,583,466	18,404,689	17,009,235	8.2%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1	2,022,140											
Interest Income and Other Revenues	2	11,158											
<b>Total Revenues (lines 1 and 2)</b>	3	2,033,298											
Expenditures													
1000 Instruction	4		947,863	238,722	0	0	0	0	2,537,579	1,186,585	1,289,451	-8.0%	
2100 Support Services - Students	5		24,200	4,942	0	0	0	0	262,000	29,142	0	--	
2200 Support Services - Instructional Staff	6		50,529	11,376	0	0	0	0	261,988	61,905	12,761	385.1%	
2300 Support Services - General Administration	7				0				0	0	0	0.0%	
2500 Central Services	8							0	0	0			
3300 Community Services Operations	9		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10						0		0	0			
5000 Debt Service	11							0	0	0			
<b>Total Expenditures (lines 4-11)</b>	12		1,022,592	255,040	0	0	0	0	3,061,567	1,277,632	1,302,212	-1.9%	
<b>Total Classroom Site Fund</b>	13	1,102,939	2,033,298	1,022,592	255,040	0	0	0	3,061,567	1,277,632	1,302,212	-1.9%	1,858,605

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	407,194	312,938	0	0	1,830	1,500,000	721,962	1,033,370	-30.1%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	426,007	51,529			0	2,650,000	477,536	1,094,774	-56.4%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	706	236,105			1,830	564,547	238,641	60,675	293.3%
2300, 2400, 2500, 2900 Administration	4.	0		103,255			0	175,000	103,255	57,892	78.4%
2600 Operation & Maintenance of Plant	5.	0		20,738			0	350,000	20,738	54,806	-62.2%
2700 Student Transportation	6.	0		0			0	300,000	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		0			0	50,000	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			86,032	0	86,032	21,319	303.5%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	426,713	411,627	0	0	87,862	4,089,547	926,202	1,289,466	-28.2%

(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 Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	4,089,547	926,202	3,000,000	707,348	0	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	86,032	200,000	341,012	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.	750,000	83,629	400,000	0	0	0	0	0
673X Vehicles	8.	300,000	0	400,000	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	875,000	327,998	2,000,000	366,336	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	1,925,000	497,659	3,000,000	707,348	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	86,032	200,000	341,012			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,925,000	411,627	2,800,000	366,336	0	0	0	0
Total (lines 13-15)	16.	1,925,000	497,659	3,000,000	707,348	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 JUNE 30, 2022	
Land and Improvements	\$9,923,584
Buildings and Improvements	\$87,979,878
Furniture, Equipment, Vehicles, and Technology	\$3,476,363
Construction in Progress	\$3,744
Total	\$101,383,569

DISTRICT NAME Osborn Elementary District

COUNTY Maricopa

CTDS NUMBER 070408000

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children  
 140-150 ESEA Title II - Prof. Development and Technology  
 160 ESEA Title IV - 21st Century Schools  
 170-180 ESEA Title V - Promote Informed Parent Choice  
 190 ESEA Title III - Limited English & Immigrant Students  
 200 ESEA Title VII - Indian Education  
 210 ESEA Title VI - Flexibility and Accountability  
 220 IDEA Part B  
 230 Johnson-O'Malley  
 240 Workforce Investment Act  
 250 AEA-Adult Education  
 260-270 Vocational Education - Basic Grants  
 280 ESEA Title X - Homeless Education  
 290 Medicaid Reimbursement  
 374 E-Rate  
 378 & 699 Impact Aid and Federal Impact Aid (Construction)  
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)

**Total COVID-19 Federal Relief Funds included in lines above**

**STATE PROJECTS**

400 Vocational Education  
 410 Early Childhood Block Grant  
 420 Ext. School Yr. - Pupils with Disabilities  
 425 Adult Basic Education  
 430 Chemical Abuse Prevention Programs  
 435 Academic Contests  
 450 Gifted Education  
 456 College Credit Exam Incentives  
 457 Results-based Funding  
 460 Environmental Special Plate  
 465-499 Other State Projects

**Total Federal and State Projects (lines 18 and 31)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(334)	1,636,764	(120,448)	1,500,000	1,515,982	0
2.	0	85,443	(6,272)	145,000	79,171	6,272
3.	0	662,655	(48,635)	730,000	614,020	0
4.	0	0	0	0	0	0
5.	2,264	56,161	(4,137)	90,000	54,288	0
6.	0	35,153	0	32,000	35,153	0
7.	0	0	0	0	0	0
8.	0	938,007	(68,602)	950,000	869,405	0
9.	0	45,609	(3,353)	45,000	42,256	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	14,572	(1,622)	25,000	12,950	0
14.	474,889	257,118	0	600,000	272,533	459,474
15.	0	206,629	0	700,000	206,629	0
16.	0	0	0	0	0	0
17.	693	4,293,162	(99,066)	12,800,000	4,046,428	148,361
18.	477,512	8,231,273	(352,135)	17,617,000	7,748,815	607,835
19.	0	4,143,244	(99,066)		4,044,178	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	456,976	309,034	0	135,000	280,494	485,516
29.	0	0	0	0	0	0
30.	239,935	2,615,171	0	600,000	539,194	2,315,912
31.	696,911	2,924,205	0	735,000	819,688	2,801,428
32.	1,174,423	11,155,478	(352,135)	18,352,000	8,568,503	3,409,263

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
0	120,448
0	6,272
0	48,635
0	0
0	4,137
0	0
0	0
0	68,602
0	3,353
0	0
0	0
0	0
0	0
0	1,622
0	0
0	0
0	0
0	0
0	99,066

19. 0 99,066

OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

(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 (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.



DISTRICT NAME Osborn Elementary District

COUNTY Maricopa

CTDS NUMBER 070408000

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2021	\$48,415,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(5,215,000)	3.
4. Bonds Outstanding, June 30, 2022	\$43,200,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$510,095,484	Tax Rate	2.2138
b. Secondary	\$867,886,457	Tax Rate	2.1729
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 2022)

**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)	\$15,131,398
2. Classroom Supplies (Function 1000, Object Code 6600)	\$686,608
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,225,647
4. Support Services—Students (Function 2100)	\$2,781,669
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,209,226
6. Total Current Expenditures	\$31,034,548
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$7,754,085
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$23,280,463

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2022	\$0
1. Sinking funds	\$0
2. Bond funds	\$2,407,456
3. Other funds, except for any employee retirement funds	\$11,025,926

H. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2022	\$49,015
2. Average salary of all teachers employed in FY 2021	\$52,773
3. Increase in average teacher salary from prior year	(\$3,758)
4. Percentage increase	-7.1%

Comments on Average Salary Calculation (Optional):

Comments on average salary calculation (Optional): **FY23 - All returning teachers received between 2.7% - 9.76% salary increase depending on degree and experience level.** The historical percentage increases on the budget and AFR worksheet's do not take into account teacher turnover, retirements and teacher vacancies due to teacher shortages, often resulting in new hires with less experience, often first year teachers, with entry level salary costs. **Osborn teacher salaries have increased by 26% on average since FY2019.**

Prior year 2022 average has been adjusted to reflect final FY22 salary costs & final teacher FTEs.	
5. Average salary of all teachers employed in FY 2018	\$43,581
6. Total percentage increase in average teacher salary since FY 2018	12.5%

I. Other long-term debt	
1. Principal (object 6832)	\$0
2. Interest (object 6842)	\$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if your district has no teachers (transporting districts and some CTEDs).

**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	0	0	1	0	1	2	1	0	0	0	0	5
2. Verbal Reasoning	0	0	0	0	1	0	0	3	0	0	0	0	0	4
3. Nonverbal Reasoning	0	0	0	1	2	4	2	6	10	0	0	0	0	25
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	1	4	4	3	11	11	0	0	0	0	34

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

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	4,742,548	3,745,575
2. Gifted Education	300,000	438,322
3. Remedial Education	0	1,790
4. ELL Incremental Costs	0	1,182
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	5,042,548	4,186,869
10. IEP required pupil transportation costs coded within Program 400	145,920	129,689

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 491,800
9-12	\$ 0
<b>Total</b>	<b>\$ 491,800</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	28,000
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2021 \$ 0

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
323,771	0		323,771
0	0		0
0	0		0
323,771	0	0	323,771

(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 (NPEFS) REPORTING

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
<b>Funds 001-799 (excluding 575)</b>												
1000 Instruction	11,070,380	3,333,913	886,226	693,102	55,955	7,493			7,855	0	16,054,924	
2000 Support Services												
2100 Students	1,895,226	567,339	256,454	23,313	22,399	5,798			33,540	0	2,804,069	
2200 Instructional Staff	2,209,878	626,340	234,167	20,402	581,824	1,062			0	0	3,673,673	
2300 General Administration	232,120	75,517	52,469	9,926	0	24,774	0		0	0	394,806	
2400 School Administration	958,975	265,291	882	876	2,046	499			0	0	1,228,569	
2500, 2900 Central Services, Other	970,683	291,408	209,063	35,191	92,859	99,701		0	19,880	0	1,718,785	
2600 Operation and Maintenance of Plant	1,143,048	428,356	974,817	881,905	20,738	1,987			0	0	3,450,851	
2700 Student Transportation	716,627	244,126	112,382	29,091	0	100			10,383		1,112,709	
3000 Operation of Noninstructional Services												
3100 Food Service Operations	733,699	300,643	15,496	762,506	37,522	19,261			0	0	1,869,127	
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	
3300 Community Services Operations										0	0	
3400 Bookstore Operations	0	0	0	0	0	0			0	0	0	
Total (lines 1-12)	19,930,636	6,132,933	2,741,956	2,456,312	813,343	160,675	0	0	71,658	0	32,307,513	
From Federal Funds	6,054,720	1,816,832	704,882	949,907	32,253	25,219	0	0	34,132	0	9,617,945	
From State and Local Sources	13,875,916	4,316,101	2,037,074	1,506,405	781,090	135,456	0	0	37,526	0	22,689,568	
4000 Facilities Acquisition and Construction	15,494	3,216	388,223	0	0	0			0	0	406,933	
5000 Debt Service								5,215,000	1,996,933	0	7,211,933	

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	7,294,933	240,683	183,025	212,005
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,346,861	47,495	134,068	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	393,050	0	0	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	46,735	0	12,075	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	512,151
7. Number of FTE-Certified Teachers	168
8. Number of FTE-Contract Teachers	3

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	208,033
2. 6620-6629 Energy	458,465

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	113,464
2. ESEA Title IV - 21st Century Community Learning Centers	549,192
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	388,223

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	24,569
2. 6432 Technology-Related Repairs and Maintenance	84,245
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	275,837
5. 6650 Supplies-Technology-Related	7,905
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	634,944
7. Subtotal (Lines 1-6)	1,027,500
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	48,941

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	2,052,459
2. 2220 Library/Media Services	706

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070408000

I certify that the Annual Financial Report of Osborn School District, Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 13, 2022, and that the complete Annual Financial Report may be reviewed by contacting Lisa Nye at the District Office, telephone 602-707-2002, during normal business hours.

Avg. Daily Membership

2021

2022

Attending

2,381,685

2,388,672

2022 Tax Rates:

Primary

Secondary

2.2138

2.1729

Rev. 8/20 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				14,279,459	13,129,068	
Special Education				5,042,548	4,186,869	
Pupil Transportation				1,070,969	898,264	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				190,490	190,488	
Maintenance and Operation Total	1,554,990	17,589,966	0	20,583,466	18,404,689	740,267
Classroom Site Funds	1,102,939	2,033,298		3,061,567	1,277,632	1,858,605
Instructional Improvement	82,859	94,137		155,000	162,977	14,019
Unrestricted Capital Outlay	1,802,045	3,959,471	0	4,089,547	926,202	4,835,314
Adjacent Ways	0	0	0	0	0	0
Bond Building	3,114,805	0	0	3,000,000	707,348	2,407,457
Other Capital Funds	59,955	5,876	0	55,000	0	65,831
New School Facilities	0	0		0	0	0
Federal Projects	477,512	8,231,273	(352,135)	17,617,000	7,748,815	607,835
State Projects	696,911	2,924,205	0	735,000	819,688	2,801,428
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	393,893	138,894	1,255	250,000	(38,821)	572,863
Food Service	1,381,735	2,205,044	(272,589)	0	1,782,990	1,531,200
Civic Center	139,199	59,321	0	200,000	90,185	108,335
Community School	13,417	227,724	0	300,000	196,617	44,524
Auxiliary Operations	24,488	1,824	0	35,000	1,273	25,039
Extracurricular Activities Fees	259,337	73,964	0	200,000	34,217	299,084
Gifts and Donations	176,486	377,655	0	140,000	188,699	365,442
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	16,751	1,378	0	15,000	8,089	10,040
School Opening	0	0	0	0	0	0
Insurance Proceeds	29,868	220	0	29,000	0	30,088
Textbooks	16,301	254	0	15,000	0	16,555
Litigation Recovery	4,127	30	0	4,000	0	4,157
Indirect Costs	562,566	3,368	624,724	400,000	403,842	786,816
Unemployment Insurance	48,285	322	0	40,000	12,549	36,058
Teacherage	0	0	0	0	0	0
Insurance Refund	2,875	21	0	3,000	0	2,896
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	114,699	7,155,046	(1,000)	7,211,933	7,211,933	56,812
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	36,442	5,108		44,000	6,970	34,580
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	754,421	2,522,523	0	0	2,472,607	804,337