

OSBORN SCHOOL DISTRICT NO. 8
GOVERNING BOARD MEETING
April 18, 2023

Regular Meeting – 5:30 P.M.
CONSISTENT WITH THE REQUIREMENT OF A.R.S. §38-431.02, NOTICE OF THIS MEETING HAS BEEN POSTED. LOCATION OF THE MEETING IS:

THE OSBORN DISTRICT OFFICE
1226 WEST OSBORN RD.
PHOENIX, AZ 85013

The Governing Board finds that it is in the best interests of the District and its community to conduct its public meeting both in person with socially distanced seating and through technological access in order to serve the public purpose of assisting with the minimization of the potential spread of COVID19. With these provisions in place, members of the public may attend in person, via Youtube Livestream. Access to the livestream is found at: <https://youtube.com/live/R-4Gg41KLJg?feature=share>

The public will be able to listen to the meeting live through livestream. An Osborn employee will read the Call to the Public comments received via email. Any communication received in Spanish, will be translated and read to the members of the Governing Board in English. The comments in their entirety will be presented to the Governing Board in writing. You may also present a live Call to the Public if you are attending in person or on the Youtube Livestream. An individual wishing to address the Governing Board using technological access must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on Tuesday, April 18, 2023.

Agendas are available at least 24 hours prior to each meeting in the District Office at 1226 West Osborn Rd., Monday through Friday between the hours of 7:30 a.m. and 4:30 p.m. One or more Board members may attend telephonically. Board members attending telephonically will be announced at the meeting. The board may vote to recess into an executive session for the purpose of obtaining legal advice from the board's attorney on any matter listed on the agenda pursuant to ARS 38-431.03(A)(3). Accommodations for individuals with disabilities, including alternative format materials, sign language interpretation, and assistive listening devices are available upon 72 hours' advance notice through the Office of the Superintendent 602-707-2002. To the extent possible, additional reasonable accommodations will be made available within the time constraints of the request.

I. Call to Order

II. Pledge of Allegiance/Land Acknowledgement/ School Presentation

Community Preschool Coordinator Jill Singh will provide an overall update on community preschools including participation in LETRS, PD, and grant funded projects.

III. District Celebrations

Montecito Spread LOVE awards

IV. Consent Agenda – Approval of Items since March Meeting

- A. Ratification of Accounts Payable Vouchers
- B. Ratification of Payroll Vouchers
- C. Board Minutes
 - 1. April 6, 2023 Work Study
 - 2. March 21, 2023 Regular Meeting
- D. Approval of Personnel Items
 - 1. New Employees
 - 2. Extra Duty Contracts
 - 3. Employment Changes/Additions
 - 4. Resignations

5. Terminations
6. Retirements
7. Leaves of Absence
- E. Donations
- F. Expenditure and Revenue Report
- G. Student Activities Statement of Revenue and Expenditures
- H. Disposal of Equipment
- I. Out of State/Out of Town Travel
 1. Out of State Travel to Conscious Discipline Leader Conference in Denton, Texas from June 12, 2023- June 16, 2023 for Carol Hayes, Allison Ahl, and Jeffry Martin
 2. Out of state travel to Conscious Discipline Institute. Conference location has changed to Mobile, AL from Las Vegas, NV due to lack of capacity availability. The conference will take place June 25-July 1, 2023. Attendees include Luis Valencia, Elisa Morales, Carlee Sabbath, Santoi Parker, Cheryl Gilliland, Melissa Robinson and two additional staff members that will be confirmed shortly.
 3. Out of state travel to Solution Tree's Professional Learning Communities at Work® Institute on June 19-21 in Sacramento, CA for Clarendon Leadership Team, Jeff Martin, Ann Aken, Kayce Kahl, Beth Anderson and Ruth Ruiz.
 4. Out of state travel to Professional Learning Communities at Work® Institute from June 18, 2023 through June 21, 2023 to Sacramento, California for Amanda Herscovici, Alexis Aguirre, Maria Garcia and Felipe Carranza
 5. Out of state travel to the NIET National Conference June 22-23,2023 in New Orleans, LA for principals and/or leadership representatives from each school and District Leaders, not to exceed 16 participants
- J. Renewal of IGA including First Amendment with the Arizona Assessment Collaborative (AzAC)
- K. Approval of Renewal of the IGA with Greater Phoenix Educational Management (GPEMC) and Arizona Management Council (AZEMC) for 2023-2028

V. Call to the Public

Citizens are provided time to make statements to the Board. Those wishing to make a statement should complete a "REQUEST TO ADDRESS THE GOVERNING BOARD" form and return it to the Board secretary.

VI. Board Presentation

Bonding Capacity and Tax Rate Projections

VII. Administrative Reports

- A. Administrative Reports—Principals and district office administrators submit progress reports on work completed in their school/department as well as upcoming events. Principal reports are also sent to parents to improve communication. Board members may comment.
- B. Suspension Report
- C. Student Absence Report for the month of March
- D. Substitute Teacher Report for month of March
- E. Enrollment Report
- F. Budget Committee Update
- G. Capital Committee Update

VIII. Action Items

- A. FY22 Audit Reports
- B. Approval and second reading of revisions to policy KB- Parental Involvement in Education (removing language intended for reference not as part of policy)

Information/Discussion Items

IX. Board Development

A. 9th Annual Teacher Leadership Summit June 21-22, 2023

B. Governing Board member discussion of The Governance Core Chapters 6-7

C. NALEO Annual Conference in New York City July 11-13, 2023

X. Reflections/Feedback on Meeting

Reflections on the business of this meeting. Governing Board members may comment on how reflections align to Board goals.

XI. Future Agenda Items

XII. Adjournment

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – I/II

Agenda Item

Call to Order

Pledge of Allegiance/School Presentation/Land Acknowledgement

For Board:

Action

Discussion

Information

Osborn School District Land Acknowledgement

Arizona is home to 22 tribal nations. Osborn School District is situated on the homelands of the Akimel O’odham and Piipaash People. Osborn School District recognizes the original inhabitants of these lands and recognizes they still reside throughout the City of Phoenix. We recognize their wisdom, impact, and generosity toward us. Osborn School District is surrounded by the original Salt River canals that were constructed by the ancestral Sonoran Desert people, the Huhugam. These canals created a livelihood for the people and are still in use today. We acknowledge the modern indigenous people that inhabited this area as well as their Sonoran Desert ancestors, the Huhugam.

[Osborn Land Acknowledgement Video](#)

Background –

The Preschool Programs in OSD have had a very full and exciting year. Last year all of our Community Preschool rooms were assessed through quality first and at the time of our last board presentation we were waiting to hear the results of our final score for Longview. We are excited that all of our schools have received at least a 3 start rating which means a public rating of at least "quality" or "high quality" which is hard to come by. I know that when we do our assessments again in two years we will only go up.

Last spring we decided upon a new curriculum for the Preschoolers. After much study, Cathy Gentry presented our recommendation for Benchmark Ready to Advance. This year, we have received initial support in implementation and understanding the scheduling, materials and implementation for our students. We paused PD on Benchmark because we started our training on LETRS for Early Childhood, and will return to PD with Benchmark in the fall to see areas where we would like additional support. Additionally, we are using the curriculum to help guide our chosen ECQUIP standard regarding having a quality program that allows for significant student centered and choice learning rather than all be teacher directed.

The Preschool staff are also participating in the LETRS for Early Childhood similar to that of the Elementary teachers to better understand the foundations and development of children during their early childhood years in the areas of language and literacy. It also supports the goal of Developmentally Appropriate Practices including a balance of teacher led and student led activities. This training ends in May and will allow teachers to gain added knowledge when implementing effective instructional routines and activities to ensure that children are ready for kindergarten. Finally I will touch on some of the new things that we have been doing with the grant money including sending teachers to conferences, classroom materials support, refreshing playgrounds...among others.

Legal

Financial

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Information Only

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – III

Agenda Item

District Celebrations and Announcements

For Board: Action Discussion Information

Background –

1. Spread LOVE awards for the month of April
2. Recognizing all Osborn students who have been engaged in state testing over the past month—all 3rd through 8th grade students have been taking writing, reading, math and science (5th/8th) tests
3. Congratulations to Osborn board member Violeta Ramos for selection to the AZ Governor’s Teacher Retention Task Force
4. Keep an eye out over the last 4 weeks as we celebrate the great work done on each campus with afterschool programming with our 21st Century showcases
5. THANK YOU to the Osborn School District Educational Foundation for the extremely generous donation of \$16,000 to support reading in purchasing books for ALL summer school participants for their home libraries
6. OSDEF OHSO Gives Back evening—a spring fundraiser (May 10) to support OSDEF grantees for the upcoming year
7. You Make the Difference and Osborn Teachers of the Year nominations have been going on the past 2 months. Celebration of YMTD winners at next month’s board meeting and announcement of TOYs coming soon....

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Information Only

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
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Agenda Item Number – IV-A

Agenda Item

Ratification of Accounts Payable Vouchers

For Board: Action Discussion Information

Background –

The following worksheets reflects Accounts Payable warrants processed through the County Treasurer for district liabilities.

A.R.S. §15-321.G requires that, “An order on a county school superintendent for a salary or other expense shall be signed by a majority of the governing board. An order for salary or other expense may be signed between board meetings if a resolution to that effect has been passed prior to the signing at a regular or special meeting of the governing board and the board ratifies the order at the next regular or special meeting of the governing board.”

Legal

A.R.S. §15-321.G

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board ratify payment of 2022/23 Accounts Payable Vouchers from March 1 through March 31, 2023.

Moved _____ Seconded _____ P/F

Osborn School District No. 8
Summary of FY23 Accounts Payable Vouchers Processed
3/01/23 through 3/31/23

Fund Title	Fund #	Total
M & O	1	346,943.10
P301 Base Pay	11	0.00
P301 Performance Payout	12	0.00
Instructional Improvement fund	20	0.00
Title I	100	0.00
Title I	101	8,656.00
Title I Targeted Support & Improvement	115	0.00
Title I Targeted Support & Improvement	116	0.00
Title IIA - Improving Teacher Quality	140	0.00
Title IIA - Improving Teacher Quality	141	297.00
TITLE IV-SAFE & DRUG FREE BASIC	160	1,290.00
Title IV- Safe & Drug free basic	161	800.96
21st Century (Enc, Sol)	162	4,161.86
21st Century	163	15,586.37
Title III	190	0.00
Title III	191	224.16
Emergency Immigrant Funding	196	0.00
Title VII - Indian Ed	200	0.00
Idea - Basic	220	0.00
ARRA - IDEA BASIC	221	11,366.75
Idea - Preschool Grant	222	0.00
Idea Edisa	223	0.00
Idea Edisa-1 Implementation	224	0.00
ARP-Idea Preschool	227	0.00
ARP- IDEA BASIC	228	2,581.45
JOHNSON-O'MALLEY	230	0.00
JOHNSON-O'MALLEY	231	0.00
Education for Homeless Children	280	0.00
Education for Homeless Children	281	2,876.00
ARRA-ED For Homeless	283	0.00
ARP-Homeless I	284	0.00
Medicaid Reimb	290	0.00
PRE School Dev GRANT	320	0.00
Pre School Dev - Start - Up	322	0.00
ESSER CARES	326	0.00
Acceleration Academy Grant	327	0.00
ENROLLMENT STABILIZATION GRANT	328	0.00
HQEL	333	0.00
ESSER/CARES ROUND II	336	60.00
ACCELERATION ACADEMIES	337	400.00
ESSER ROUND III	346	25,614.80

TIF GRANT - ASU	352	0.00
Scoppes - Counseling Grant	376	0.00
Arts in Education	377	0.00
ARP - HOMELESS II ENTITLEMENT	383	13,748.82
Race To The Top	396	0.00
GIFTED	450	0.00
RESULT BASED FUNDING	457	81.03
AZ Transportation Modernization	465	5.00
VW BUS SETTLEMENT	476	0.00
Safe Schools	480	0.00
EARLY LITERACY GRANT	472	0.00
School Emergency Readiness	485	0.00
Sch PI-Sales/Leas Over 1 YR	500	0.00
School Plant Sales	502	0.00
School Plant 1 Year/Less	505	0.00
Food Service	510	59,905.49
Civic Center	515	0.00
Community School	520	139.64
Community School Montessori	521	0.00
Auxiliary Operations	525	1,904.00
Extra Curr Tax Fees CR	526	2,322.08
Gift and Donations	530	52,019.09
Fingerprint	540	64.00
Insurance Proceeds	550	0.00
Textbooks	555	0.00
Indirect Costs	570	3,237.80
Unemployment Insurance	575	0.00
Insurance Refund	585	0.00
Unrestrict Capital Outlay	610	34,762.90
Bond Building funds	630	114,679.54
Energy & Water Savings	665	0.00
SFB BUILDING RENEWAL	691	0.00
Student Activities	850	0.00
Employee Insurance Fund	855	610,255.27
		<u>\$1,313,983.11</u>

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-B

Agenda Item

Ratification of Payroll Vouchers

For Board: Action Discussion Information

Background –

The following worksheets reflects payroll warrants processed through the County Treasurer for employee salaries and payroll liabilities.

A.R.S. §15-321.G requires that, “An order on a county school superintendent for a salary or other expense shall be signed by a majority of the governing board. An order for salary or other expense may be signed between board meetings if a resolution to that effect has been passed prior to the signing at a regular or special meeting of the governing board and the board ratifies the order at the next regular or special meeting of the governing board.”

Legal

A.R.S. §15-321.G

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board ratify payment of 2022/23 Payroll Vouchers processed from March 1 through March 31, 2023.

Moved _____ Seconded _____ P/F

Osborn School District No. 8

Summary of Payroll Vouchers 3/1/23 thru 3/31/23

Voucher number		
<u>Fund Title</u>	<u>Fund</u>	<u>Total</u>
Maintenance & Operation	001	1,202,653.31
Proposition 301	011	53,643.75
Proposition 301	012	0.00
Instructional Improvement Fund	020	8,668.00
	71	0.00
Title I Disadvantaged Grant	100	0.00
	101	84,331.21
	115	2,116.36
	116	0.00
Title I Focus School	117	0.00
Title IIA	140	0.00
	141	288.64
	160	0.00
	161	226.14
	162	2,951.20
21st CCLC Grant	163	6,131.91
Title III	190	0.00
Title III	191	3,743.84
Title VII-Indian Ed	200	3,908.16
IDEA - General Entitlement Grant	220	0.00
	221	58,259.75
IDEA-Preschol Grant	222	0.00
	223	1,390.36
AZ Tech Assistive Technology	227	0.00
Johnson O'Malley	230	0.00
	231	2,605.43
McKinney Vento	280	0.00
	281	0.00
	283	0.00
Medicaid Reimbursement Fund	290	17,263.47
Preschool Developmental Year 1	320	0.00
	326	0.00
	327	0.00
	333	22,577.98
	336	27,525.35
	337	0.00
	346	139,130.49
ASU - TIF Grant	352	0.00
SCOPPES-Counseling Grant	376	0.00
Arts in Education Grant	377	0.00
	457	10,799.17
	472	15,635.59

	478	0.00
	480	0.00
	482	23,645.88
Plant Fund	505	0.00
Food Service Fund	510	79,766.79
Civic Center	515	5,988.21
Community Schools	520	5,798.06
	521	1,753.54
Auxiliary Operations	525	0.00
Extra Curr Tax Fees	526	40.48
Gifts & Donations	530	19,453.60
Indirect Costs Fund	570	17,190.33
Intergovernmental Agreement	955	0.00
	610	0.00
	630	0.00
		<u>\$ 1,817,487.00</u>

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
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Agenda Item Number – IV-C-1-2

Agenda Item

Approval of Governing Board Minutes

For Board: Action Discussion Information

Background –

Approval is requested for the minutes of the following meetings:

1. April 6, 2023 Work Study Meeting
2. March 21, 2023 Regular Meeting

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board approve the Governing Board minutes as presented.

Moved _____ Seconded _____ P/F

The Work Study of the Osborn School District Governing Board was called to order at 4:30 p.m. by Board President Hermes.

Present:

Edward Hermes, Board President
Luis Peralta, Board Clerk
Ylenia Aguilar, Board Member
Violeta Ramos, Board Member
Leanne Greenberg, Board Member
Dr. Michael Robert, Superintendent

Action Items

Approval of Personnel Items

Mrs. Ramos moved to approve. Mr. Peralta seconded. Motion carried 4-0.

Mr. Hermes aye
Mr. Peralta aye
Mrs. Ramos aye
Mrs. Greenberg aye

Approval of First Amendment to the MOU between Osborn and Arizona Teacher Residency Program 2023

Mrs. Gentry explained that the MOU covers the salary for the coordinator position for 2 years.

Leeann moved to approve. Mrs. Ramos seconded. Motion carried 4-0.

Mr. Hermes aye
Mr. Peralta aye
Mrs. Ramos aye
Mrs. Greenberg aye

Approval of Job Description for the Grant Funded (AZTR) Arizona New Teacher Support Coordinator (AzTR) Position

Dr. Woodland explained that this position will provide support for the Arizona Teacher Residency Coordinator position.

Mr. Peralta moved to approve. Mrs. Greenberg seconded. Motion carried 4-0.

Mr. Hermes aye
Mr. Peralta aye
Mrs. Ramos aye
Mrs. Greenberg aye

Discussion/Information Items

FY 2022 Audit Reports

Mrs. Toscano explained that the audit consists of three parts, the USFR, Single Audit focus and financial statements. Providing explanation of each section, she shared results of areas for improvement. She shared that although attendance reporting was listed, much improvement

has been seen since additional training for front office staff. The single audit resulted in areas noted for improvement in 5 of 40 files that were pulled with implementation of internal controls which have since been executed.

Ylenia arrived 4:39

Financial statement highlights were provided showing the districts total net position increased \$5.2 million and debt decreased by \$5.4 million. Combined balances of governmental funds increased \$3 million for a combined fund balance of \$17.1 million. General funds decreased \$549,000 in large part due to increased costs associated with salary and health insurance as well as a return to in person learning for the 21-22 school year. In spite of these increases, a \$3.1 million balance remains.

Ms. Aguilar motioned to move into Executive Session. Mrs. Ramos seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

Member moved into Executive Session at 5:01

Members reconvened into Regular Meeting at 5:54 pm

Adjournment

President Hermes declared the meeting adjourned at 5:55 p.m.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Luis Peralta, Board Clerk

The Regular Meeting of the Osborn School District Governing Board was called to order at 5:31 p.m. by Board President Hermes.

Present:

Edward Hermes, Board President
Luis Peralta, Board Clerk
Ylenia Aguilar, Board Member
Violeta Ramos, Board Member
Leanne Greenberg, Board Member
Dr. Michael Robert, Superintendent

Pledge of Allegiance/Land Acknowledgement/School Presentation/District Celebrations

Dr. Robert led the pledge. Mr. Peralta read the land acknowledgement.

Recognizing the efforts and hard work of both students and staff, Dr. Robert congratulated those who have completed AZELLA exams and wished luck to those preparing for the 5th and 8th grade English Language Arts and Math exams.

He then shared activities from the school sites expressing appreciation for the opportunities to have families on campuses making note of the transportation departments participation in Read Across America.

The following staff were recipients of the Spread LOVE awards:

Transportation

Maurice 'Mo' Tuttle - Integrity
Maria Flores- Growth
Santio Prather - Relationships

Business Services

Frances Staron- Relationships

HR

Daniela Mendoza- Growth

Child Nutrition

Integrity - Maria Dagnino
Joy - Maria Sanchez
Relationships - Kayla LaLone

IT

Gerarde Batalla- Growth

President Hermes called for a break at 5:44 p.m.

The meeting resumed at 5:50 pm.

Consent Agenda – Approval of Items Since February Meeting

- A. Ratification of Accounts Payable Vouchers
- B. Ratification of Payroll Vouchers
- C. Board Minutes

1. February 21, 2023 Regular Meeting
 2. March 2, 2023 Work Study Meeting
- D. Approval of Personnel Items
1. New Employees
 2. Extra Duty Contracts
 3. Employment Changes/Additions
 4. Resignations
 5. Terminations
 6. Retirements
 7. Leaves of Absence
- E. Donations
- F. Expenditure and Revenue Report
- G. Student Activities Statement of Revenue and Expenditures
- H. Disposal
- I. Out of state travel to the Annual Nutrition Conference (ANC) in Denver, CO from July 8, 2023 through July 12, 2023 for Nayra Amado, Maria Dagnino, Jennifer Houston, Maria Dominguez, and Cory Alexander.
 - J. Out of state travel to attend the Arizona Association of School Business Officials Spring Conference in Laughlin, Nevada April 5-7-, 2023.
 - K. Out-of-state/Out-of-country travel to the Empowerment Ecosystem Summit to participate/co-facilitate learning on grading and assessment from May 11-13 in Vancouver, BC, Canada for district representative Melissa Robinson, Curriculum Specialist for Data and Assessment
 - L. Renewal of Cox E-rate Contract- Year 4

Mr. Peralta motioned to approve the consent agenda. Mrs. Greenberg seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

Call to the Public

There were no requests.

Admin Reports

Dr. Robert provided clarification on the enrollment report explaining fluctuation in the year to year and January numbers. He stated that he will gather additional information and report back to members.

Recommendation to Approve 2023/24 Employee Fringe Benefit Plans

Dr. Woodland provided an overview of plan offerings for the 23-24 school year noting that Because Co-pay, PPO and HDHP plans are provided free to employees, staff will not be affected by the 5% increase reflected. The increase will cost the district an additional \$94,000 with \$60,000 coming from M and O. She explained that in addition to the health benefits reviewed, Teledoc and mental health benefits are also available at no charge. Ancillary benefits include TDA and Delta Dental, vision and gym membership. Costs for Delta Dental and Real

Appeal gym membership offerings have increased by 3% which will be covered by staff who elect to participate in these offerings.

Mrs. Greenberg expressed concern with the cost for staff to include their families or dependents on their plan as well as the increased cost of the plans. Dr. Woodland assured that COO Toscano was diligent in her comparisons and found that the 5% increase in cost is below market with some experiencing double digit increases.

Conversation continued about plans offerings with a request made to have further conversation about offerings that would assist staff with families.

Ms. Aguilar moved for approval. Mrs. Ramos seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

Action Items

Recommendation to issue 2023-24 Other Professionals, Classified Exempt, and Administrator Contracts

Dr. Woodland stated that the recommendation is to issue contracts at current amounts and revise if additional funds become available.

Ms. Aguilar moved for approval. Ms. Ramos seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

Approval of first reading to revise policy KB- Parental Involvement in Education (removing language intended for reference not as part of policy)

Dr. Woodland explained that during a conversation with counsel it was realized optional language intended for clarification, was included in the manual.

Dr. Robert stated the district intended to have the long form of the policy in the manual and confirmed the item will be brought back for a 2nd reading.

Mrs. Greenberg moved for approval. Mrs. Ramos seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

Approval of E-rate Vendor Selection – Infrastructure Project

Mr. Dana explained that Logicalis is being presented as the vendor for approval to provide Wi Fi for Solano Elementary. Osborn will be responsible for 15 percent of the total cost with the remaining 85% covered through USAC E-rate funding.

Mrs. Ramos moved for approval. Mr. Peralta seconded. Motion carried 5-0.

Mr. Hermes aye
Mr. Peralta aye
Ms. Aguilar aye
Mrs. Ramos aye
Mrs. Greenberg aye

FY22 School District Spending Report

Dr. Robert provided an overview of the report explaining districts Osborn is compared with noting the district total classroom spending is approximately 70%. He further explained that when looking at transportation costs, the district spending is high in comparison, due to many routes for McKinney Vento students. When comparing Osborn with others in the area of average teacher salaries he explained that with many teachers leaving their professions during COVID, the district has lower rates due to teachers being in the first three years of their professions. Explaining that Osborn is at the high end of poverty rates among its operational peer group, he shared that the average score used to determine average scores is higher than those districts who share similar poverty rates as Osborn. Among districts with higher poverty rates, Osborn averages exceed its peers, but when compared to the peer group Osborn is in, the numbers do not reflect the same rate due to the average scores used to determine placement being higher.

Governing Board Member Discussion of the Governance Core Introduction and Chapters 1, 4 and 5

After confirming chapters to be discussed, members discussed highlights.

President Hermes expressed a desire to have space for deeper conversation about strategic plans and goals.

Mrs. Ramos said she feels the Board is cohesive in its thinking and would like to explore ways of including everyone in a conversation about strategic planning.

Mrs. Greenberg said she would like to have a look at ways the Board could receive more feedback and opportunities for more dialog. She would also like to consider a handbook making it easier for future incoming Board members.

Mr. Peralta said he agrees with the recommendation in the book about hearing from people making the decisions and would like to encourage bringing staff together with the Board.

Ms. Aguilar said having something in place for new Board Members that explains the role of being on a Board and how to work with the Board would be helpful. She said the Board has always been healthy and able to have discussion but trying to learn about being a Board Member can be overwhelming.

President Hermes thanked members for the discussion noting that chapters 6 and 7 would be discussed at the next meeting.

INFORMATION UPDATES

Board Development

Reflections

Referring to Ms. Mendoza's story of beginning as a student of Osborn and then working for the district, Mrs. Ramos stated her enjoyment of hearing the stories of Osborn. She also appreciates that the district makes home language a priority and the availability of mental health resources for staff.

Mrs. Greenberg expressed thanks for having a great community. She also enjoyed being at Encanto for Read Across America and noted she would like to do more that involves being at the school sites.

In honor of Women's History Month Ms. Aguilar recognized the women on the Board and women who were present. Reflecting on the conversation about Ms. Mendoza she said her story is full circle and says a lot about the school and community. Reflecting on her own journey, she appreciates hearing newer members recognizing the importance the district places on bilingual learning and that mental health is offered noting the difference these things make in lives every day. She said she also appreciates being part of the community.

Mr. Peralta enjoyed hearing what is happening from the administration office and appreciates their work, being in Osborn, and part of a unified board.

Mr. Hermes has enjoyed all of the activity since the February meeting and being out in the community adding that there is still work to be done related to teacher pay.

Dr. Robert stated his appreciation for working in a field where he receives a pension and health care adding that these are things he does not take for granted. He said that although there are always things that can make things better he is grateful that the district has been able to expand ancillary benefits and is still able to offer full health care benefits at a time when others haven't been able to.

Future

Mrs. Ramos

- Information from exit interviews
- Work Study discussion on strategies of bringing testing scores up

Mrs. Greenberg

- Schedule time to have Board Members at a school at least monthly
 - Rotation of 1-2 members who volunteer on campuses in the classroom, clean up etc.
- List of stipends and discuss areas that have potential to grow
 - Look at stipends not being used as well as possibility of offering stipends for positions that are hard to fill

Mr. Peralta

- Pre-approval of Board travel
- Would like to attend the NALEO Annual Conference

Mr. Hermes

- Teacher staff retention
- Parental leave
- Child care

Adjournment

President Hermes declared the meeting adjourned at 7:12 pm.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Luis Peralta, Board Clerk

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-D-1-7

Agenda Item

Approval of Personnel Items

For Board: Action Discussion Information

Background –

Per attached list.

Note: Due to HIPPA laws (Health Insurance Portability & Accountability Act) regarding privacy of health information, we do not include letters from individuals requesting FMLA because their medical conditions are mentioned in their letters. This information must be held confidential. Board members will simply know from the usual monthly listings that it is an FMLA request and understand that such requests are made due to one's own personal illness or injury or a close family members' illness or injury or the birth or adoption of a child, etc.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board approve the Resignations/Terminations/Retirements and Employment/Changes/Additions as presented.

Moved _____ Seconded _____ P/F

NEW EMPLOYEES: CERTIFIED

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE HIRED</u>	<u>RATE OF PAY</u>
Brock, Grace	Teacher	LNV	<u>7/25/2023</u>	<u>\$43,000.00</u>
Catalon Songer, Kendall	Social Worker	LNV	<u>7/25/2023</u>	<u>\$63,000.00</u>
Dewey, Allison	Teacher	ENC	<u>7/25//2023</u>	<u>\$44,000.00</u>
Dunn, Kylie	Teacher	SOL	<u>7/25/2023</u>	<u>\$43,000.00</u>
Etsitty, Alyscia	Teacher	CLA	<u>7/25/2023</u>	<u>\$44,000.00</u>
Fazio, Cami	Psychologist	ENC	<u>7/27/2023</u>	<u>\$77,000.00</u>
Garcia, Samuel	Admin Training	M&T	<u>5/1/2023</u>	<u>\$375/day</u>
Hoffman, Katerina	Teacher	ENC	<u>7/25/2023</u>	<u>\$43,000.00</u>
Klanke, Liana	Teacher	ENC	<u>7/25/2023</u>	<u>\$43,000.00</u>
Logrono, Renalyn	Teacher- Self Contained	SOL	<u>7/25//2023</u>	<u>\$54,000.00</u>
Sandoval, Guadalupe	Teacher	SOL	<u>7/25/2023</u>	<u>\$43,000.00</u>
Schiller, Lynna	Behavior Intervention Specialist	OMS	<u>7/25/2023</u>	<u>\$48,000.00</u>
Vargas, Luis	Teacher	ENC	<u>7/25/2023</u>	<u>\$43,000.00</u>

NEW EMPLOYEES: CLASSIFIED

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE HIRED</u>	<u>RATE OF PAY</u>
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RATIFY ADDENDUM TO CONTRACT

<u>NAME</u>	<u>PROGRAM</u>	<u>AMOUNT</u>
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PRE-APPROVAL ADDENDUM TO CONTRACT

<u>NAME</u>	<u>PROGRAM</u>	<u>AMOUNT</u>
Barnett, Desiree	Summer School Coordinator 6/1-6/29/23	\$6,600.00
Best, Maude	Coach- Track 2/17-5/12/23	\$1,000.00
Bucklew, Joan	Summer School Coordinator 6/1-6/29/23	\$6,600.00
Cecena, Araceli	Summer School Coordinator 6/1-6/29/23	\$6,600.00
Chavez, Cristina	21st CCLC Enrichment 1/9-3/3/23	\$960.00
Chavez, Cristina	21st CCLC Instructor 1/9-3/3/23	\$1,200.00
Davey, Jenny	21st CCLC Instructor 10/24-12/16/22	\$600.00
Feria, Anna	Summer School Coordinator 6/1-6/29/23	\$6,600.00
Garcia-Stubbs, D'andre	Coach- Softball 2/24-5/12/23	\$1,000.00
Gomez, Vincent	Coach- Track 2/17-5/12/23	\$1,000.00
Heath, Elizabeth	Summer School Coordinator 6/1-6/29/23	\$6,600.00
Ronk, Ryab	Coach- Track 2/17-5/12/23	\$1,000.00
Stevens, Amber	Summer School Teacher 6/1-6/29/23	\$4,600.00
Valentine, Britnie	Baseball Coach 2/7-5/12/23	\$1,000.00

ADDITIONAL ASSIGNMENTS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>	<u>RATE OF PAY</u>
Campos, Sabrina	Accounting Technician- Payroll	DO	3/21/2023	\$18.43
Santos, Vanessa	Girls Volleyball Tournament Coordinator	DO	3/13/2023	\$ 24.12
Williams, James	XD- 21st Century Ed Asst	ENC	3/27/2023	\$16.53

CHANGE OF ASSIGNMENT

<u>NAME</u>	<u>FROM POSITION</u>	<u>TO POSITION</u>	<u>LOCATION</u>	<u>DATE</u>	<u>RATE OF PAY</u>
Woodman, Nancy	Child Nutrition Program Asst	CN Program Asst	DO	4/3/2023	\$21.76

NEW YEAR CLASSIFIED ASSIGNMENTS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>	<u>RATE OF PAY</u>
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RESIGNATIONS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>
Annibale, Brenna	1st Grade Teacher	ENC	5/26/2023
Nevarez, Mae	Ed Tech TOA	OCiS	4/28/2023
Ontiveros, Saturnino	Admin Asst	SOL	4/14/2023
Williams, Sekita	Educational Asst SC	SOL	4/21/2023

TERMINATIONS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>
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RETIREMENTS

<u>NAME</u>	<u>REASON</u>	<u>LOCATION</u>	<u>DATE</u>
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LEAVE OF ABSENCES:

<u>NAME</u>	<u>REASON</u>	<u>LOCATION</u>	<u>DATE</u>
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MILITARY LEAVE:

<u>NAME</u>	<u>REASON</u>	<u>LOCATION</u>	<u>DATE</u>
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OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

The Osborn Community advances the full potential of every child by developing emotional intelligence and academic excellence.

Agenda Item Number – IV-E

Agenda Item

Donations –

For Board: Action Discussion Information

Background –

Donor	Donation	Location	Estimated Value
Melissa Pardi for NFL	classroom carts/school supply kits		\$4,000.00
Copperpoint Insurance	games, food, office supplies, books	Longview	\$784.48

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board approve the list of Donations as presented.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT #8

REQUEST FOR ACCEPTANCE OF DONATIONS AND GIFTS

NAME OF INDIVIDUAL MAKING DONATION: Percival Spencer (PLEASE PRINT)

REPRESENTING (FIRM, CORPORATION): Copperpoint Insurance

SIGNATURE

ADDRESS 3030 N. 3rd street

CITY Phoenix STATE AZ ZIP 85012

PHONE NUMBER (HOME) (OFFICE) 602-631-2300

SCHOOL REQUESTING ACCEPTANCE Longview Elementary

PRINCIPAL SIGNATURE Cathy Gerby DATE 4-10-23

DONATED ITEM:

DESCRIPTION See attached

SERIAL #

ESTIMATED VALUE \$784.48

ROOM #/LOCATION OF ITEM

BUSINESS OFFICE/PROPERTY CONTROL

ASSIGNED ASSET #

DATE OF BOARD APPROVAL

OSBORN SCHOOL DISTRICT #8

REQUEST FOR ACCEPTANCE OF DONATIONS AND GIFTS

NAME OF INDIVIDUAL MAKING DONATION: Melissa Pardi
(PLEASE PRINT)

REPRESENTING (FIRM, CORPORATION): NFL

SIGNATURE _____

ADDRESS 345 Park Ave, 5th Fl

CITY New York STATE NY ZIP 10154

PHONE NUMBER (HOME) 212-450-2054 (OFFICE) 212-450-2054

SCHOOL REQUESTING ACCEPTANCE _____

PRINCIPAL SIGNATURE _____ DATE _____

DONATED ITEM:

DESCRIPTION (12) Mobile Classroom Carts

(200) School Supply Kits

SERIAL # _____

ESTIMATED VALUE \$4,000

ROOM #/LOCATION OF ITEM _____

BUSINESS OFFICE/PROPERTY CONTROL

ASSIGNED ASSET # _____

DATE OF BOARD APPROVAL _____

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-F

Agenda Item

Expenditure and Revenue Report

For Board: Action Discussion Information

Background –

Attached is a summary fund status for all current district funds in accordance with Board Policy DBI that states, *“In order to determine if budgeted expenditures are in keeping with the adopted budget, a monthly report of expenditures and revenues shall be presented to the Board.*

Any over expenditure in a major subsection of the maintenance and operation budget shall require Board approval.”

Legal

A.R.S. 15-905

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

For information only

Moved _____ Seconded _____ P/F

Osborn School District

Board Exp & Revenue Report

Fiscal Year: 2022-2023

From Date: 3/1/2023 To Date: 3/31/2023

Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
001.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$965,978.44)	(\$8,018,002.49)	\$8,018,002.49	\$0.00	\$8,018,002.49	0.00%
001.000.0000.2000.000.000.0000	REVENUE FROM COUNTY	\$0.00	(\$109.36)	(\$6,905.23)	\$6,905.23	\$0.00	\$6,905.23	0.00%
001.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	(\$776,473.32)	(\$5,974,047.36)	\$5,974,047.36	\$0.00	\$5,974,047.36	0.00%
001.000.0000.6000.000.000.0000	EXPENDITURES	\$20,573,294.00	\$1,565,780.55	\$13,740,735.18	\$6,832,558.82	\$6,874,274.08	(\$41,715.26)	-0.20%
	FUND: MAINTENANCE AND OPERATION - 001	\$20,573,294.00	(\$176,780.57)	(\$258,219.90)	\$20,831,513.90	\$6,874,274.08	\$13,957,239.82	67.84%
010.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	(\$163,066.65)	(\$1,467,599.85)	\$1,467,599.85	\$0.00	\$1,467,599.85	0.00%
	FUND: CLASSROOM SITE FUND - 010	\$0.00	(\$163,066.65)	(\$1,467,599.85)	\$1,467,599.85	\$0.00	\$1,467,599.85	0.00%
011.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$13,877.21)	\$13,877.21	\$0.00	\$13,877.21	0.00%
011.000.0000.6000.000.000.0000	EXPENDITURES	\$423,870.00	\$54,735.25	\$467,111.60	(\$43,241.60)	\$217,545.61	(\$260,787.21)	-61.53%
	FUND: P301 BASE PAY - 011	\$423,870.00	\$54,735.25	\$453,234.39	(\$29,364.39)	\$217,545.61	(\$246,910.00)	-58.25%
012.000.0000.6000.000.000.0000	EXPENDITURES	\$1,174,953.00	\$0.00	\$0.00	\$1,174,953.00	\$0.00	\$1,174,953.00	100.00%
	FUND: P301 PERFORMANCE PAY - 012	\$1,174,953.00	\$0.00	\$0.00	\$1,174,953.00	\$0.00	\$1,174,953.00	100.00%
013.000.0000.6000.000.000.0000	EXPENDITURES	\$2,442,228.00	\$0.00	\$0.00	\$2,442,228.00	\$0.00	\$2,442,228.00	100.00%
	FUND: P301 CLASSROOM IMPROVMENT - 013	\$2,442,228.00	\$0.00	\$0.00	\$2,442,228.00	\$0.00	\$2,442,228.00	100.00%
020.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$191.25)	\$191.25	\$0.00	\$191.25	0.00%
020.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$89,984.80)	\$89,984.80	\$0.00	\$89,984.80	0.00%
020.000.0000.6000.000.000.0000	EXPENDITURES	\$500,000.00	\$8,702.12	\$81,099.70	\$418,900.30	\$36,647.32	\$382,252.98	76.45%
	FUND: INSTRUCTIONAL IMPROVEMENT FUND - 020	\$500,000.00	\$8,702.12	(\$9,076.35)	\$509,076.35	\$36,647.32	\$472,429.03	94.49%
100.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$309,562.37)	\$309,562.37	\$0.00	\$309,562.37	0.00%
100.000.0000.6000.000.000.0000	EXPENDITURES	\$1,761,008.28	\$0.00	\$120.00	\$1,760,888.28	\$0.00	\$1,760,888.28	99.99%
	FUND: TITLE I - 100	\$1,761,008.28	\$0.00	(\$309,442.37)	\$2,070,450.65	\$0.00	\$2,070,450.65	117.57%
101.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$615,701.87)	\$615,701.87	\$0.00	\$615,701.87	0.00%
101.000.0000.6000.000.000.0000	EXPENDITURES	\$1,454,410.95	\$92,987.21	\$799,859.18	\$654,551.77	\$360,644.06	\$293,907.71	20.21%
	FUND: TITLE I - 101	\$1,454,410.95	\$92,987.21	\$184,157.31	\$1,270,253.64	\$360,644.06	\$909,609.58	62.54%
115.000.0000.6000.000.000.0000	EXPENDITURES	\$50,106.66	\$2,116.36	\$2,116.36	\$47,990.30	\$523.48	\$47,466.82	94.73%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 115	\$50,106.66	\$2,116.36	\$2,116.36	\$47,990.30	\$523.48	\$47,466.82	94.73%
116.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$11,000.00)	\$11,000.00	\$0.00	\$11,000.00	0.00%
116.000.0000.6000.000.000.0000	EXPENDITURES	\$30,000.00	\$0.00	\$11,000.00	\$19,000.00	\$616.00	\$18,384.00	61.28%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 116	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$616.00	\$29,384.00	97.95%
140.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$35,043.85)	\$35,043.85	\$0.00	\$35,043.85	0.00%
140.000.0000.6000.000.000.0000	EXPENDITURES	\$248,730.52	\$0.00	(\$1,151.92)	\$249,882.44	\$0.00	\$249,882.44	100.46%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 140	\$248,730.52	\$0.00	(\$36,195.77)	\$284,926.29	\$0.00	\$284,926.29	114.55%
141.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$31,874.60)	\$31,874.60	\$0.00	\$31,874.60	0.00%
141.000.0000.6000.000.000.0000	EXPENDITURES	\$346,486.37	\$585.64	\$31,597.12	\$314,889.25	\$32,160.79	\$282,728.46	81.60%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 141	\$346,486.37	\$585.64	(\$277.48)	\$346,763.85	\$32,160.79	\$314,603.06	90.80%
160.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$78,980.21)	\$78,980.21	\$0.00	\$78,980.21	0.00%
160.000.0000.6000.000.000.0000	EXPENDITURES	\$190,618.78	\$1,290.00	\$2,551.14	\$188,067.64	\$1,465.95	\$186,601.69	97.89%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 160	\$190,618.78	\$1,290.00	(\$76,429.07)	\$267,047.85	\$1,465.95	\$265,581.90	139.33%
161.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$11,910.98)	\$11,910.98	\$0.00	\$11,910.98	0.00%

Osborn School District

Board Exp & Revenue Report

From Date: 3/1/2023

To Date: 3/31/2023

Fiscal Year: 2022-2023

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
161.000.0000.6000.000.000.0000	EXPENDITURES	\$184,629.39	\$1,027.10	\$16,304.73	\$168,324.66	\$58,614.78	\$109,709.88	59.42%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 161	\$184,629.39	\$1,027.10	\$4,393.75	\$180,235.64	\$58,614.78	\$121,620.86	65.87%
162.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$8,042.06)	\$8,042.06	\$0.00	\$8,042.06	0.00%
162.000.0000.6000.000.000.0000	EXPENDITURES	\$300,000.00	\$7,144.47	\$108,110.40	\$191,889.60	\$30,755.11	\$161,134.49	53.71%
	FUND: 21ST CENTURY (ENC, SOL) - 162	\$300,000.00	\$7,144.47	\$100,068.34	\$199,931.66	\$30,755.11	\$169,176.55	56.39%
163.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$115,816.16)	\$115,816.16	\$0.00	\$115,816.16	0.00%
163.000.0000.6000.000.000.0000	EXPENDITURES	\$420,000.00	\$21,718.28	\$161,202.72	\$258,797.28	\$59,171.14	\$199,626.14	47.53%
	FUND: 21ST CENTURY (CL, LV, OMS) - 163	\$420,000.00	\$21,718.28	\$45,386.56	\$374,613.44	\$59,171.14	\$315,442.30	75.11%
190.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$10,671.98)	\$10,671.98	\$0.00	\$10,671.98	0.00%
190.000.0000.6000.000.000.0000	EXPENDITURES	\$56,236.50	\$0.00	\$0.00	\$56,236.50	\$0.00	\$56,236.50	100.00%
	FUND: TITLE III - 190	\$56,236.50	\$0.00	(\$10,671.98)	\$66,908.48	\$0.00	\$66,908.48	118.98%
191.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$13,716.30)	\$13,716.30	\$0.00	\$13,716.30	0.00%
191.000.0000.6000.000.000.0000	EXPENDITURES	\$111,426.45	\$3,968.00	\$39,657.53	\$71,768.92	\$27,403.31	\$44,365.61	39.82%
	FUND: TITLE III - 191	\$111,426.45	\$3,968.00	\$25,941.23	\$85,485.22	\$27,403.31	\$58,081.91	52.13%
200.000.0000.6000.000.000.0000	EXPENDITURES	\$36,092.00	\$3,908.16	\$32,351.78	\$3,740.22	\$17,039.04	(\$13,298.82)	-36.85%
	FUND: TITLE VII - INDIAN ED - 200	\$36,092.00	\$3,908.16	\$32,351.78	\$3,740.22	\$17,039.04	(\$13,298.82)	-36.85%
220.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$761,168.82)	\$761,168.82	\$0.00	\$761,168.82	0.00%
220.000.0000.6000.000.000.0000	EXPENDITURES	\$1,130,009.75	\$0.00	\$0.00	\$1,130,009.75	\$0.00	\$1,130,009.75	100.00%
	FUND: IDEA - BASIC - 220	\$1,130,009.75	\$0.00	(\$761,168.82)	\$1,891,178.57	\$0.00	\$1,891,178.57	167.36%
221.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$202,368.23)	\$202,368.23	\$0.00	\$202,368.23	0.00%
221.000.0000.6000.000.000.0000	EXPENDITURES	\$1,075,132.01	\$69,626.50	\$527,414.94	\$547,717.07	\$238,788.64	\$308,928.43	28.73%
	FUND: IDEA BASIC - 221	\$1,075,132.01	\$69,626.50	\$325,046.71	\$750,085.30	\$238,788.64	\$511,296.66	47.56%
222.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$1,581.00)	\$1,581.00	\$0.00	\$1,581.00	0.00%
222.000.0000.6000.000.000.0000	EXPENDITURES	\$29,517.50	\$0.00	\$0.00	\$29,517.50	\$1,397.45	\$28,120.05	95.27%
	FUND: IDEA - PRESCHOOL GRANT - 222	\$29,517.50	\$0.00	(\$1,581.00)	\$31,098.50	\$1,397.45	\$29,701.05	100.62%
223.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$7,336.11)	\$7,336.11	\$0.00	\$7,336.11	0.00%
223.000.0000.6000.000.000.0000	EXPENDITURES	\$29,886.42	\$1,390.36	\$10,805.45	\$19,080.97	\$3,914.67	\$15,166.30	50.75%
	FUND: IDEA EDISA - 2 Training - 223	\$29,886.42	\$1,390.36	\$3,469.34	\$26,417.08	\$3,914.67	\$22,502.41	75.29%
226.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$78,220.15)	\$78,220.15	\$0.00	\$78,220.15	0.00%
	FUND: ESS- High Cost Claims - 226	\$0.00	\$0.00	(\$78,220.15)	\$78,220.15	\$0.00	\$78,220.15	0.00%
227.000.0000.6000.000.000.0000	EXPENDITURES	\$11,872.99	\$0.00	\$263.79	\$11,609.20	\$225.00	\$11,384.20	95.88%
	FUND: ARP- IDEA PRESCHOOL - 227	\$11,872.99	\$0.00	\$263.79	\$11,609.20	\$225.00	\$11,384.20	95.88%
228.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$48,866.83)	\$48,866.83	\$0.00	\$48,866.83	0.00%
228.000.0000.6000.000.000.0000	EXPENDITURES	\$110,067.72	\$2,581.45	\$20,066.45	\$90,001.27	\$11,925.31	\$78,075.96	70.93%
	FUND: ARP- IDEA BASIC - 228	\$110,067.72	\$2,581.45	(\$28,800.38)	\$138,868.10	\$11,925.31	\$126,942.79	115.33%
230.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$9,629.70)	\$9,629.70	\$0.00	\$9,629.70	0.00%
230.000.0000.6000.000.000.0000	EXPENDITURES	\$48,324.41	\$0.00	\$768.70	\$47,555.71	\$400.00	\$47,155.71	97.58%
	FUND: JOHNSON-O'MALLEY - 230	\$48,324.41	\$0.00	(\$8,861.00)	\$57,185.41	\$400.00	\$56,785.41	117.51%

Osborn School District

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Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
231.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$20,866.84)	(\$20,866.84)	\$20,866.84	\$0.00	\$20,866.84	0.00%
231.000.0000.6000.000.000.0000	EXPENDITURES	\$28,238.78	\$2,605.43	\$22,167.72	\$6,071.06	\$11,359.33	(\$5,288.27)	-18.73%
	FUND: JOHNSON-O'MALLEY - 231	\$28,238.78	(\$18,261.41)	\$1,300.88	\$26,937.90	\$11,359.33	\$15,578.57	55.17%
280.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$7,021.26)	\$7,021.26	\$0.00	\$7,021.26	0.00%
280.000.0000.6000.000.000.0000	EXPENDITURES	\$29,828.93	\$0.00	\$0.00	\$29,828.93	\$0.00	\$29,828.93	100.00%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 280	\$29,828.93	\$0.00	(\$7,021.26)	\$36,850.19	\$0.00	\$36,850.19	123.54%
281.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$12,351.25)	\$12,351.25	\$0.00	\$12,351.25	0.00%
281.000.0000.6000.000.000.0000	EXPENDITURES	\$31,676.78	\$2,876.00	\$15,227.25	\$16,449.53	\$2,068.23	\$14,381.30	45.40%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 281	\$31,676.78	\$2,876.00	\$2,876.00	\$28,800.78	\$2,068.23	\$26,732.55	84.39%
283.000.0000.6000.000.000.0000	EXPENDITURES	\$60,261.77	\$0.00	\$5,433.99	\$54,827.78	\$487.51	\$54,340.27	90.17%
	FUND: ARRA - EDUCATION FOR HOMELESS CHILDREN - 283	\$60,261.77	\$0.00	\$5,433.99	\$54,827.78	\$487.51	\$54,340.27	90.17%
284.000.0000.6000.000.000.0000	EXPENDITURES	\$41,072.80	\$0.00	\$0.00	\$41,072.80	\$0.00	\$41,072.80	100.00%
	FUND: ARP - HOMELESS I - 284	\$41,072.80	\$0.00	\$0.00	\$41,072.80	\$0.00	\$41,072.80	100.00%
290.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	\$47,566.39	(\$47,566.39)	\$0.00	(\$47,566.39)	0.00%
290.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$8,726.53)	(\$31,960.52)	\$31,960.52	\$0.00	\$31,960.52	0.00%
290.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$17,263.47	\$206,527.29	(\$206,527.29)	\$57,645.59	(\$264,172.88)	0.00%
	FUND: MEDICAID REIMB - 290	\$0.00	\$8,536.94	\$222,133.16	(\$222,133.16)	\$57,645.59	(\$279,778.75)	0.00%
326.000.0000.6000.000.000.0000	EXPENDITURES	\$102,163.82	\$0.00	\$10,147.00	\$92,016.82	\$0.00	\$92,016.82	90.07%
	FUND: ESSER CARES - 326	\$102,163.82	\$0.00	\$10,147.00	\$92,016.82	\$0.00	\$92,016.82	90.07%
333.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$295,336.00)	\$295,336.00	\$0.00	\$295,336.00	0.00%
333.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$22,577.98	\$190,009.60	(\$190,009.60)	\$76,013.45	(\$266,023.05)	0.00%
	FUND: HQEL - 333	\$0.00	\$22,577.98	(\$105,326.40)	\$105,326.40	\$76,013.45	\$29,312.95	0.00%
336.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$1,860,918.30)	(\$1,860,918.30)	\$1,860,918.30	\$0.00	\$1,860,918.30	0.00%
336.000.0000.6000.000.000.0000	EXPENDITURES	\$4,751,065.08	\$28,835.63	\$686,053.66	\$4,065,011.42	\$453,033.78	\$3,611,977.64	76.02%
	FUND: ESSER / CARES ROUND II - 336	\$4,751,065.08	(\$1,832,082.67)	(\$1,174,864.64)	\$5,925,929.72	\$453,033.78	\$5,472,895.94	115.19%
337.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$36,635.00)	\$36,635.00	\$0.00	\$36,635.00	0.00%
337.000.0000.6000.000.000.0000	EXPENDITURES	\$54,291.14	\$400.00	\$35,916.00	\$18,375.14	\$772.00	\$17,603.14	32.42%
	FUND: ACCELERATION ACADEMIES GRANT - 337	\$54,291.14	\$400.00	(\$719.00)	\$55,010.14	\$772.00	\$54,238.14	99.90%
346.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$166,082.68	\$1,409,581.63	(\$1,409,581.63)	\$606,491.65	(\$2,016,073.28)	0.00%
	FUND: ESSER ROUND III - 346	\$0.00	\$166,082.68	\$1,409,581.63	(\$1,409,581.63)	\$606,491.65	(\$2,016,073.28)	0.00%
383.000.0000.6000.000.000.0000	EXPENDITURES	\$74,142.66	\$13,748.82	\$23,072.56	\$51,070.10	\$260.91	\$50,809.19	68.53%
	FUND: ARP - HOMELESS II ENTITLEMENT GRANT (FOR FUND 283) - 383	\$74,142.66	\$13,748.82	\$23,072.56	\$51,070.10	\$260.91	\$50,809.19	68.53%
384.000.0000.6000.000.000.0000	EXPENDITURES	\$39,829.65	\$0.00	\$0.00	\$39,829.65	\$800.00	\$39,029.65	97.99%
	FUND: ARP - HOMELESS I GRANT (FORMELY FUND 284) - 384	\$39,829.65	\$0.00	\$0.00	\$39,829.65	\$800.00	\$39,029.65	97.99%
387.000.0000.6000.000.000.0000	EXPENDITURES	\$17,244.00	\$0.00	\$0.00	\$17,244.00	\$0.00	\$17,244.00	100.00%
	FUND: Dyslexia Grant - 387	\$17,244.00	\$0.00	\$0.00	\$17,244.00	\$0.00	\$17,244.00	100.00%
450.000.0000.6000.000.000.0000	EXPENDITURES	\$2,064.28	\$0.00	\$0.00	\$2,064.28	\$0.00	\$2,064.28	100.00%
	FUND: GIFTED - 450	\$2,064.28	\$0.00	\$0.00	\$2,064.28	\$0.00	\$2,064.28	100.00%

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457.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$2,839.16)	\$2,839.16	\$0.00	\$2,839.16	0.00%
457.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$76,058.95)	\$76,058.95	\$0.00	\$76,058.95	0.00%
457.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$10,880.20	\$105,336.30	(\$105,336.30)	\$61,636.68	(\$166,972.98)	0.00%
	FUND: RESULTS BASED FUNDING - 457	\$0.00	\$10,880.20	\$26,438.19	(\$26,438.19)	\$61,636.68	(\$88,074.87)	0.00%
465.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$11,951.02)	\$11,951.02	\$0.00	\$11,951.02	0.00%
465.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$5.00	\$92,833.66	(\$92,833.66)	\$1,514,649.95	(\$1,607,483.61)	0.00%
	FUND: AZ TRANSPORTATION MODERNIZATION GRANT - 465	\$0.00	\$5.00	\$80,882.64	(\$80,882.64)	\$1,514,649.95	(\$1,595,532.59)	0.00%
472.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$1,790.22)	\$1,790.22	\$0.00	\$1,790.22	0.00%
472.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$193,822.87)	\$193,822.87	\$0.00	\$193,822.87	0.00%
472.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$15,635.59	\$134,453.19	(\$134,453.19)	\$38,724.93	(\$173,178.12)	0.00%
	FUND: EARLY LITERACY GRANT - 472	\$0.00	\$15,635.59	(\$61,159.90)	\$61,159.90	\$38,724.93	\$22,434.97	0.00%
478.000.0000.6000.000.000.0000	EXPENDITURES	\$17,244.00	\$0.00	\$1,204.78	\$16,039.22	\$0.00	\$16,039.22	93.01%
	FUND: DYSLEXIA DESIGNEE GRANT - 478	\$17,244.00	\$0.00	\$1,204.78	\$16,039.22	\$0.00	\$16,039.22	93.01%
482.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$155,383.01)	\$155,383.01	\$0.00	\$155,383.01	0.00%
482.000.0000.6000.000.000.0000	EXPENDITURES	\$360,140.00	\$23,645.88	\$203,019.17	\$157,120.83	\$91,239.84	\$65,880.99	18.29%
	FUND: SCHOOL SAFETY EXPANSION - 482	\$360,140.00	\$23,645.88	\$47,636.16	\$312,503.84	\$91,239.84	\$221,264.00	61.44%
500.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,966.78)	(\$38,608.26)	\$38,608.26	\$0.00	\$38,608.26	0.00%
500.000.0000.6000.000.000.0000	EXPENDITURES	\$576,000.00	\$0.00	\$0.00	\$576,000.00	\$15,000.00	\$561,000.00	97.40%
	FUND: SCH PL-SALE/LEAS OVR 1 YR - 500	\$576,000.00	(\$1,966.78)	(\$38,608.26)	\$614,608.26	\$15,000.00	\$599,608.26	104.10%
502.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$562.44)	\$562.44	\$0.00	\$562.44	0.00%
502.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$29,220.75	(\$29,220.75)	\$3,999.25	(\$33,220.00)	0.00%
	FUND: SCHOOL PLANT SALES - 502	\$0.00	\$0.00	\$28,658.31	(\$28,658.31)	\$3,999.25	(\$32,657.56)	0.00%
510.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$8,171.08)	(\$49,797.31)	\$49,797.31	\$0.00	\$49,797.31	0.00%
510.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$36,701.73)	(\$1,386,546.61)	\$1,386,546.61	\$0.00	\$1,386,546.61	0.00%
510.000.0000.6000.000.000.0000	EXPENDITURES	\$2,750,000.00	\$141,843.48	\$1,341,223.32	\$1,408,776.68	\$493,441.80	\$915,334.88	33.28%
	FUND: FOOD SERVICE - 510	\$2,750,000.00	\$96,970.67	(\$95,120.60)	\$2,845,120.60	\$493,441.80	\$2,351,678.80	85.52%
515.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$33,210.15)	(\$44,289.89)	\$44,289.89	\$0.00	\$44,289.89	0.00%
515.000.0000.6000.000.000.0000	EXPENDITURES	\$204,000.00	\$5,988.21	\$59,363.54	\$144,636.46	\$19,728.88	\$124,907.58	61.23%
	FUND: CIVIC CENTER - 515	\$204,000.00	(\$27,221.94)	\$15,073.65	\$188,926.35	\$19,728.88	\$169,197.47	82.94%
520.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$20,793.18)	(\$59,001.80)	\$59,001.80	\$0.00	\$59,001.80	0.00%
520.000.0000.6000.000.000.0000	EXPENDITURES	\$15,000.00	\$5,937.70	\$50,529.32	(\$35,529.32)	\$30,471.20	(\$66,000.52)	-440.00%
	FUND: COMMUNITY SCHOOL - 520	\$15,000.00	(\$14,855.48)	(\$8,472.48)	\$23,472.48	\$30,471.20	(\$6,998.72)	-46.66%
521.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$18,012.87)	(\$57,041.23)	\$57,041.23	\$0.00	\$57,041.23	0.00%
521.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$1,753.54	\$17,732.66	(\$17,732.66)	\$19,160.82	(\$36,893.48)	0.00%
	FUND: COMMUNITY SCHOOL - MONTESSORI - 521	\$0.00	(\$16,259.33)	(\$39,308.57)	\$39,308.57	\$19,160.82	\$20,147.75	0.00%
525.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$2,294.00)	(\$4,195.54)	\$4,195.54	\$0.00	\$4,195.54	0.00%
525.000.0000.6000.000.000.0000	EXPENDITURES	\$31,000.00	\$1,904.00	\$7,889.67	\$23,110.33	\$8,550.59	\$14,559.74	46.97%
	FUND: AUXILIARY OPERATIONS - 525	\$31,000.00	(\$390.00)	\$3,694.13	\$27,305.87	\$8,550.59	\$18,755.28	60.50%
526.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$3,175.00)	(\$8,230.01)	\$8,230.01	\$0.00	\$8,230.01	0.00%

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526.000.0000.6000.000.000.0000	EXPENDITURES	\$290,000.00	\$2,362.56	\$5,946.61	\$284,053.39	\$1,666.96	\$282,386.43	97.37%
	FUND: EXTRA CURR TAX FEES CR - 526	\$290,000.00	(\$812.44)	(\$2,283.40)	\$292,283.40	\$1,666.96	\$290,616.44	100.21%
530.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$13,505.69)	(\$255,896.89)	\$255,896.89	\$0.00	\$255,896.89	0.00%
530.000.0000.6000.000.000.0000	EXPENDITURES	\$105,000.00	\$62,151.92	\$258,085.47	(\$153,085.47)	\$488,553.95	(\$641,639.42)	-611.09%
	FUND: GIFTS AND DONATIONS - 530	\$105,000.00	\$48,646.23	\$2,188.58	\$102,811.42	\$488,553.95	(\$385,742.53)	-367.37%
540.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$180.00)	(\$858.09)	\$858.09	\$0.00	\$858.09	0.00%
540.000.0000.6000.000.000.0000	EXPENDITURES	\$14,000.00	\$64.00	\$482.00	\$13,518.00	\$2,023.30	\$11,494.70	82.11%
	FUND: FINGERPRINT - 540	\$14,000.00	(\$116.00)	(\$376.09)	\$14,376.09	\$2,023.30	\$12,352.79	88.23%
550.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$162.45)	\$162.45	\$0.00	\$162.45	0.00%
550.000.0000.6000.000.000.0000	EXPENDITURES	\$29,000.00	\$0.00	\$0.00	\$29,000.00	\$0.00	\$29,000.00	100.00%
	FUND: INSURANCE PROCEEDS - 550	\$29,000.00	\$0.00	(\$162.45)	\$29,162.45	\$0.00	\$29,162.45	100.56%
555.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$89.16)	\$89.16	\$0.00	\$89.16	0.00%
555.000.0000.6000.000.000.0000	EXPENDITURES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
	FUND: TEXTBOOKS - 555	\$15,000.00	\$0.00	(\$89.16)	\$15,089.16	\$0.00	\$15,089.16	100.59%
565.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$22.45)	\$22.45	\$0.00	\$22.45	0.00%
565.000.0000.6000.000.000.0000	EXPENDITURES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	FUND: LITIGATION RECOVERY - 565	\$4,000.00	\$0.00	(\$22.45)	\$4,022.45	\$0.00	\$4,022.45	100.56%
570.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$4,079.16)	\$4,079.16	\$0.00	\$4,079.16	0.00%
570.000.0000.6000.000.000.0000	EXPENDITURES	\$322,000.00	\$20,428.13	\$179,653.79	\$142,346.21	\$117,024.73	\$25,321.48	7.86%
	FUND: INDIRECT COSTS - 570	\$322,000.00	\$20,428.13	\$175,574.63	\$146,425.37	\$117,024.73	\$29,400.64	9.13%
575.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$194.68)	\$194.68	\$0.00	\$194.68	0.00%
575.000.0000.6000.000.000.0000	EXPENDITURES	\$86,000.00	\$0.00	\$4,843.60	\$81,156.40	\$28,456.65	\$52,699.75	61.28%
	FUND: UNEMPLOYMENT INSURANCE - 575	\$86,000.00	\$0.00	\$4,648.92	\$81,351.08	\$28,456.65	\$52,894.43	61.51%
585.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$397.80)	\$397.80	\$0.00	\$397.80	0.00%
585.000.0000.6000.000.000.0000	EXPENDITURES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
	FUND: INSURANCE REFUND - 585	\$3,000.00	\$0.00	(\$397.80)	\$3,397.80	\$0.00	\$3,397.80	113.26%
610.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$112,028.54)	(\$1,805,106.52)	\$1,805,106.52	\$0.00	\$1,805,106.52	0.00%
610.000.0000.2000.000.000.0000	REVENUE FROM COUNTY	\$0.00	(\$20.34)	(\$1,284.13)	\$1,284.13	\$0.00	\$1,284.13	0.00%
610.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$412,472.69)	\$412,472.69	\$0.00	\$412,472.69	0.00%
610.000.0000.6000.000.000.0000	EXPENDITURES	\$99,593.00	\$34,491.41	\$714,058.87	(\$614,465.87)	\$107,612.94	(\$722,078.81)	-725.03%
	FUND: UNRESTRICT CAPITAL OUTLAY - 610	\$99,593.00	(\$77,557.47)	(\$1,504,804.47)	\$1,604,397.47	\$107,612.94	\$1,496,784.53	1502.90%
620.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$1.78)	\$1.78	\$0.00	\$1.78	0.00%
	FUND: ADJACENT WAYS - 620	\$0.00	\$0.00	(\$1.78)	\$1.78	\$0.00	\$1.78	0.00%
630.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$114,679.54	\$1,096,627.16	(\$1,096,627.16)	\$853,566.62	(\$1,950,193.78)	0.00%
	FUND: BOND BUILDING - 630	\$0.00	\$114,679.54	\$1,096,627.16	(\$1,096,627.16)	\$853,566.62	(\$1,950,193.78)	0.00%
665.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$21.50)	(\$3,545.55)	\$3,545.55	\$0.00	\$3,545.55	0.00%
	FUND: ENERGY & WATER SAVINGS - 665	\$0.00	(\$21.50)	(\$3,545.55)	\$3,545.55	\$0.00	\$3,545.55	0.00%
685.000.0000.6000.000.000.0000	EXPENDITURES	\$42,000.00	\$0.00	\$0.00	\$42,000.00	\$0.00	\$42,000.00	100.00%
	FUND: DEFICIENCIES CORRECTION - 685	\$42,000.00	\$0.00	\$0.00	\$42,000.00	\$0.00	\$42,000.00	100.00%

Osborn School District

Board Exp & Revenue Report

From Date: 3/1/2023

To Date: 3/31/2023

Fiscal Year: 2022-2023

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
700.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$541,642.81)	(\$4,110,371.74)	\$4,110,371.74	\$0.00	\$4,110,371.74	0.00%
700.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00%
700.000.0000.6000.000.000.0000	EXPENDITURES	\$6,800,297.00	\$0.00	\$0.00	\$6,800,297.00	\$0.00	\$6,800,297.00	100.00%
	FUND: DEBT SERVICE - 700	\$6,800,297.00	(\$541,642.81)	(\$4,109,371.74)	\$10,909,668.74	\$0.00	\$10,909,668.74	160.43%
850.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,391.00)	(\$686.16)	\$686.16	\$0.00	\$686.16	0.00%
850.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$1,881.84	(\$1,881.84)	\$6,591.74	(\$8,473.58)	0.00%
	FUND: STUDENT ACTIVITIES - 850	\$0.00	(\$1,391.00)	\$1,195.68	(\$1,195.68)	\$6,591.74	(\$7,787.42)	0.00%
855.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$596,641.86)	(\$1,833,211.52)	\$1,833,211.52	\$1,795.62	\$1,831,415.90	0.00%
855.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$609,780.36	\$2,140,222.35	(\$2,140,222.35)	\$1,010,967.31	(\$3,151,189.66)	0.00%
	FUND: EMPL INSUR PGM WITHHOLDNG - 855	\$0.00	\$13,138.50	\$307,010.83	(\$307,010.83)	\$1,012,762.93	(\$1,319,773.76)	0.00%
	Grand Total:	\$49,734,055.39	(\$2,042,392.99)	(\$5,556,391.68)	\$55,290,447.07	\$14,097,307.95	\$41,193,139.12	82.83%

End of Report

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-G

Agenda Item

Student Activities Statement of Revenue and Expenditures

For Board: Action Discussion Information

Background –

A.R.S. §15-1123.A requires that, “The student activities treasurer or assistant student activities treasurer shall maintain an accurate detailed record of all revenues and expenditures of the student activities fund. The record shall be made in such form as the governing board of the school district prescribes. Copies of the record shall be presented to the governing board of the school district not less than once during each calendar month.”

This agenda item and the attached Student Activities Statement of Revenues and Expenditures shall serve to bring the district up-to-date with the requirements of §15-1123.A. Each month this statement will be presented for the Governing Board’s ratification. This fund is used to account for the funds deposited and expended in connection with the activities of student organizations, clubs, and other similar functions. The school district serves only as a fiduciary custodian for these funds.

Legal

A.R.S. §15-1123.A

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board ratify the 2022/23 Statement of Revenues and Expenditures for the Student Activities Fund from January 1 through January 31, 2023.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT No. 8
Statement of Revenues and Expenditures
For Student Activities Fund
Activity from March 1, 2023 to March 31,2023

<u>School</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Clarendon	3,835.42			3,835.42
OMS	11,013.04	1,391.00		12,404.04
Solano	10,746.61			10,746.61
Longview	6,102.20			6,102.20
	<u>\$ 31,697.27</u>	<u>\$ 1,391.00</u>	<u>\$ -</u>	<u>33,088.27</u>

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-H

Agenda Item

Disposal of Equipment

For Board: Action Discussion Information

Background –

None this month

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Recommend approval of disposal of equipment as listed.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-I-1

Agenda Item

**Out of State Travel to Conscious Discipline Leader Conference in Denton, Texas from
June 12, 2023- June 16, 2023 for Carol Hayes, Allison Ahl, and Jeffry Martin**

For Board: Action Discussion Information

Background

Osborn School District is committed to the methodology and curriculum of Conscious Discipline to support character development and community citizenship. We seek to strengthen our implementation through ongoing learning opportunities for all staff to ensure effective whole child support. Conscious Discipline is a comprehensive, emotional intelligence and classroom management system that integrates all domains of learning into one seamless curriculum. The event is tailored to school leadership guiding implementation of Conscious Discipline practices. Leaders will engage in learning that will help solidify the foundation for successful implementation through collaborative, reflective practice, and gain new learning to help elevate our district MTSS framework. The leaders will be expected to bring their learning back to our district and their campuses to continue to grow our collective understandings, improving students' positive outcomes.

Legal

N/A

Financial

*Per Person (3 attending)

Conference Cost & Lodging \$6064.59

Flight & Local Transportation \$1667.88

Total - \$7732.47

Funding Source - Title IV

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the board approve out of state travel to Conscious Discipline Institute from in Denton, TX June 12-June 16, 2023 for Carol Hayes, Allison Ahl, and Jeffry Martin.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-I-2

Agenda Item

Out of state travel to Conscious Discipline Institute. Conference location has changed to Mobile, AL from Las Vegas, NV due to lack of capacity availability. The conference will take place June 25-July 1, 2023. Attendees include Luis Valencia, Elisa Morales, Carlee Sabbath, Santoi Parker, Cheryl Gilliland, Melissa Robinson and two additional staff members that will be confirmed shortly.

For Board: Action Discussion Information

Background

Osborn School District is committed to the methodology and curriculum of Conscious Discipline to support character development and community citizenship. We seek to strengthen our implementation through ongoing learning opportunities for all staff to ensure whole child support. Conscious Discipline is a comprehensive, emotional intelligence and classroom management system that integrates all domains of learning into one seamless curriculum. The participants will be expected to bring their learning back to our campus as leaders to expand our collective knowledge, improving students' positive outcomes.

Legal

N/A

Financial

*Per Person (8 attending)
Conference Cost & Lodging \$23287.68
Flight & Transportation \$745 pp-\$5960
Total - \$29247.68
Funding Source - Title IV

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the board approve out of state travel to Conscious Discipline Institute changed to Mobile, AL from Las Vegas, NV June 25-July 1, 2023 for Luis Valencia, Elisa Morales, Carlee Sabbath, Santoi Parker, Cheryl Gilliland, Melissa Robinson and two additional staff members not yet determined.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-I-3

Agenda Item

**Out of state travel to Solution Tree’s Professional Learning Communities at Work®
Institute on June 19-21 in Sacramento, CA for Clarendon Leadership Team, Jeff Martin,
Ann Aken, Kayce Kahl, Beth Anderson and Ruth Ruiz.**

For Board: Action Discussion Information

Background –

Through our continued work with NIET, Osborn has created systematic structures and environments conducive to teacher collaboration, particularly by establishing professional learning communities. Peer-to-peer learning unlocks new insights, encourages teachers to share best practices and fosters collegiality.

The Professional Learning Communities at Work® Institute will focus on the three big ideas of a PLC— focus on learning, build a collaborative culture, and results orientation. For three days, we will have the opportunity to network and collaborate with some of the most prominent experts in education. The Institute includes breakout sessions, a panel of experts to address questions from the audience, and time for teams to reflect and seek the advice of the presenters. At the end of team time, we will focus on next action steps for the upcoming school year.

Several Osborn schools, including Clarendon, were able to send representatives to other Solution Tree PLC summits earlier this year. The closest opportunity available this summer is in Sacramento.

This opportunity will allow Clarendon to gain specific, practical, and inspiring strategies for school improvement, with the goal of all students learning at high levels.

Legal

Financial

Funding Source is a Site-level Title 1 and Results-based funding.

Registration-\$3,745 (749/person x 5 representatives)

Hotel – approx. \$3000

Meals-\$700

Airfare- approx. \$1750

Ground Transportation-\$200

Total -\$9,395 (approx.)

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Recommendation

It is recommended that the Governing Board approve out of state travel to Solution Tree's Professional Learning Communities at Work® Institute on June 19-21 in Sacramento, CA for Clarendon Leadership Team, Jeff Martin, Ann Aken, Kayce Kahl, Beth Anderson and Ruth Ruiz.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-I-4

Agenda Item

Out of State Travel to Professional Learning Communities at Work® Institute from June 18, 2023 through June 21, 2023 to Sacramento, California for Amanda Herscovici, Alexis Aguirre, Maria Garcia and Felipe Carranza

For Board: Action Discussion Information

Background –

The Encanto Leadership Team is continuing to build capacity within its school leaders. A way to attain this goal is by participating in new learning utilizing the Professional Learning Community model (PLC). As it is traditionally defined, a PLC is an ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve. Participation in this summer institute will provide the Encanto Leadership Team tool needed to improve teacher effectiveness and meet students’ identified needs. In addition, PLC provides protocols that enhance team meetings to make them more efficient and effective. This institute gives school teams the knowledge and tools to implement this powerful process in schools that build a culture where learners thrive.

Legal

Financial

Registration \$799.00 X 4 = \$3,196
Flight - \$450.00 X 4 = \$1,800
Hotel - \$350.00 X 4 (X 2) nights = \$1,400

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Board approve out of state travel to Professional Learning Communities at Work Institute from June 18, 2023 through June 21, 2023 to Sacramento, California for Amanda Herscovici, Alexis Aguirre, Maria Garcia and Felipe Carranza

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-I-5

Agenda Item

**Out of state travel to the NIET National Conference taking place June 22 - June 23, 2023
in New Orleans, LA for principals and/or leadership representatives from each school and
district leaders, not to exceed 16 participants.**

For Board: Action Discussion Information

Background –

The district has partnered with NIET (National Institute for Excellence in Teaching) for more than ten years to guide and elevate instructional practices. During the last two years, NIET has introduced leadership standards that the district has also adopted to support effective instructional and operational leadership. We are looking to bring our building leadership team members and leaders from the district office to the NIET National Conference in New Orleans to continue to strengthen practices and collaborate with other leaders.

Legal

Financial

Up to 16 Conference Attendees = \$_30048_(includes registration @ \$650 (\$10400), lodging @ \$239/night (\$7648), flight @ \$750 (\$12000) using federal Title I and Results Based funds.

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board approve the out of state travel to the NIET National Conference on June 22-23, 2023 in New Orleans, LA for principals, leadership team members, and district leadership.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-J

Agenda Item

Renewal of IGA including First Amendment with the Arizona Assessment Collaborative (AzAC)

For Board: Action Discussion Information

Background –

From the original IGA -The Arizona Assessment Collaborative (AzAC) is comprised of a group of school districts who work together in the area of assessment to accomplish collaboratively what none of them can do alone. The group was founded in 1997 with Osborn being one of the original members that now includes seventeen other districts. (Dysart was added and previously approved in the first amendment). This item is the annual renewal of Osborn’s participation in the IGA.

AzAC's current projects and what our teachers are using is listed below:

Reading: Since 2000, the Collaborative has developed select thematic texts and revised comprehension questions aligned to the ELA standards. Currently, our teachers in grade 2-8 are using the ELA created items for formative assessments.

Writing: Currently teachers in grades 2-8 are using the AzAC writing tasks which are paired to grade level reading passages.

Mathematics: AzAC has created a bank of calculator items to align with the mathematics standards that are formatted similarly to the ASAA test items.

Professional Development: During the fall of 2021, AzAC provided professional development facilitated by Arizona Department of Education’s Accountability team related to COVID Impact data. In the fall of 2022 AzAC is planning to offer A-F Accountability professional development for district and school leaders.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Recommendation

Recommend the Governing Board approve renewal of the IGA including the first amendment with the Arizona Assessment Collaborative (AzAC).

Moved _____ Seconded _____ P/F

**GUST
ROSENFELD**
100 YEARS • 1921-2021

■ ONE E. WASHINGTON, SUITE 1600 ■ PHOENIX, ARIZONA 85004-2553 ■ TELEPHONE 602-257-7422 ■ FACSIMILE 602-254-4878 ■

Carrie O'Brien
602-257-7414
cobrien@gustlaw.com

February 2, 2022

Dr. Michael Robert
Superintendent
Osborn School District
1226 W. Osborn Road
Phoenix, AZ 85013
mrobert@osbornsd.org

Re: Waiver of Potential Conflict of Interest
Arizona Assessment Collaborative IGA

Dear Dr. Robert:

Gust Rosenfeld P.L.C. (the "Firm") has represented and currently represents Osborn School ("Osborn") and Madison Elementary School District ("Madison") in general legal matters. Osborn and Madison now wish to enter into an IGA for the Arizona Assessment Collaborative which allows the participating Districts to work together to provide quality, cost-effective assessment programs and professional development opportunities to improve instruction in their classrooms (the "Agreement"). Osborn has asked the Firm to review the proposed Agreement to determine if it is proper in form. The Firm assisted in drafting the proposed Agreement on behalf of Madison. Dr. Kenneth Baca, Superintendent of Madison, has already approved and waived any potential conflict with respect to the other participants of the IGA. The Firm has already approved the form of the agreement with respect to Madison as well.

Waiver of Conflict of Interest

You acknowledge that I have informed you that the Firm has been asked to represent Osborn with respect to the above-referenced Agreement. By signing this letter, you approve and waive any conflict that might be advanced by such representation.

If a dispute involving the Agreement arises in the future between Osborn and Madison, the Firm would not represent either party in connection with that dispute. In fact, while Osborn and Madison are both clients of the Firm, Gust Rosenfeld will not represent Osborn and Madison against the other in any dispute. In the event of any such dispute, each party would

Dr. Michael Robert

-2-

February 2, 2022

have to retain separate counsel, although we could continue to represent each of you in separate matters unrelated to each other.

If this letter accurately states your understanding and agreement as to the terms and possible limitations on our services, then please execute this letter and return it to me via email and place the original signed letter in the mail. Please call me if you have any questions. Thank you for your assistance in this matter.

Very truly yours,

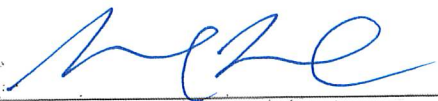


Carrie L. O'Brien
For the Firm

CO/lb

AGREED AND ACCEPTED:

OSBORN SCHOOL DISTRICT

By: 

Dr. Michael Robert., Superintendent

Arizona Assessment Collaborative

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT (“**Agreement**”) forming the Arizona Assessment Collaborative (“**AzAC**”) is by and among the Madison Elementary School District No. 38, Avondale Elementary School District No. 44, Buckeye Elementary School District No. 33, Creighton Elementary School District No. 14, Fowler Elementary School District No. 45, Glendale Elementary School District No. 40, Liberty Elementary School District No. 25, Litchfield Elementary School District No. 79, Osborn Elementary School District No. 8, Pendergast Elementary School District No. 92, Roosevelt Elementary School District No. 66, Phoenix Elementary School District No. 1, Cartwright Elementary School District No. 83, Saddle Mountain Elementary School District No. 90, Nadaburg Unified School District No. 81 and Wilson Elementary School District No. 7 (“**Participating Districts**”).

RECITALS:

A. WHEREAS, the Western Maricopa Collaborative was formed in the fall of 1997, comprised of twelve school districts in western and central Phoenix and;

B. WHEREAS, the parties desire to work together in assessment and related professional development related to provide quality, cost-effective assessment programs and professional development opportunities to allow participating districts to make informed decisions to improve instruction in their classrooms in order to provide high-quality education to all students.

C. WHEREAS, the parties hereto desire to provide joint and cooperative services to member District in order to improve the effectiveness of assessments, conserve resources and reduce procurement cost; and

D. WHEREAS, Madison Elementary School District has the capacity and willingness to serve as the fiscal agent for the AzAC; and

E. WHEREAS, the joint and cooperative purchasing by the AzAC will serve both of those ends and is entered into pursuant to A.R.S. § 11-952, A.R.S. § 15-342 and A.R.S. § 15-213 and A.A.C. R7-2-1191;

NOW, THEREFORE, in consideration of the mutual promises contained in this agreement, and of the mutual benefits to result therefrom, the parties agree as follows:

AGREEMENT:

1. Purpose. The Arizona Assessment Collaborative is comprised of a group of school districts who work together in the areas of assessment and professional development to accomplish collaboratively what none of them can do alone. The collaborative is committed to provide quality cost-effective assessment programs and professional development opportunities which allow participating districts to make informed decisions to improve instruction in their

classrooms. These programs and opportunities are imperative to providing high-quality education to all students. The purpose of this agreement is to provide for the joint and cooperative services to the member school districts. These joint and cooperative services include, but are not limited to, the following:

- Development of high quality, technically sound assessments based on the Arizona Academic Standards;
- Production of test materials and score reports;
- Provision of data analysis, including the generation and use of assessment results to monitor the curriculum to improve teaching and learning;
- Implementation of professional development;
- Procurement of materials, supplies, equipment, consulting and contracted services;
- Establishment of program budget to facilitate the activities of the collaborative; and,
- Employment of temporary or part-time personnel

2. Governance. AzAC will establish a Board called the AzAC Executive Board (hereinafter "Board").

- a. The Board will consist of designated representative(s) from each district, and each district will be entitled to one vote. Issues will be decided by majority vote of the Board. Other educational and governmental agencies may attend meetings, but will have no voting rights.
- b. The Board will select a Chairperson. The Chairperson will be responsible for establishing meetings, schedules, agenda and necessary record keeping.
- c. Under the auspices of this agreement, the Board shall approve all programs and activities prior to implementation and shall approve all expenditures incurred for all contracted services to accomplish the goals established by the Board. The Board shall exercise all decision making powers regarding the implementation of this agreement.
- d. The Board will adopt a revenue budget and a fee schedule.

3. Services. The Madison Elementary School District ("Madison" or "fiscal agent") and shall assume the role of fiscal agent for the AzAC and shall assume the responsibility for

procuring services and goods for the AzAC in accordance with the School District Procurement Code (A.C.C. R7-2-1001, *et seq.*)

4. Payment. Madison Elementary School District will pay for services and bill each of the Participating Districts the amounts as set forth in Exhibit D. Such amounts shall be paid to Madison within 30 days of receipt of the invoice.

5. Payments for Goods and Services. Madison will make timely payments for procured goods and services received in accordance with the terms and conditions of such procurements.

6. Remedies.

- a. The exercise of any rights or remedies by the Fiscal Agent shall be at the election of the Fiscal Agent and be the exclusive obligation of the Fiscal Agent.
- b. As required by A.A.C. R7-2-1192.2, the exercise of any rights or remedies by a school district under this Agreement shall be the exclusive obligation of such school district.
- c. As required by A.A.C. R7-2-1192.4, failure of an eligible procurement unit to secure performance or goods in accordance with the terms and conditions of this Agreement does not necessarily require any other school district to exercise its own rights or remedies.

7. Duration. This agreement commences on July 1, 2022 and terminates on June 30, 2026. The commitments and obligations of the district members are intended to be in effect for the entire period during each year in which this agreement is in effect.

8. Termination. If a Participating District terminates its participation, the Agreement shall terminate as to the terminating school district only. Any party may terminate this Agreement by giving sixty (60) days' written notice to Madison and paying all amounts owned by the terminating school district under this Agreement. If a Participating District fails to comply with the terms of this Agreement, the other parties to this Agreement may terminate this Agreement, provided that all parties must pay the amounts on Exhibit A.

9. Finance and Budget of AzAC.

- a. The parties shall contribute funds to the operational fund in accordance with Appendix C, a copy of which shall always be available to the office of the fiscal agent. Appendix C lists contributions by member schools for each year as determined by annually by the Board.

- b. Madison agrees to be responsible for all accounting, audit and contracted services required by this agreement including the following duties and responsibilities:
 - i. Establishment of an operational fund to equal \$500 base membership fee plus \$ 00.20 per student based on ADM, per previous year 100th day ADM in grades K – 8 for each member school (hereinafter “operational fund”).
 - ii. Preparation and distribution of normal and customary financial reports and provide copies of the same to the Board.
 - iii. Control of all accounting functions and activities including maintenance of records, revenue and disbursements.
 - iv. Administration of all bidding and purchasing of supplies and equipment in conformity with all applicable statutes and regulations governing such activities.
- c. Parties to this agreement authorize Madison to retain 3.5% of the total yearly operational fund (dues collected for that fiscal year) for reimbursement for serving as fiscal agent of AzAC.
- d. Yearly disposition of cash balance shall be calculated as follows:
 - i. Cash balance may be expended in a manner consistent with purpose of this Intergovernmental Agreement upon approval of the Board.
 - ii. The districts shall receive their pro-rata share of the remaining cash or be credited for the next fiscal year, after all encumbrances and obligations have been paid, using the same percentage of the total revenue that was contributed by each district. Upon approval of the Board, the remaining cash balance may also be carried forward to the next fiscal year.
- e. Fulfillment of Financial Obligations. A major advantage of Collaborative membership is the reduction of costs for the group’s projects and professional development events. Each district pays for its costs directly to the vendor. The cost of the product or service by all participating districts in the Collaborative is dependent on each district meeting its financial obligations in a timely matter. The financial obligations of members include:
 - i. Periodic in-kind sharing of costs for participating in voluntary professional development activities;

- ii. The district agrees to share the costs of the Collaborative's projects. These costs shall not exceed the amount each district contributes to the operational fund of the Collaborative.
- iii. The district agrees to fulfill its financial obligations in a timely manner.

10. Dissolution of the AzAC. The Collaborative may be dissolved at any time by a majority vote of the Board. Dissolution shall have the effect of terminating this agreement with regard to all parties. Dissolution shall not be effective until all existing financial obligations are satisfied. If the Board votes to dissolve the Collaborative, all real and personal property (e.g. Intellectual Property) shall be promptly sold according to the procedures set forth in the School District Procurement Rules and any funds remaining after all financial obligations are satisfied shall be returned to the member Districts in proportion to each District's financial contribution during the fiscal year in which dissolution occurs.

11. Withdrawal from the AzAC. A member District may withdraw from the Collaborative and cease to be a party to this agreement at the end of any fiscal year, provided that written notice of a District's intention to do so is provided to Madison at least sixty (60) days prior to the end of the fiscal year. A member District that withdraws from the Collaborative shall not be entitled to a return of any funds it has contributed, except that if a cash balance remains at the end of the fiscal year in which the District withdraws and that balance is disbursed to member Districts, the withdrawing District shall receive its pro-rata share of such disbursement.

12. Addition of new Districts into the AzAC. A District may join the Collaborative and become a Participating District at the beginning of any fiscal year through the remaining term of the IGA upon execution of an amendment to the IGA. The new Participating District shall provide notice to Madison at least sixty (60) days prior to the beginning of the fiscal year with approval of the Board and execution of an amendment to the IGA. The addition of any new Districts into the AzAC will not extend the term of the IGA.

13. Commitment of Districts Participating in AzAC. Districts participating in the AzAC pledge the commitment and support of the Superintendent and District Coordinator(s).

- a. **District Superintendent and AzAC Coordinator(s).** The commitment and support of the districts' superintendents as well as the districts' AzAC coordinators (i.e., Director of Curriculum and Instruction, and/or Assessment) are critical to the functioning, effectiveness, and quality of the products, activities, and professional development events of the AzAC. Districts may wish to select two representatives to serve as Coordinators to provide for continuity of participation in AzAC when transitions occur in the district.
- b. **Commitment of Teachers, Support Personnel, and Facilities.** In pursuing the priorities indicated above the commitment of each district of

important participants, support, and facilities is crucial to the work of the Collaborative.

- c. The district commits to the involvement of the following in the assessment development and production processes:
 - i. teachers to assist in the development process;
 - ii. other participants, e.g., technical, secretarial/clerical support personnel;
 - iii. use of facilities such as meeting rooms, computer labs for meetings and workshops.
- d. The district assumes the responsibility of developing participant awareness of and support for the AzAC's efforts related to the projects in which it participates.
- e. The district agrees to provide the release time needed for full participation in the Collaborative's projects and events. The district coordinator(s) will attend all Collaborative meetings; teachers will attend all project development sessions and complete the assigned tasks.
- f. The district further agrees to provide teacher stipends or other means for remunerating participants as needed.

14. Collaborative Assessments and Access to Assessments.

- a. Since the fall of 2000, the Collaborative has developed several assessments. AzAC members shall have access to Collaborative products including test booklets, teacher test administration manuals in English and Spanish, answer sheets and AzAC Item Banks which are accessible through the AzAC designated cloud-based storage. These products include:
 - i. English Language Arts Assessments based on the Arizona College and Career Ready Standards ("AZ CCR")
 - 1. 2nd through 8th Grade Form A and B based on AZ CCR Standards
 - 2. Reading Testlets (NON-SECURE) based on AZ CCR Standards
 - 3. Writing Assessments (NON-SECURE) Text Dependent Written Response

- ii. Mathematics Assessments based on the Arizona College and Career Ready Standards
 - 1. Summative Tests (SECURE) for grades 2, 4, 6 and 7 in English and Spanish
 - 2. Formative Testlets (NON-SECURE) for grades 2 through 8 in English
 - 3. Form A and B based on AZ CCR Standards for grades 2 through 8

- iii. Science
 - 1. Number of items per performance objective, grades four to eight.
 - 2. FORM A, grades four to eight.

- iv. AZACELLA. AZELLA Clone based on ELP Standards
 - 1. Preliteracy Booklets
 - 2. Primary Booklets
 - 3. Elementary Booklets
 - 4. Middle School Booklets

- v. Arizona History and Social Science Assessment Item Bank— Performance Assessment Items based on Arizona College and Career Ready Standards
 - 1. Grades 3-5 Performance Assessment Items (NON-SECURE)
 - 2. Grades 6-8 Performance Assessment Items (NON-SECURE)

- b. **Access to Collaborative Products.** The Collaborative has focused its assessment development work in the areas of reading, mathematics, writing, science and English language acquisition. Collaborative District agrees to use the assessment materials according to the assessment purposes and testing conditions for which the tests were designed.

Collaborative District agrees to contribute its assessment results to the Collaborative's database. Development contributions have included one or more of the following:

- i. The involvement of teachers and district curriculum consultants in the assessment development process (basic requirement);
 - ii. The cost of the development of score reports and other testing materials;
 - iii. The production of camera-ready tests for printing booklets.
- c. **Use of the Assessments and Materials.** The assessments and administration materials were designed to be used for the summative, formative, and diagnostic purposes indicated. They should be used for these purposes and administered under the testing conditions for which they were designed. AzAC intends to continue to create new assessments in the future and reserves the right to provide those assessments to participating AzAC Districts. Participating Districts shall also have access to general assessment support resources and other similar written materials.
- d. **Test Security.** The same test security procedures used for the State assessments will be observed.
- i. The district and participants agree to maintain the security of the tests indicated above. Security expectations and procedures akin to those for the State assessments will be observed. In particular, the following measures are required:
 1. All test booklets will be accounted for and stored in a secured district facility;
 2. Administrators will sign a test security oath;
 3. Teachers will keep the test booklets in a secure place in the classroom during the administration when booklets are not being used.
- e. **Collaborative Database.** To help develop assessment achievement benchmarks, the Collaborative has developed a database that includes all districts that administer the assessments. The data are analyzed and results are reported only for the group as a whole. The Collaborative will not release assessment results by district or for district comparisons. If districts wish to share their results with other districts, it must be done independently.

- f. The district agrees to contribute its assessment results to the Collaborative's database.

15. Each Participating District designates its AzAC District Coordinators as a person with authority for their District to determine whether certain personally identifiable information may be released in accordance with the Family Education Rights and Privacy Act to the AzAC. AzAC shall use aggregate and de identified student data whenever possible. Any disclosure of personally identifiable information will be subject to a separate data sharing agreement written in accordance with the best practices of the United States Department of Education's Privacy Technical Assistance Center. AzAC Districts agree to maintain the confidentiality of personally identifiable student information as required by state and federal law. More specifically, AzAC Districts agree:

- a. To properly maintain personally identifiable student data in accordance with the AzAC District's policy governing Student Records.
- b. To share findings of research projects that utilize AzAC data in a manner that does not disclose personally identifiable student information.
- c. To acknowledge the AzAC in publications that utilize AzAC data.
- d. Not to further disclose the AzAC data or to transmit the data to third parties.
- e. To provide reasonable notice of any suspected breach of the AzAC data.

16. Data Privacy and Security. All participating Districts agree to ensure the adequate physical security, network/machine security and application security of any Personally Identifiable Information provided or maintained under this Agreement. To effectuate these provisions, participating Districts agrees to limit access to the data provided under this Agreement only to those authorized persons who have a legitimate interest in the data and maintain all data received pursuant to this Agreement in a secure manner, separate from all other data files, and not copy, reproduce, or transmit data obtained pursuant to this Agreement.

17. Assignments. No part of this Agreement may be assigned to any agency not a party to this Agreement without the written consent of all parties.

18. Entire Agreement. This Agreement contains the entire understanding of the parties hereto. There are no representations or other provisions other than those contained herein, and any amendment or modification of this Agreement shall be made only in writing and signed by the parties to this Agreement. This Agreement may be signed individually by each participating school district in separate counterparts and such signatures shall be construed so as to include the entire Agreement among and between the parties.

19. Severability. The parties agree that should any part of this Agreement be held to be invalid or void, the remainder of the Agreement shall remain in full force and effect and shall be binding on the parties.

20. Conflict of Interest Cancellation. As required by A.R.S. § 38-511, the parties acknowledge and agree that either party may, within three years after its execution, cancel this contract, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting or creating the contract on behalf of either party is, at any time while the contract or any extension of the contract is in effect, an employee or agent of any other party to the contract in any capacity or a consultant to any other party of the contract with respect to the subject matter of the contract.

21. Governing Law. This Agreement shall be construed under the laws of the State of Arizona and shall incorporate by reference all laws governing the intergovernmental agency agreements and mandatory contract provisions of state agencies required by statute or executive order.

22. Resolution. If there is a dispute, which is the subject of mandatory arbitration provisions of A.R.S. § 12-133, the parties shall submit the matter to binding arbitration in compliance with A.R.S. § 12-1518.

23. Conflict Waiver. The parties to this Agreement acknowledge that they are aware that the same attorney, may be chosen as the attorney for other parties to this Agreement. The signing party acknowledges that it is aware of a potential conflict of interest, which may arise by virtue of these attorneys' representation of other parties to this Agreement and waives such potential conflict. The parties employing the same attorney or firm understand and agree that should an actual conflict arise out of the terms of this Agreement, that the attorney and firm shall be unable to represent either party in the dispute.

24. E-verify, Records and Audits. To the extent applicable under A.R.S. § 41-4401, the parties and their respective subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees and compliance with the E-verify requirements under A.R.S. § 23-214(A). The parties each retain the legal right to randomly inspect the papers and records of the other parties and the other parties' subcontractors who work under this Agreement to ensure that the other parties and their subcontractors are complying with the above-mentioned warranty. The parties warrant to keep their respective papers and records open for random inspection during normal business hours by the other parties. Each party and its respective subcontractors shall cooperate with the other parties' random inspections including granting the inspecting party entry rights onto their respective properties to perform the random inspections and waiving their respective rights to keep such papers and records confidential.

25. No Boycott of Israel. By entering into this contract, the parties certify that they are not currently engaged in, and agree for the duration the Agreement to not engage in, a boycott of Israel.

26. Indemnification. Each party (as “Indemnitor”) agrees to defend, indemnify, and hold harmless the other party (as “Indemnitee”) from and against any and all claims, losses, liability, costs, or expenses (including reasonable attorney’s fees) (hereinafter collectively referred to as “Claims”) arising out of bodily injury of any person (including death) or property damage, but only to the extent that such Claims which result in vicarious/derivative liability to the Indemnitee are caused by the act, omission, negligence, misconduct, or other fault of the Indemnitor, its officers, officials, agents, employees, or volunteers.

27. Notices. All notices under this Agreement shall be in writing and shall be sent to the designated representative of the parties at the addresses set forth in Attachment A, and shall be deemed to have been duly given on the date of service if sent facsimile (provided a hard copy is sent in one of the manners specified herein), or on the day following service if sent by overnight courier service with next day delivery and with written confirmation of delivery, or five (5) days after mailing if sent by first class, registered or certified mail, return receipt requested.

28. Workers’ Compensation. An employee of either party shall be deemed to be an “employee” of both public agencies while performing pursuant to this Agreement solely for the purposes of A.R.S. § 23-1022 and the Arizona Workers’ Compensation laws. The primary employer shall be solely liable for any workers’ compensation benefits which may accrue.

Each party shall post a notice pursuant to the provisions of A.R.S. § 23-1022 in substantially the following form:

“All employees are hereby further notified that they may be required to work under jurisdiction or control of or within the jurisdictional boundaries of another public agency pursuant to an intergovernmental agreement or contract, and under such circumstances they are deemed by the laws of Arizona, to be employees of both public agencies for the purposes of workers’ compensation.”

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date set forth below.

Osborn School District:

[Signature]
Superintendent

3-23-22
Date

INTERGOVERNMENTAL DETERMINATION

In accordance with A.R.S. § 11-952, the foregoing Agreement has been reviewed by the undersigned attorneys who have determined that said Agreement is in proper form and is within the powers and authority granted to the public body represented by their respective attorneys.

Date
Attorney for the School District

AZAC uses social media as outlined in Appendix D (facebook, twitter, etc) to advertise the accomplishments and strategies it employs with its member districts. Districts may choose to elect NOT to have their specific Districts or students mentioned in the publications by executing as follows:

_____ Member district gives permission for AZAC to use the District's name as a part of any publication on social media or otherwise.

_____ Member district DOES NOT give permission for AZAC to use the District's name as a part of any publication on social media or otherwise.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date set forth below.

Osborn Elementary School District:

Superintendent

Date

INTERGOVERNMENTAL DETERMINATION

In accordance with A.R.S. § 11-952, the foregoing Agreement has been reviewed by the undersigned attorneys who have determined that said Agreement is in proper form and is within the powers and authority granted to the public body represented by their respective attorneys.



Carrie O'Brien
Attorney for the School District

March 7, 2022
Date

AZAC uses social media as outlined in Appendix D (facebook, twitter, etc) to advertise the accomplishments and strategies it employs with its member districts. Districts may choose to elect NOT to have their specific Districts or students mentioned in the publications by executing as follows:

_____ Member district gives permission for AZAC to use the District’s name as a part of any publication on social media or otherwise.

_____ Member district DOES NOT give permission for AZAC to use the District’s name as a part of any publication on social media or otherwise.

Appendix A

**Arizona Assessment Collaborative
District Members List as of July 1, 2022**

Avondale Elementary School District
Buckeye Elementary School District
Cartwright Elementary School District
Creighton Elementary School District
Fowler Elementary School District
Glendale Elementary School District
Liberty Elementary School District
Litchfield Elementary School District
Madison Elementary School District
Osborn Elementary School District
Pendergast Elementary School District
Phoenix Elementary School District
Roosevelt Elementary School District
Saddle Mountain Unified School District
Nadaburg Unified School District
Wilson Elementary School District

Appendix B

Criteria for Data Sharing

Requested Data Sets: Please list or describe in detail the data sets containing student-identifiable information being requested followed by a description of the elemental data items necessary to conduct the proposed study.

Data Set: _____

Data Elements	Description

Data Set: _____

Data Elements	Description

(Attach additional sheets and descriptions as necessary)

Data Processing: Please describe below the types of data processing activities that will be performed with regard to the requested student-identifiable information.

Reporting: Please describe how information from this study will be reported, utilized, or otherwise disseminated?

Disposition of Student-Identifiable Information: At the completion of the proposed project or at the date that this agreement is terminated, please describe the process and conditions under which the student-identifiable information will be either returned or destroyed.

Data Confidentiality: Please describe the procedures, methods, locations, and/or safeguards that will be employed to prevent the unauthorized disclosure of student-identifiable information.

Appendix C
Data Custodians

List below all persons (custodians) who will have access to, utilize, or otherwise come in contact with the requested student-identifiable information. Each custodian must provide a signature testifying that they have read and understand all terms and conditions specified under this Agreement and warrant their acceptance of all stipulations.

Name	Title/Agency	Signature
1.		
2.		
3.		
4.		
5.		
6.		

Appendix D

Member Contributions for 202__-202__
Based on 100th day counts to be determined in April or May of each
year

Member:

Contribution:

Avondale Elementary School District

Buckeye Elementary School District

Cartwright Elementary School District

Creighton Elementary School District

Fowler Elementary School District

Glendale Elementary School District

Liberty Elementary School District

Litchfield Elementary School District

Madison Elementary School District

Osborn Elementary School District

Pendergast Elementary School District

Phoenix Elementary School District

Roosevelt Elementary School District

Saddle Mountain Unified School District

Nadaburg Unified School District

Wilson Elementary School District

Appendix E

AZAC Social Media Policy and Guidelines

This policy governs the publication of and commentary on social media by members of the Arizona Assessment Collaborative and its related member districts (“AzAC”). For the purposes of this policy, social media means any facility for online publication and commentary, including without limitation blogs, wiki’s, social networking sites such as Facebook, LinkedIn, Twitter, Flickr, and YouTube. This policy is in addition to and complements any existing or future policies regarding the use of technology, computers, e-mail and the internet. AzAC Members are not allowed to publish or comment via social media in any way that suggests they are doing so in connection with AzAC. AzAC members who serve as Social Media Committee Members are free to publish or comment via social media in accordance with this policy. Such members are subject to this policy to the extent they identify themselves as an AzAC member and use (other than as an incidental mention of place of employment in a personal social media on topics unrelated to AzAC). Before engaging in work related social media, employees must obtain the permission of the Social Media Committee Coordinator. Publication and commentary on social media carries similar obligations to any other kind of publication or commentary.

Social Media Coordinator Roles and Responsibilities

- Collaborate with AzAC Board to conduct social media activities
- Serve as the primary facilitator of the AzAC social media committee
- Establish, revise, and utilize current AzAC social media post submittal procedures
- Inventory social media posting proposals and approve postings
- Ensure postings are approved by the Social Media Coordinator and one other social media committee member
- Work with AzAC membership to create and maintain a social media presence that will effectively leverage the AzAC collaborative resources

Social Media Committee Members

- The AzAC Social Media Committee will consist of elected AzAC Board Members
- AzAC Social Media Committee Members will assist the Social Media Coordinator in the execution of the Social Media Coordinator’s roles and responsibilities
- AzAC Social Media Committee Members will utilize district member resources to perform duties.
- AzAC Social Media Committee members will obtain prior AzAC Board approval for any and all reimbursable expenditures related to the execution of AzAC Social Media Committee duties.

Social Media Post Creation Procedures

- AzAC members will submit proposed posting to Social Committee Members
- AzAC members will acquire photo releases when appropriate

- At minimum, the Social Media Coordinator and one other Social Committee Member will edit, deny, or approve the proposed posting based on AzAC Social Media Guidelines
- AzAC Social Media postings will only be placed on social media locations approved by the AzAC Board
- Social media postings will be limited to topics that are directly related to AZAC work. IE: AZMERIT blueprints and relation to AZAC Testlets blueprints

Guidelines for the Creation of All AzAC Social Media Communications

AZAC will use social media (facebook, twitter, etc) to advertise the accomplishments and strategies it employs with its member districts. Districts may choose to elect NOT to have their specific Districts or member participants mentioned in the publications by executing the opt-out clause contained in the IGA. AzAC postings will be limited to content that meets one or all of the provide Guidelines for creating social media communications.

- Communicate Mission of AzAC and Membership Benefits
- Communicate Progress and Purpose of AzAC Projects and Accomplishments
- Communicate AzAC Research Findings
- Recognize Member Participation in AzAC Projects
- Recognize AzAC Membership
- Recognize recent informational publications that are directly related to AzAC projects
- Recognize recent informational publications of education affiliated organizations directly related to AzAC projects

Setting up Social Media

Social media identities, logon ID's and user names may not use AzAC's name without prior approval from the Social Media Committee Project Leadership. Official AzAC graphics will be used for all AzAC profiles.

Confidential Information

Confidential information includes things such as unpublished details about AzAC or Member district software, products of current projects, financial information, confidential research, and trade secrets. AZAC member districts will not be cited or obviously referenced in social media platforms without opting into AzAC social media policies. AzAC social media postings will not identify a member district, member, or project participant by name without permission and never discuss confidential details of AzAC products or member district information. It is acceptable to discuss general details about the kinds of projects so long as the information provided does not violate any non-disclosure agreements that may be in place with the member districts.

Privacy Protection

Privacy settings on social media platforms will be set to allow anyone to see profile information similar to what would be on the AzAC website. Other privacy settings that might allow others to post information or see information that is personal will be set to limit access.

Copyright Laws

It is critical that AzAC social media postings show proper respect for the laws governing copyright and fair use or fair dealing of copyrighted material owned by others, including AzAC own copyrights and brands. You should never quote more than short excerpts of someone else's work, and always attribute such work to the original author/source. It is good general practice to link to others' work rather than reproduce it. When posting, the AzAC Social Media Committee will respect the copyright and intellectual property rights of others and always site proper credit for their work and be sure to acquire the right to use something with attribution before publishing.

AzAC Posting Errors

If AzAC postings are made in error, AzAC will correct the mistake quickly. If AzAC chooses to modify an earlier post, revisions will be clearly noted. If someone accuses AzAC of posting something improper (such as their copyrighted material or a defamatory comment about them), AzAC will resolve the matter quickly by removing the information quickly to decrease the possibility of a legal action.

Equal Opportunities Policy

AzAC does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, sexual orientation, or military status, in any of its activities or operations. These activities include, but are not limited to, hiring and firing of staff, selection of volunteers and vendors, and provision of services. We are committed to providing an inclusive and welcoming environment for all members of our staff, clients, volunteers, subcontractors, vendors, and clients.

**GUST
ROSENFELD**
ATTORNEYS SINCE 1921 P.L.C.

■ ONE E. WASHINGTON, SUITE 1600 ■ PHOENIX, ARIZONA 85004-2553 ■ TELEPHONE 602-257-7422 ■ FACSIMILE 602-254-4878 ■

JENNIFER N. MACLENNAN
602-257-7475
FAX: 602-340-1538
maclennan@gustlaw.com

October 14, 2022

Lisa Nye
Osborn School District No. 8
1226 W. Osborn Road
Phoenix, AZ 85013

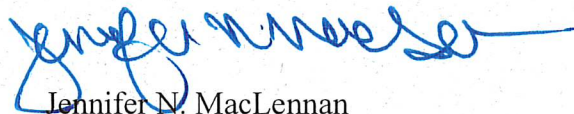
Re: *Arizona Assessment Collaborative IGA – First Amendment*

Dear Lisa:

Enclosed is a fully executed original and two signed signature pages of the above-referenced agreement.

Please be advised that this law firm represents Madison Elementary School District and assisted in the drafting and revising of the IGA. We also represent other parties to the agreement and may be asked to approve the IGA for them. If you have any questions regarding our representation, please contact me.

Very truly yours,



Jennifer N. MacLennan
For the Firm

JNM:pjs
Enclosure
1549352.7
019221-00399

**FIRST AMENDMENT
TO
INTERGOVERNMENTAL AGREEMENT
FOR
ARIZONA ASSESSMENT COLLABORATIVE
TO ADD AS A PARTICIPATING DISTRICT THE
DYSART UNIFIED SCHOOL DISTRICT NO. 89**

This First Amendment to the Intergovernmental Agreement for the Arizona Assessment Collaborative (“AzAC IGA”) (this “Amendment”) is made and to be effective as of **July 1, 2022** by and among Madison Elementary School District No. 38, Avondale Elementary School District No. 44, Buckeye Elementary School District No. 33, Creighton Elementary School District No. 14, Fowler Elementary School District No. 45, Glendale Elementary School District No. 40, Liberty Elementary School District No. 25, Litchfield Elementary School District No. 79, Osborn Elementary School District No. 8, Pendergast Elementary School District No. 92, Roosevelt Elementary School District No. 66, Phoenix Elementary School District No. 1, Cartwright Elementary School District No. 83, Saddle Mountain Elementary School District No. 90, Nadaburg Unified School District No. 81 and Wilson Elementary School District No. 7 (collectively “Participating Districts”) and Dysart Unified School District No. 89 (“Dysart”).

RECITALS

WHEREAS, the Participating Districts entered into an Intergovernmental Agreement for the Arizona Assessment Collaborative effective July 1, 2022 (the “Agreement”) to enable the Districts to work together in assessment and professional development.

WHEREAS, Dysart desires to join the Arizona Assessment Collaborative effective July 1, 2022 and intends to be bound to the same obligations contained in the Agreement.

WHEREAS, the Participating Districts and Dysart desire to enter into this Amendment to add Dysart to the Arizona Assessment Collaborative..

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing recitals, which are incorporated herein by reference, the following mutual covenants and conditions, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Participating Districts and Dysart, hereby agree as follows:

1. Adding Dysart as a Participating District. The Dysart Unified School District No. 89 is hereby added to the Arizona Assessment Collaborative as a Participating District effective July 1, 2022. The Agreement is attached and incorporated herein as Exhibit 1. Dysart agrees to be bound by the terms of the Agreement in the same manner as other members of the Arizona Assessment Collaborative.

2. Funding. Dysart shall be responsible for payments outlined in the AzAC IGA at Exhibit D payable to fiscal agent Madison Elementary School District.

3. Notices. Notices required under the AzAC IGA shall be delivered to Dysart at:

Superintendent
Dysart Unified School District No. 89
15802 N. Parkview Place
Surprise, AZ 85374

4. Effect of Amendment. In all other respects, the Agreement is affirmed and ratified and, except as expressly modified herein, all terms and conditions of the Agreement shall remain in full force and effect.

5. Conflicting Terms. In the event that any inconsistency, conflict or ambiguity among the terms of this Amendment and the Agreement, this Amendment shall control.

6. Counterparts. This Amendment may be executed in counterpart originals, each of which when duly executed and delivered shall be deemed an original and all of which when taken together shall constitute one instrument.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as of the day and year appearing above.

PARTICIPATING DISTRICT:

Osborn School District
By: [Signature]
Its: Superintendent
Date: 10-24-22

The undersigned attorney acknowledges that this Agreement is in proper form and within the power and authority granted under the laws of the State of Arizona to Participating District.

ATTORNEY FOR PARTICIPATING DISTRICT:

By: [Signature]
Name: Steven MacLennan
Date: 10/14/22

[SIGNATURES CONTINUE ON FOLLOWING PAGES]



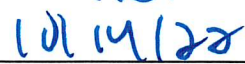
IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as of the day and year appearing above.

PARTICIPATING DISTRICT:

By: _____
Its: _____
Date: _____

The undersigned attorney acknowledges that this Agreement is in proper form and within the power and authority granted under the laws of the State of Arizona to Participating District.

ATTORNEY FOR PARTICIPATING DISTRICT:

By: 
Name: 
Date: 

[SIGNATURES CONTINUE ON FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as of the day and year appearing above.

PARTICIPATING DISTRICT:

Osborn School District
By: [Signature]
Its: Superintendent
Date: 10-24-22

The undersigned attorney acknowledges that this Agreement is in proper form and within the power and authority granted under the laws of the State of Arizona to Participating District.

ATTORNEY FOR PARTICIPATING DISTRICT:

By: [Signature]
Name: Jonas Maelener
Date: 10/14/22

[SIGNATURES CONTINUE ON FOLLOWING PAGES]

Dysart Unified School District No. 89

By: _____

Its: _____

Date: _____

The undersigned attorney acknowledges that this Agreement is in proper form and within the power and authority granted under the laws of the State of Arizona to Dysart Unified School District No. 89 of Maricopa County, Arizona.

ATTORNEY FOR DYSART UNIFIED SCHOOL DISTRICT:

By: _____

Name: _____

Date: _____

[SIGNATURES CONTINUE ON FOLLOWING PAGES]

EXHIBIT 1

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IV-K

Agenda Item

Approval of Renewal of the IGA and Resolution with Greater Phoenix Educational Management (GPEMC) and Arizona Educational Management Council (AZEMC) for 2023-2028

For Board: Action Discussion Information

Background –

In 2019, the Governing Board approved the District’s participation in the Greater Phoenix Educational Management Council from 2019-2023. The Council membership includes Superintendents, Curriculum Administrators, and Business Managers. We are now seeking approval of a new multi-year IGA with GPEMC to extend for the next 5 years—July 1, 2023 through June 30, 2028.

The dues for each fiscal year will be paid by July 1, 2023, 2024, 2025, 2026, and 2027. The renewal of the IGA will be brought to the Governing Board annually throughout the 5-year span.

Legal

A.R.S. §11-951

Financial

Annual membership fee paid through M & O.

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Recommend the Governing Board approve renewal of the IGA and Resolution with GPEMC and AZEMC for 2023-2028

Moved _____ Seconded _____ P/F

**GREATER PHOENIX EDUCATIONAL MANAGEMENT COUNCIL and AZ EDUCATIONAL
MANAGEMENT COUNCIL**

1481 North Eliseo Felix Jr. Way, Suite 100A
Avondale, AZ 85323
(623) 932-7000 Office

hcarlson@aguafria.org www.GPEMC.org Dr. Howard Carlson, Executive Director

INTERGOVERNMENTAL AGREEMENT 2023-2028

This agreement is entered into between the following school districts as a joint exercise of their powers pursuant to A.R.S. 11-951 et seq.:

The school districts listed in "Exhibit A" are authorized to carry on all activities included in this agreement pursuant to A.R.S. §15-341 and A.R.S. §15-342.

This agreement shall remain in effect from July 1, 2023, through June 30, 2028. A school district may be added at any time with approval of the Council or its Executive Director.

The purpose of this agreement is to provide educational management services, programs and activities to the participants in this agreement in a cost-effective and educationally sound manner.

The Greater Phoenix Educational Management Council/AZ Educational Management Council will be governed by the Superintendents of the participating school districts. Each participating district shall be entitled to one vote, which vote may be cast by the Superintendent or designee. Other educational and government agencies may be represented at the meetings but will not have voting rights.

The parties hereby agree to the following:

1. The Organization created by this agreement shall be known as the Greater Phoenix Educational Management Council/AZ Educational Management Council (hereinafter referred to as the Council) and will be composed of the parties to this agreement as well as other school districts who may be added to this agreement with approval of the Council or its Executive Director.
2. Said Council will be responsible for the implementation of all authorized programs and activities in a manner consistent with this agreement.
3. The Council will plan and carry out the following kinds of activities in furtherance of its goal of improving educational programs offered by the participating school districts:
 - a. Articulating and improving those educational programs that have continuity from elementary through high school.
 - b. Working cooperatively with other educational and governmental organizations, associations and agencies on plans and developments that require participation of schools.

GPEMC INTERGOVERNMENTAL AGREEMENT 2023-2028

- c. Undertaking cooperative programs in the area of local and non-local funded programs (federal, state, private) that can benefit the member districts.
 - d. Combining the expertise and efforts in all the districts to consider state and federal legislation of interest and concern to the school systems and plan cooperatively to meet the laws, rules and mandates resulting from this legislation.
 - e. Upgrading the level of attainment of all students in all educational areas where commonality exists.
 - f. Undertaking cooperative programs for the purpose of providing cost- effectiveness in joint programs for the member districts, in such areas as staff development, computer services, etc.
4. The Council will meet on a regular basis in accordance with a schedule to be determined by the Executive Director in coordination with the Chair/Co-Chair of each Division. Written notice of all meetings will be sent to each district's representative at least one day in advance of the meeting. In case there is a need to change the time, date or place of the meeting, Members will be notified. Special meetings may be called by the Chair of the Council.
5. The Council will elect a Chair and Vice-Chair at its May meeting to assume their duties on July 1. The Chair will be responsible for coordinating with the Executive Director meeting agendas, presiding at the council meetings, and establishing those committees that are needed to carry out the activities of the Council. The Vice-Chair will assume said duties in the absence of the Chair.
6. The Chair will be the presiding officer of the Council's Executive Committee whose membership will be elected by the Council when necessary.
7. A participating district may terminate membership in the Council by submitting a written notice to the Council **at least ninety (90) days prior to the end of each Fiscal Year.**
8. Property acquired solely for the purposes of this agreement shall be disposed of upon termination of the agreement as follows: any usable property remaining at the termination of this agreement that was acquired by the use of funds derived through this agreement and which was not otherwise assigned at the time of purchase by the Council will become the property of the participating districts and will be divided equitably by these districts at the direction of the Council, in accordance with any applicable federal or state laws or regulations. Any cash balances will be proportionately distributed among the current membership.
9. The Agua Fria Union High School District #216 (hereinafter called Fiscal Agent) agrees to be responsible for all accounting and audit functions required by this agreement, including the following duties and responsibilities:
 - a. Establishing the appropriate fund (IGA) with the county treasurer;
 - b. Preparation and distribution of normal customary monthly financial reports to the Executive Director of the Council;
 - c. All payroll functions and activities, including maintenance of records of sick leave, vacation, and other fringe benefit entitlements and reimbursement of approved travel expenses;
 - d. The Fiscal Agent shall administer all bidding and purchasing of supplies and equipment for the Council in conformity with all applicable statutes and regulations governing such activities.

GPEMC INTERGOVERNMENTAL AGREEMENT 2023-2028

- e. The Fiscal Agent's Governing Board shall approve the employment of all personnel needed to provide the services and activities of the Council. A negotiated salary and benefits package will be approved by the Superintendents and submitted to the Fiscal Agent for convenience only. Council personnel shall not be considered employees of the Fiscal Agent for purposes of Reduction in Force or mandatory employment of the Fiscal Agent.
 - f. The Fiscal Agent will make all of its normal and customary services available to the Council, including but not limited to: printing, duplicating, technology services and warehouse purchasing.
 - g. The Fiscal Agent will make available office space for the Executive Director and support help as approved by the Council. The Fiscal Agent will provide postage and receive reimbursement from the Council for the costs of such usage.
10. The Fiscal Agent continues for the duration of the Agreement unless a change is made by the Council or Fiscal Agent by giving written notice.
 11. In exchange for the provision of services described in paragraph 9.a through 9.g, the Council will pay the Fiscal Agent an annual percentage of 4% of the total expenditures of the budget, for each Fiscal Year less capital outlay as agreed to by the Council and Fiscal Agent.
 12. The Council or its Executive Director will notify the Fiscal Agent of matters relating to budget and personnel approved by the Council.
 13. It is understood by all parties to this agreement that decision-making authority with respect to the programs and activities of the Council is shared equally by all school districts that participate in this intergovernmental agreement and rests with the Council, subject to the duties and responsibilities of the Fiscal Agent as stated above.
 14. The Council shall be responsible for approving, implementing, and evaluating all programs and activities undertaken by the Council; and for the hiring and termination of all employees required to carry out said programs and activities.
 15. The Council shall approve a revenue and fee schedule for each Fiscal Year, which includes:
 - a. A membership fee for each party to this agreement.
 - b. A budget for each program based upon projected funding sources.
 16. All membership fees are to be paid by each district on July 1 of each Fiscal Year.
 17. This agreement will be authorized by resolution of the governing boards of each participating school district or their duly authorized agent.
 18. The parties to this agreement acknowledge that they are aware that the Civil Division of the Maricopa County Attorney's Office (Civil Division) and/or private counsel for the district may be chosen as the attorney for other parties to this agreement, and the signing party acknowledges that it is aware of potential conflict of interest and it waives any claim on conflict of interest, which may arise by virtue of the Civil Division or private attorney's representation of other parties to this agreement.

GPEMC INTERGOVERNMENTAL AGREEMENT 2023-2028

19. This agreement may be cancelled for conflict of interest pursuant to A.R.S. § 38-511.
20. The parties agree to comply with all provisions of applicable federal, state, and local laws, ordinances, and regulations relating to non-discrimination, equal employment opportunity, and the Americans with Disabilities Act. The parties further agree to comply with Arizona Governor's Executive Order 2009-09 dated October 20, 2009 to the extent applicable, if any, to this Agreement.
21. The parties warrant their compliance with all federal and state immigration laws (A.R.S. §41- 4401 and 23-214) and regulations related to their employees and warrant verification of employment eligibility through E-Verify and that a breach of this warranty shall be deemed a material breach of this Agreement subjecting this agreement to termination.
22. All Parties acknowledge that the participating school districts are government entities, and the contract validity is based upon the availability of public funding under its authority. In the event that the public funds are unavailable and not appropriate for the performance of either Party's obligations under this agreement, then this agreement shall automatically expire without penalty to either Party after written notice of the unavailability and non-appropriations of public funds. It is expressly agreed that neither Party shall activate this non-appropriation provision for its convenience or to circumvent the requirements of the contract, but only as an emergency fiscal measure.
23. This agreement shall be governed and construed in accordance with the laws of the State of Arizona.

See Exhibit "A" for the List of Districts

Exhibit "A"

Greater Phoenix Educational Management Council/AZ Educational Management Council Participating Districts

60 Districts

Agua Fria Union High School District	Alhambra Elementary School District
Arlington Elementary School District	Avondale Elementary School District
Balsz Elementary School District	Buckeye Elementary School District
Buckeye Union High School District	Cartwright Elementary School District
Casa Grande Elementary School District	Casa Grande Union School District
Cave Creek Unified School District	Coolidge Unified School District
Cottonwood-Oak Creek Unified School District	Creighton Elementary School District
Dysart Unified School District	Florence Unified School District
Fountain Hills Unified School District	Fowler Elementary School District
Glendale Elementary School District	Glendale Union High School District
Holbrook Unified School District	Humboldt Unified School District
Isaac Elementary School District	J.O. Combs Unified School District
Laveen Elementary School District	Liberty Elementary School District
Litchfield Elementary School District	Littleton Elementary School District
Madison Elementary School District	Marana Unified School District
Maricopa Unified School District	Mohave Valley Elementary School District
Murphy Elementary School District	Nadaburg Elementary School District
Osborn Elementary School District	Palo Verde Elementary School District
Pendergast Elementary School District	Phoenix Elementary School District
Phoenix Union High School District	Pima Unified School District
Riverside Elementary School District	Roosevelt Elementary School District
Saddle Mountain Unified School District	Scottsdale Unified School District
Stanfield Elementary School District	Tempe Union High School District
Tolleson Elementary School District	Tolleson Union High School District
Toltec Elementary School District	Union Elementary School District
Wickenburg Unified School District	Wilson Elementary School District
Window Rock Unified School District	Yuma Union High School District
Blue Ridge Unified School District	Morristown Elementary School District
Higley Unified School District	Peach Springs Unified School District
Chandler Unified School District	Western Maricopa Education Center

March 30, 2023

**GREATER PHOENIX EDUCATIONAL MANAGEMENT COUNCIL/
AZ EDUCATIONAL MANAGEMENT COUNCIL**

Dr. Howard Carlson, Executive Director
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hcarlson@aguafria.org

**INTERGOVERNMENTAL AGREEMENT RESOLUTION
2023-2028**

The Governing Board of the **OSBORN ELEMENTARY SCHOOL DISTRICT #8** hereby authorizes an Intergovernmental Agreement entitled THE GREATER PHOENIX EDUCATIONAL MANAGEMENT COUNCIL/ARIZONA EDUCATIONAL MANAGEMENT COUNCIL for the purpose of providing educational management services, programs and activities to the participants in this agreement in a cost-effective and educationally sound manner as outlined in the agreement document.

This resolution was adopted by the Governing Board of

OSBORN ELEMENTARY SCHOOL DISTRICT #8

on _____ 2023.

Member of Governing Board

Member of Governing Board

Member of Governing Board

Member of Governing Board

Member of Governing Board

Dr. Michael Robert, Superintendent

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – V

Agenda Item

Call to the Public

For Board: Action Discussion Information

Background –

We welcome citizen input; however, items brought to the Board’s attention cannot be discussed unless they are listed as an agenda item. Issues will be referred to the superintendent or appropriate administrator for follow through.

The public will be able to listen to the meeting live through livestream. An Osborn employee will read the Call to the Public comments received via email. Any communication received in Spanish, will be translated and read to the members of the Governing Board in English. The comments in their entirety will be presented to the Governing Board in writing. You may also present a live Call to the Public if you are attending in person or on the YouTube Livestream. An individual wishing to address the Governing Board using technological access must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on Tuesday, March 21, 2023.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

For Information Only

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number –VI

Agenda Item

Board Presentation- Bonding Capacity and Tax Rate Projections

For Board: Action Discussion Information

Background –

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Presentation

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

The Osborn Community advances the full potential of every child by developing emotional intelligence and academic excellence.

Agenda Item Number –VII-A

Agenda Item

Administrative Reports

For Board: Action Discussion Information

Background –

Included are administrative reports summarizing past and upcoming events for schools and departments. As determined previously, principals are using their reports for the dual purpose of informing board members and also sending these newsletters home to parents.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

For update and information only

Moved _____ Seconded _____ P/F

Clarendon Board Report

To: Osborn School District Governing Board

Date: 4/5/2023

Re: March 2023 Events



Staff Highlights

IGP Reflection

- Teachers continue to work on and reflect on their IGP (Individual Growth Plans) in March by review student data, celebrating successes, and identifying next steps.
- Teachers develops and works on their Individual Growth Plan (IGP), which includes new learning based on school goals, self-assessment, and feedback from observations.

Student Highlights

Future Cougar Day

- On March 28, we had our Future Cougar Day at Clarendon, where current 3rd graders came over to visit with their families.
- Families were able to meet 4th grade teachers and other staff and participate in a scavenger hunt to explore Cougar Country. They were rewarded with a sweet treat to celebrate their initiation into the Cougar Crew!

Quarterly Grade-level Assemblies

- In March, we held our Quarterly Grade-level Assemblies, where we were able to recognize students for their academic excellence, including the following awards:
 - Principal's List
 - Honor Roll
 - Gold Star Award
 - Student of the Month
- We concluded our assembly with a homeroom intramural game, where student cheered on their classmates in an intense obstacle course.



Partnership Highlight

Family-Teacher Conferences

- Prior to spring break, teachers met with students and families to share updates on their academic progress.
- Many teachers facilitated student-led conferences, which engage students in the process. These conferences can provide powerful opportunities for students to advocate for their own learning.
- Student-led conferences present opportunities for students to prepare, reflect on, and discuss evidence of their learning and growth by way of student portfolios.

Encanto Board Report

To: Osborn School District Governing Board

Date: 4/4/23

Re: March and April 2023 School Events



Staff Highlights

Amy McGovern - Amy is our amazing school psychologist and is retiring this year. Her efficacious nature and ability to build relationships with all stakeholders in our community are unparalleled. She is the gatekeeper for students entering our special education program. She takes this job very seriously as she understands the impact that a special education label will have on students' future school experience, such as high school graduation. Amy currently is the lead psychologist at Osborn and her retirement will be bittersweet as we want to thank her for years of service to our school community while acknowledging that it will be difficult to replace her.

Student Highlights

March Reading Picnic - Students will participate in our annual Reading Picnic. Nutrition Services provides sack lunches that students can enjoy outside while reading a book. Parents and family members are encouraged to come and have a picnic with their children while enjoying a book outside. Our courtyard is filled with families and students reading throughout student's lunches. Additionally, there is a book table where students can choose a favorite book to take home.

March Awards Assembly - Core Value: Relationships

April Awards Assembly - Core Value: Growth

Weekend Food Bags - Every weekend Cristina Dlegando, our school social worker, creates weekend food bags for our families. Families sign up via Class Dojo or call the front office. Cristina is ensuring that our students are provided with food while providing parents resources as the majority of adults that reach out to her are facing food insecurity for their children due to financial hardship.

AASA Testing - April 6 through April 20, 2023. Our third grade team under Maria Garcia's leadership has been working diligently to prepare our students for AASA. The conversation about this state assessment started in August during team planning in an effort to provide students with the best opportunity to excel in this test.

Partnership Highlights

Phoenix College - Education Rising - Ed Rising at PC provides support activities for future elementary and secondary educators through service learning projects with local schools, informational meetings with university advisors, mentoring relationships with Phoenix College faculty, and contact with dynamic educational leaders in our community. They were recently on our campus to assist in celebrating Read Across America. Hands-on activities were organized and facilitated for all students on campus during their recess periods.

Read Across America Community Readers - Ashley Goetter, reached out to our Encanto community to create opportunities for parents, family members, district staff and community members to read to our students. Individuals signed up to read to classrooms. Some selected their own books and books were also provided. Our Read Across America readers read their favorite children's book and discussed why they selected the book while sharing their love of reading. We had 81 community members sign up and become community readers.

Partnering with Parents - Our third grade students take the AASA. We reached out to our third grade parents in late March to provide them information about this state assessment. We had 38 parents in attendance. Two of our master teachers, our MTSS coordinator and third grade team lead presented on what parents should expect on testing week. Furthermore, they highlighted what the school is doing to prepare students for this high stake test and what families could do at home. Parents had the opportunity to check out a chromebook for additional student online resources.

Longview Board Report

To: Osborn School District Governing Board
Date: 4.1.2023
Re: 2023 Board Report



Staff Highlights

- AZSCI Testing Completed 100% tested
- AASA Mimic Test Practice Grades 3-6
- AASA Prep Grades 3-6
- Individual Teacher Data Meetings/ Curriculum Check-ins
- IGP Teacher Reflections Mid Year
- Talent Identification Program Night 2



Student Highlights

- Student of the Month Celebration
- Fishing Derby 4.22 Lake Pleasant End of Season Celebration
- StuCo Pie In the Face Fundraiser
- SuperHero Fun Run
- Peter Piper Fundraiser
- Library Weekly -Can you guess contest
- Stu Co Principal for a Day Winner will shadow Dr. G in April



Partnership Highlights

- OSDEF Kids Read
- Gabriel's Angels Visits
- VDS Parentship



Solano School Board Report

To: Osborn School District Governing Board
Date: 4/5//23
Re: March 2023 Events



Staff Highlights

- Site Based Leadership Team Planning Day 3/25
- PBIS ADE Site Evaluation 3/6
- Conscious Discipline Training session 8 – 3/29

Student Highlights

- Kids Read – 3/22
- 2nd/3rd grade field trip to Pioneer Living History Museum 3/30
- Tiger Paws Sight Word Challenge
 - Students were challenged to meet their grade level goal by Spring Break
 - Kindergarten-Book 1
 - 1st Grade-Books 1-2
 - 2nd Grade-Books 1-3
 - Third Grade-Books 1-4
 - Fourth Grade-Books 1-5
 - Fifth Grade-Books 1-6
 - Sixth Grade-Books 1-7
 - (14) 3rd graders met their goal
 - (6) 4th graders met their goal



2023 Earn Your Stripes
The Tiger Challenge

How?

WHAT?

Meet Your Grade Level Goals

Kindergarten-Book 1
 1st Grade-Books 1-2
 2nd Grade-Books 1-3
 Third Grade-Books 1-4
 Fourth Grade-Books 1-5
 Fifth Grade-Books 1-6
 Sixth Grade-Books 1-7

How many stripes will you get?
 Take the Tiger Challenge!

PIC-COLLAGES

Family Highlights

- Parent/Teacher Conferences 3/8-3/10



Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

Focus of Update: Family and Community Connection	
Strategic Plan Connection:	Parent & Community Partnership
Update:	<p>Monica Artea shared the SPRING 2023 Multilingual Newsletter for families of English learners (ELs) and multilingual learners with all Osborn staff. Site leadership teams and teachers are highly encouraged to share this newsletter with families via ClassDojo or their preferred communication methods. Additionally, EL Paraprofessionals provide a copy of the newsletter to each EL student.</p> <p>This quarterly newsletter included the following topics:</p> <ul style="list-style-type: none"> -SPARK Summer Program -AAPPL Spanish Test -AZELLA Testing -At-Home Resources
Impact on Academic Excellence and/or Social-Emotional Learning	The aim of the Multilingual Newsletter is to engage and communicate with our families of ELs and multilingual learners, as well as provide educators with additional resources/materials to support students and families.

Focus of Update: Professional Development	
Strategic Plan Connection:	Leadership
Update:	<p>This summer, PreK-8 leaders (Principal, MSTs, MTSS Coordinators, Mentors, DLI Teachers) who would like to learn about the pillars for successful Dual Language Immersion Programs in Arizona will have the opportunity to participate in a professional learning opportunity with Maria-Christina Lada. Maria-Cristina currently provides professional learning opportunities to local and state agencies with dual language immersion programs – for teachers, administrators and parents. Participants will develop a deeper understanding of the AZ Fidelity Assurances for successful programs, gain knowledge of proficiency targets set for each grade level, and begin working on a DLI Action Plan for their school.</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

Impact on Academic Excellence and/or Social-Emotional Learning	<p>Our goal with this professional learning opportunity is to strengthen Osborn's DLI programs so that our students are better equipped in our global economy to use their skills to promote a more inclusive and equitable society.</p>
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Focus of Update: Leadership	
Strategic Plan Connection:	Professional Development
Update:	<p>On April 25-26 and May 2, two participants per site will attend the Thinking Maps: Path to Proficiency training. This training is designed for educators who have been trained in Thinking Maps and are committed to lead their schools and learning communities in using Thinking Maps to target language and content with our English language of all proficiency levels.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	<p>The goal of this learning opportunity is to continue supporting the district's Thinking Maps initiative and obtain additional information on how the maps can be extended and adapted to meet the needs of our EL students. Ultimately our goal is to increase the rate of reclassification district-wide of our EL students.</p>

Focus of Update: Data & Assessment	
Strategic Plan Connection:	Child & Student Success
Update:	<p>Students in dual language grades 6-8 are scheduled to take the AAPPL Spanish Competency Test on Tuesday, April 25. We will have a total of 110 students taking the test to measure their proficiency in Listening, Speaking, Reading and Writing. Results will be available mid-May and certificates will be issued to all students that earned credits.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	<p>Students who demonstrate "Competency" AND attend a PUHSD High School, will be awarded credit per the PUHSD Marks and Grading Manual. Such Credit is issued as "Proficient" on a student's transcript and does not affect a</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

	<p>student’s GPA. This credit counts toward PUHSD Graduation Requirements as an elective credit, as well as counting towards in-state University Entrance Requirements for Foreign Language. Furthermore, the results will provide information regarding the impact of our program and how to continue growing/improving the dual program.</p>
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Focus of Update: 21st Century Community Learning Centers	
Strategic Plan Connection:	Child & Student Success
Update:	<p>The 21st Century Afterschool Programs will come to a close for the academic year on April 28th. 21st Century programs will pick up once again in summer on June 5th. In our SPARK summer programs and, thanks to 21st Century funds, students will have the opportunity to dance baile folklorico, explore the arts, join the circus, participate in fun physical education, practice culinary skills, learn to build, just to name a few activities happening during the summer.</p> <p>Also, district wide we have 465 students who have met their 30 day or more attendance goals! Students will have the opportunity to showcase their work at an End of Year Culminating Showcase.</p> <p>In addition, our final sports tournament will take place on April 15th where students will have the opportunity to show off the volleyball skills they have been perfecting over the past 7 weeks.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	<p>These past few months of afterschool programs have allowed students to learn, grow, and be challenged in a safe space. We are excited to be able to provide enrichment opportunities during our SPARK summer program and help keep students engaged in learning over summer.</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

Focus of Update: Teaching & Learning	
Strategic Plan Connection:	Child & Student Success
Update:	<p>Osborn School District and the Arizona State University partner as educators seek creative ways to meet the teacher shortage. Cathy Gentry, from the Teaching and Learning Team presented information to Osborn staff about the ASU Teaching Fellows program which supports instructional aides and paraprofessionals who have successfully completed @60 credit hours of college credits. The Fellows program is a tuition free program that allows participants to work toward a Bachelor's degree in Education. It offers the opportunity to complete 18 months of coursework while maintaining employment in the instructional aide/paraprofessional position within Osborn. The requirements include:</p> <ul style="list-style-type: none"> ● Associates Degree or 60 credit hours ● Minimum GPA of 2.25 ● Enrolling in 16-18 credit hours per semester ● Summer courses ● Attending a Zoom class one evening per week ● Attending a full-day community meeting in-person, once a month ● Commitment to teach in Osborn for two years following completion of the program <p>Since announcing the Fellows program, one instructional aide/paraprofessional has taken the initial steps to qualify for the program.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	<p>This partnership seeks to ensure an outstanding education for students who are taught by well-prepared teachers. In addition to feedback and coaching from a qualified supervising mentor teacher, there will be a job-embedded approach to learning instructional best practices. Osborn School District will benefit from the excellent training preparation of teaching fellows, their mentors, and from the years of service in the district following the program.</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

Focus of Update: Teaching & Learning	
Strategic Plan Connection:	Child & Student Success
Update:	<p>The Arizona Teacher Residency Program continues its partnership between Northern Arizona University (NAU) and the Osborn School District. Osborn was granted \$75,000 toward salary and benefits for a program support position. This position is intended to continue the guidance and instructional support the 8 resident teachers experienced throughout their yearlong residency under the leadership of Kelly Walker, residency coordinator.</p> <p>In their first year of teaching, residents are poised to receive coaching feedback, strategies, and support while meeting the many demands of being a new teacher. First year residents will be supported in the onboarding to Osborn processes and fulfilling the requirements of the Arizona Residency Program.</p> <p>Additionally, this position will be instrumental in working with the Teaching and Learning Team to develop guidelines for onboarding new teachers across the district using resources such as the Arizona Professional Teaching Standards, the Arizona Beginning Teacher Induction Program Standards, professional learning standards, English language proficiency standards, and best practices and regulations governing work with students from special populations.</p> <p>Grant writers on this project included Abby Potter-Davis, Cathy Gentry, Kelly Walker, and Stefaney Sotomayor.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	<p>Osborn seeks to strengthen the existing teacher induction efforts in a purposeful, highly-structured way. The goal of this program is to formalize a districtwide induction program and retain the teachers we hire by providing the necessary support that ensures new teachers are fully equipped for classroom instruction. Every student in Osborn deserves a teacher who is committed to professional excellence through the core values - Integrity, Relationships, Joy, Equity, and Growth.</p> <p>The additional emphasis and targeted support Osborn will</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

	place on coaching and developing first year teachers advances instructional practices that will also positively impact student outcomes
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Focus of Update: Teaching & Learning	
Strategic Plan Connection:	Child & Student Success
Update:	<p>Planning for our Summer SPARK Program (Summer Program Accelerating Results for Kids) is in full swing. We will offer classes at every site with the exception of Montecito, whose students will attend Longview. We are also holding a special program for our Native American students which will be run by Amber Stevens, Native American Specialist. The SPARK program will run from June 5-29 for 5 hours a day.</p> <p>Coordinators have been hired for each site, and they are as follows:</p> <ul style="list-style-type: none"> • Joan Bucklew (Solano Master Teacher) at Solano • Desiree Barnett (Encanto Kindergarten) at Encanto • Liza Heath (OMS MTSS Specialist) at OMS • Araceli Cecena (Longview MTSS Specialist) at Longview • Anna Feria (Clarendon Art & 21st Century Coordinator) at Clarendon <p>In addition, all teaching and support staff have been hired, with approximately 5-6 teachers at each site. The first round of student invitations was sent out at the end of March, with a second round sent out in early April. We will target students who are in need of additional reading and math support. Our goal is to invite between 100-150 students at each site. We are also working closely with our 21st Century Coordinators to secure vendors and programming to enrich and engage students throughout their summer program.</p>
Impact on Academic Excellence and/or Social-Emotional Learning	We are excited to offer engaging and robust summer learning opportunities for our students. We will use spring academic data to target key reading and math learning growth areas, and will also incorporate significant writing and science learning opportunities. In addition, we will

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: April 18, 2023

	continue to weave in elements of Conscious Discipline so that we can support students' social emotional growth.
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Department Focus: Professional Development	
Focus of Update:	Leadership
Update:	<p>Our principals returned from the NIET Conference in Dallas-entitled <i>Elevating Educators</i>- inspired with new learning and plenty of action steps to incorporate into their planning for summer and next year. Please find below a variety of reflections and ideas from our leaders:</p> <ul style="list-style-type: none"> ● <i>Finetune our systems for learning walks and how that data can inform our Leadership Team.</i> ● <i>Begin "side by side" meeting with master teachers. This might look like co-observing in a classroom and debriefing how they'll approach their coaching cycle. This was a simple suggestion made but we don't take the time to do this and it could help increase the capacity of our master teachers AND increase our understanding of student and instructional needs.</i> ● <i>Explore and/or Identify concrete leader actions(evidence) and how these actions directly impact student outcomes</i> ● <i>What are some current practices and next steps that can be identified to maximize impact on students?</i> ● <i>When in classroom visits look through a lens of student actions vs teacher actions.</i> ● <i>Important reflection questions for teachers:</i> <ul style="list-style-type: none"> ○ <i>What student-centered goal would we like to focus on during this mini cycle?</i> ○ <i>What data do we have that will inform us of where our students are?</i> ○ <i>Based on our data, what did we learn?</i> ○ <i>How will we co-teach (there are several coaching moves we can use here)?</i>
Impact on Quality of Instruction or Student Achievement:	It is so important for our school leaders to engage in continuous learning , especially in the area of instructional leadership, so that we can continue to implement best practices and strategies to improve student outcomes.

Clarendon School

4th - 6th Grade
1225 W. Clarendon
Phoenix, AZ 85013
(602) 707-2200

Date: 4/18/23

To: Board President, Members of the Board, Superintendent Dr. Robert

The Osborn Human Resources Department is excited to share our March updates.

Encanto School

Preschool - 3rd Grade
1420 W. Osborn
Phoenix, AZ 85013
(602) 707-2300

Benefits Open Enrollment

Our benefits enrollment season is here! Our three-week timeframe for open enrollment is slated for April 17th through May 5th, 2023. We are hosting a virtual webinar in collaboration with Kairos on April 26th at 4pm to provide information on the new and existing health offerings. We are also hosting an in-person open enrollment meeting at the District Office on April 19th at 4pm. Similar to years past, enrollment will be passive, so employees will be able to keep their coverage the same if they are already completely satisfied.

Longview School

Preschool - 6th Grade
1209 E. Indian School
Phoenix, AZ 85014
(602) 707-2700

Teacher Vacancies

We have the following teacher vacancies per site as of 4/5/23:

<u>School Site</u>	<u>Openings</u>
Clarendon	<ol style="list-style-type: none"> 4th Grade Dual Spanish Teacher 5th Grade Dual Spanish Teacher Self Contained Special Education Teacher
Encanto	<ol style="list-style-type: none"> 2nd Grade Dual Spanish Teacher Resource Teacher
Longview	<ol style="list-style-type: none"> Resource Teacher
Osborn Middle School	<ol style="list-style-type: none"> Self Contained Special Education Teacher Girls PE Teacher
Solano	<ol style="list-style-type: none"> Self Contained Special Education Teacher Self Contained Special Education Teacher Music/Band Teacher 4th Grade Dual Language Teacher

Montecito

Community School
Preschool-8th Grade
715 E Montecito
Phoenix, AZ 85014
(602) 707-2500

Osborn

Community iSchool
Kindergarten-8th Grade
715 E. Montecito
Phoenix, AZ 85014
(602) 707-2047

Osborn Middle School

7th - 8th Grade
1102 W. Highland
Phoenix, AZ 85013
(602) 707-2400

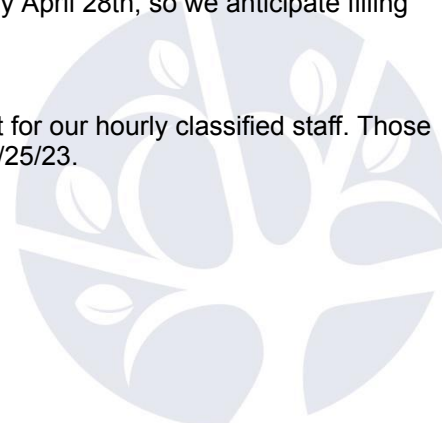
We are looking forward to hosting our Teacher Hiring events on Friday April 28th, so we anticipate filling these positions soon.

Notices of Appointment

We are gearing up for the issuance of notices of appointment for our hourly classified staff. Those are being prepared for issuance on 5/5/23 with a return deadline of 5/25/23.

Solano School

Preschool - 6th Grade
1526 W. Missouri
Phoenix, AZ 85015
(602) 707-2600



Clarendon School

4th - 6th Grade
1225 W. Clarendon
Phoenix, AZ 85013
(602) 707-2200

Encanto School

Preschool - 3rd Grade
1420 W. Osborn
Phoenix, AZ 85013
(602) 707-2300

Longview School

Preschool - 6th Grade
1209 E. Indian School
Phoenix, AZ 85014
(602) 707-2700

Montecito

Community School

Preschool-8th Grade
715 E Montecito
Phoenix, AZ 85014
(602) 707-2500

Osborn

Community iSchool

Kindergarten-8th Grade
715 E. Montecito
Phoenix, AZ 85014
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Osborn Middle School

7th - 8th Grade
1102 W. Highland
Phoenix, AZ 85013
(602) 707-2400

Solano School

Preschool - 6th Grade
1526 W. Missouri
Phoenix, AZ 85015
(602) 707-2600

Outreach and Marketing

Ahead of the Osborn Hiring events, the Human Resources Department staff will be engaging in social media campaigns to promote our openings. This includes posting to the Osborn Facebook, Instagram and Linked In pages. Feel free to repost and share with your networks.

Thank you for your time and attention to this report as well as the opportunity to serve. Feel free to reach out with any questions.

In Service,

Emerald Woodland

Director, Human Resources



TO: Governing Board
FROM: John Bachler
DATE: April 11, 2023
RE: MAINTENANCE / TRANSPORTATION UPDATE

Listed below are items that have been attended to during the past month.

All sites:

- District office has five open work orders and 110 completed for the 22/23 school year.
- We continue to walk all rooms monthly to make sure we have PPE district wide.
- We received the approval for the work with Don Brubaker to get the infrastructure ready for the electric buses.
- We are working with the City of Phoenix to correct the backflow issues at several sites for the domestic water.
- The installation for the upgraded Security cameras are almost completed.
- We found nine meters District wide that do not have proper backflow requirements. We are proceeding on correcting the issue.

Solano

- Solano has four open work orders and 167 completed for the 22/23 school year.
- We have been short staffed with custodians and we have transportation staff helping in the morning and afternoons.
- All wood fiber has been installed.
- We have completed our work for the Solano garden grant.
- Dave Bang are installing the slide on the south playground this week.

OMS

- Maintenance Department has three open work orders and 88 completed for the 22/23 school year.
- Maintenance has been working on the old wood shop area to clear it out and organize the storage areas.
- We worked with the police department to pull video of the person who entered the campus last week.

Clarendon

- Maintenance Department has one open work orders and 56 completed for the 22/23 school year.
- Maintenance continues to remove dirt and mud from the closed loop.
- We have been short staffed with custodians and we have transportation staff helping in the morning and afternoons.
- Veregy has cleared the sewer line issue for Building K however we will need to remove two trees that have grown into the sewer line.
- I met Progressive roofing to install a shade over the north outdoor patio for the kiln.
- Progressive will also be repairing the damages to the overhang caused by a trailer from one of the events that struck the metal.

Encanto

- Maintenance Department has seven open work orders and 95 completed for the 22/23 school year.
- We have been short staffed with custodians and we have transportation staff helping in the morning and afternoons.
- We are working with Don Brubaker and Bryan Hamm from Core on the Preschool Art Room remodel. Don has received the city approval.

Longview

- Maintenance Department has two open work orders and 115 completed for the 22/23 school year.
- Phoenix fence will be installing the fencing for the new student services program that will be in the old PDS room by the auditorium.
- Maintenance cleared out the rooms that were identified for the new program.

Montecito

- Maintenance Department has three open work orders and 288 completed for the 22/23 school year.
- The yard crew is working with staff to improve the center courtyard.
- We traced down the electrical power issue for the down stairs hand dryers and now they are all working again.

Transportation:

We have installed the Armor Shield for our transportation vehicles as part of the grant we received. This allows us to see the buses live for location on a map and cameras as the buses are driving if needed.

The following Staff have not missed a day this school year: * **John Bachler, Debra Murillo.**

The drivers and attendants are all pitching in for the sites for extra help cleaning up with breakfast in the classrooms.

John Bachler
Director of Maintenance and Transportation

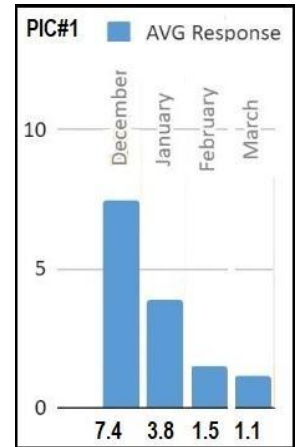


Technology Department Report

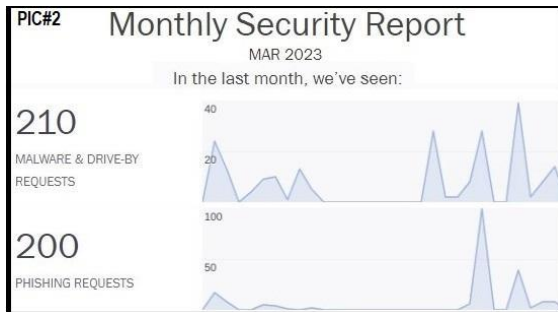
April 2023 - Jamal Dana



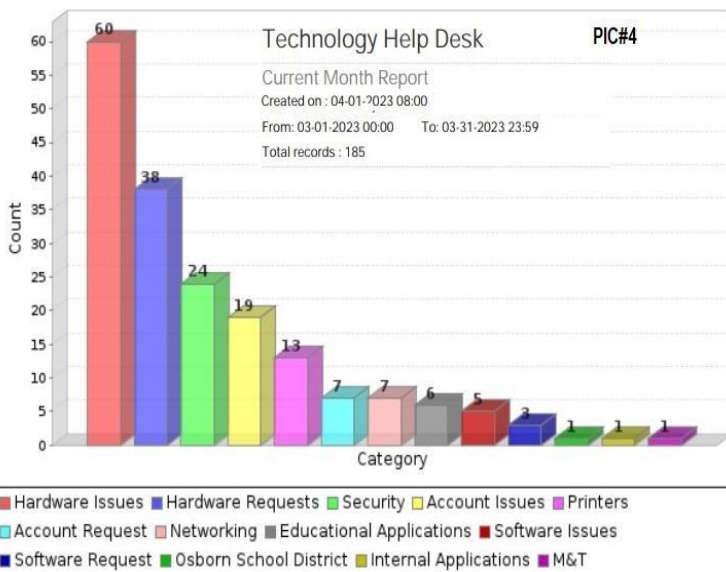
- **Helpdesk Services:** we had 185 service tickets in March. Our average response time to tickets met our department criteria that is to service a ticket in less than two hours. Our AVG response for March was 1.1 hour, February was 1.5 hour. Pic#1



Web protection info. Our district gets about 200 Malware and about 200 Phishing attack monthly that our system blocks. Pic#2



- **Email protection info.** Our email protection system, scanned about 245,000 emails and blocks about 70,000 bad emails a month. Pic#3



● Pic#4 shows the category of our services.

Other Items:

- Testing has been going smoothly since it started on February 6th. Our overall network and Wi-Fi/ bandwidth are performing properly.
- We migrated successfully our student information

system to ETC on March 13th.

- Gearing up to purchase extra DUO multi factor authentication licenses to cover all employees.
- Monitored all our automation & backups programs and made sure they are working properly
- Our 10 years' technology plan for Bond is validated/ ready to be submitted to the committee next meeting.
- Monitored daily our cyber-attacks to protect our network.
- Planning for summer projects starting this month.
- Plan to add a secondary firewall as a redundancy measure.
- **E-rate:** Awaiting funding approval for our infrastructure/ Telco for the year 2023-2024.

End of Report.

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – VII-B

Agenda Item

Suspension Report for month of March

For Board: Action Discussion Information

Background –

Following you will find the Suspension Report for March 2023.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Update and information only

Moved _____ Seconded _____ P/F

Suspensions: March 2023					
Date	School	Grade	Violation	Response	Reassigned Days
3/3/23	Osborn Middle School	7th	Alcohol/Tobacco/Other Drugs	Out-of-School Suspension	4
3/3/23	Osborn Middle School	7th	Sexual Offenses	Out-of-School Suspension	4
3/6/23	Longview Elementary	4th	Aggression: Fighting	In-school Suspension	1
3/7/23	Clarendon Elementary	5th	Aggression: Fighting	Out-of-School Suspension	1
3/7/23	Montecito Community	6th	Aggression: Fighting	Out-of-School Suspension	2
3/7/23	Montecito Community	7th	Aggression: Fighting	In-school Suspension	1
3/7/23	Osborn Middle School	7th	Alcohol/Tobacco/Other Drugs	Out-of-School Suspension	14
3/8/23	Osborn Middle School	8th	Alcohol/Tobacco/Other Drugs	Out-of-School Suspension	4
3/8/23	Osborn Middle School	8th	Other Violations of School Policies	Out-of-School Suspension	3
3/8/23	Osborn Middle School	7th	Sexual Offenses	Out-of-School Suspension	1
3/8/23	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	3
3/8/23	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	2
3/9/23	Osborn Middle School	8th	Other Violations of School Policies	Out-of-School Suspension	3
3/21/23	Clarendon Elementary	5th	Aggression: Fighting	In-school Suspension	1
3/21/23	Osborn Middle School	7th	Other Violations of School Policies	Out-of-School Suspension	1
3/21/23	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	4
3/22/23	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	3
3/22/2023	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	3
3/22/2023	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	3
3/22/23	Osborn Middle School	8th	Other Violations of School Policies	Out-of-School Suspension	2
3/27/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	10
3/27/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	10
3/28/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	4
3/28/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	4
3/29/2023	Clarendon Elementary	5th	Aggression: Fighting	In-school Suspension	1
3/29/2023	Clarendon Elementary	5th	Aggression: Fighting	In-school Suspension	1
3/29/2023	Osborn Middle School	7th	Aggression: Fighting	In-school Suspension	1
3/29/2023	Osborn Middle School	7th	Aggression: Fighting	Out-of-School Suspension	2

Suspensions: March 2023					
Date	School	Grade	Violation	Response	Reassigned Days
3/30/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	4
3/30/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	3
3/30/2023	Osborn Middle School	7th	Weapons and Dangerous Items	In-school Suspension	2
3/30/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	3
3/30/2023	Osborn Middle School	8th	Aggression: Fighting	Out-of-School Suspension	6
3/31/2023	Osborn Middle School	7th	Other Violations of School Policies	Out-of-School Suspension	2

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – VII-C

Agenda Item

Student Absence Report for month of March

For Board: Action Discussion Information

Background –

School	% Attendance Jan. 23	% Absence	% Attendance Feb. 23	% Absence	% Attendance Mar. 23	% Absence	% Attendance Apr. 23	% Absence	% Attendance May 23	% Absence
Clarendon	91.35%	8.65%	88.83%	11.17%	90.92%	9.08%				
Encanto	89.59%	10.41%	88.14%	11.86%	89.56%	10.44%				
Longview	89.15%	10.85%	88.88%	11.12%	89.91%	10.09%				
OMS	91.17%	8.83%	97.99%	2.01%	92.68%	7.32%				
Solano	88.69%	11.31%	88.97%	11.03%	89.66%	10.34%				
MCS	90.58%	9.42%	93.02%	6.98%	90.19%	9.81%				
iSchool	93.94%	6.06%	83.02%	16.92%	88.91%	11.63%				

School	% Attendance Aug. 22	% Absence	% Attendance Sept. 22	% Absence	% Attendance Oct. 22	% Absence	% Attendance Nov. 22	% Absence	% Attendance Dec. 22	% Absence
Clarendon	91.77%	8.23%	91.74%	8.26%	90.87%	9.13%	86.2%	13.8%	88.46%	11.54%
Encanto	90.97%	9.03%	90.36%	9.64%	89.27%	10.73%	84.66%	15.34%	86.05%	13.95%
Longview	91.32%	8.68%	83.52%	16.48%	80.11%	19.89%	85.57%	14.43%	78.53%	21.47%
OMS	92.34%	7.66%	92.58%	7.42%	89.91%	10.09%	96.38%	3.62%	90.32%	9.68%
Solano	90.89%	9.11%	89.35%	10.65%	88.54%	11.46%	80.5%	19.5%	86.2%	13.8%
MCS	94.48%	5.52%	93.93%	6.07%	93.65%	6.35%	91.35%	8.65%	92.01%	7.99%
iSchool	93.87%	6.13%	91.07%	8.93%	4.7%	95.3%	91.7%	8.3%	90.85%	9.15%

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Approval of the student absence report as presented.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

The Osborn Community advances the full potential of every child by developing emotional intelligence and academic excellence.

Agenda Item Number – VII-D

Agenda Item

Substitute Teacher Report for the month of March

For Board: Action Discussion Information

Background –

The attached reports reflect a breakdown of substitutes needed due to absences, the percentage of vacancies filled per day and the reasons for those absences.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

For information only.

Moved _____ Seconded _____ P/F

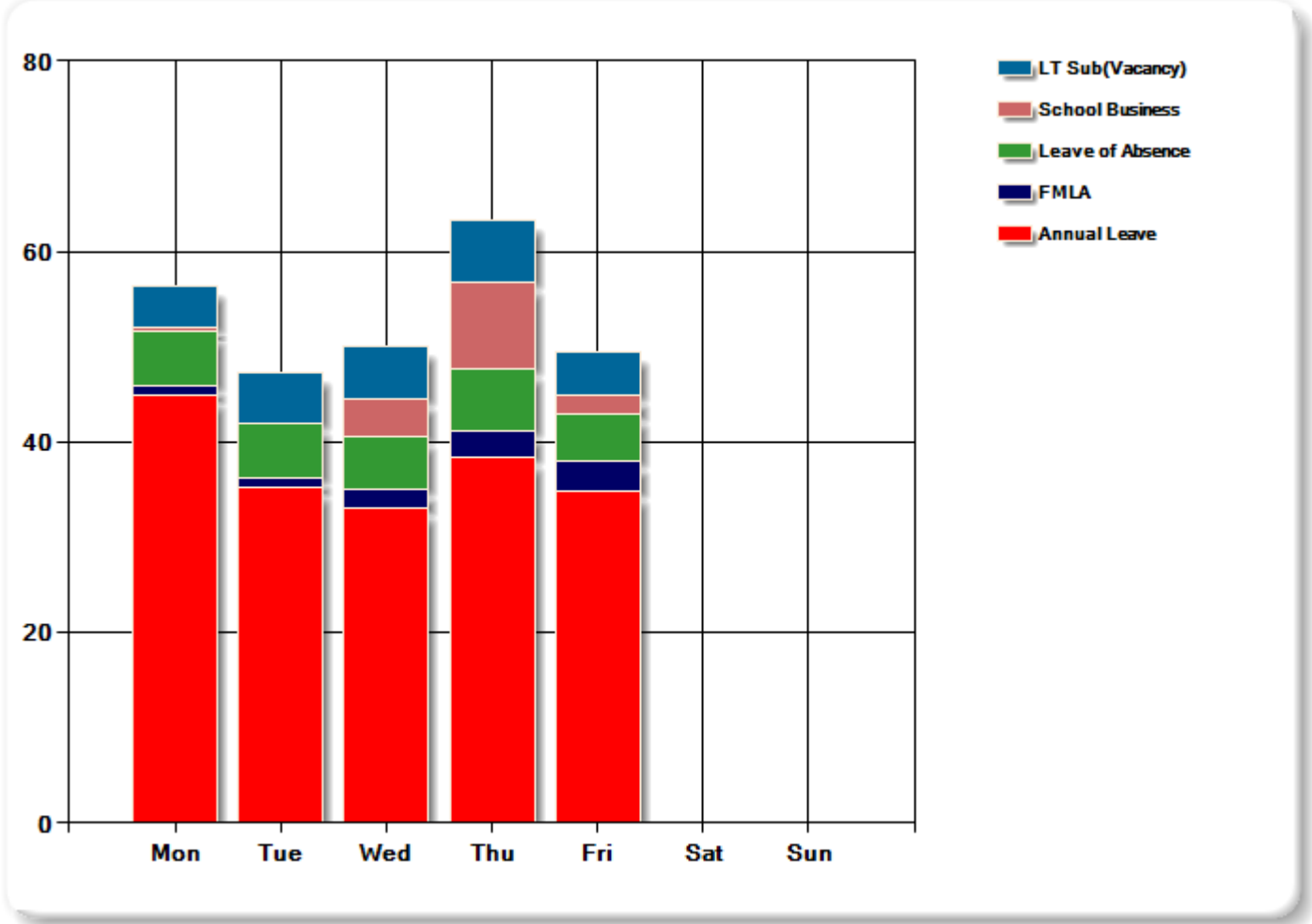
Day of Week Absence Analysis

[Return to Report Menu](#)

Start Date: 
End Date: 
Type:
Employee:

View All
Vacancy Profile:
School(s):

View All
Employee Types :



Absence Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Annual Leave	44.9	35.3	33.1	38.3	34.8	0	0	186.4
FMLA	1	1	2	2.9	3.2	0	0	10.1
Leave of Absence	5.7	5.7	5.5	6.5	4.9	0	0	28.3
School Business	0.5	0	4	9	2	0	0	15.5
Totals	52.1	42	44.6	56.7	44.9	0	0	240.3
Vacancy Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
LT Sub(Vacancy)	4.2	5.2	5.4	6.6	4.6	0	0	26
Totals	4.2	5.2	5.4	6.6	4.6	0	0	26

Absence Monthly Summary [Return to Report Menu](#)

School(s): View All ▼
Month: March ▼
Year: 2023 ▼
Employee

Types : View All ▼
Type: Absences/Vacancies ▼

March 2023										
Sun	Mon	Tue	Wed	Thu	Fri	Sat				
26	27	28	1	2	3	4				>
			Total Absences/Vacancies: 13	Total Absences/Vacancies: 21	Total Absences/Vacancies: 21					
			Fill NOT Needed: 0	Fill NOT Needed: 0	Fill NOT Needed: 0					
			Fill Needed: 13	Fill Needed: 21	Fill Needed: 21					
			Filled: 7	Filled: 8	Filled: 9					
			UnFilled: 6	UnFilled: 12	UnFilled: 9					
			Held: 0	Held: 1	Held: 3					
			Fill Rate: 53%	Fill Rate: 38%	Fill Rate: 42%					
5	6	7	8	9	10	11				
Total Absences/Vacancies: 25		Total Absences/Vacancies: 20	Total Absences/Vacancies: 14	Total Absences/Vacancies: 16	Total Absences/Vacancies: 17					
Fill NOT Needed: 0		Fill NOT Needed: 0	Fill NOT Needed: 0	Fill NOT Needed: 0	Fill NOT Needed: 0					
Fill Needed: 25		Fill Needed: 20	Fill Needed: 14	Fill Needed: 16	Fill Needed: 17					
Filled: 7		Filled: 5	Filled: 9	Filled: 7	Filled: 6					
UnFilled: 17		UnFilled: 15	UnFilled: 5	UnFilled: 9	UnFilled: 11					
Held: 1		Held: 0	Held: 0	Held: 0	Held: 0					
Fill Rate: 28%		Fill Rate: 25%	Fill Rate: 64%	Fill Rate: 43%	Fill Rate: 35%					
12	13	14	15	16	17	18				
19	20	21	22	23	24	25				
Total Absences/Vacancies: 15		Total Absences/Vacancies: 16	Total Absences/Vacancies: 12	Total Absences/Vacancies: 16	Total Absences/Vacancies: 15					
Fill NOT Needed: 0		Fill NOT Needed: 0	Fill NOT Needed: 0	Fill NOT Needed: 1	Fill NOT Needed: 0					
Fill Needed: 15		Fill Needed: 16	Fill Needed: 12	Fill Needed: 15	Fill Needed: 15					
Filled: 8		Filled: 6	Filled: 6	Filled: 7	Filled: 6					
UnFilled: 6		UnFilled: 10	UnFilled: 6	UnFilled: 8	UnFilled: 9					
Held: 1		Held: 0	Held: 0	Held: 0	Held: 0					
Fill Rate: 53%		Fill Rate: 37%	Fill Rate: 50%	Fill Rate: 46%	Fill Rate: 40%					
26	27	28	29	30	31	1				
Total Absences/Vacancies: 20		Total Absences/Vacancies: 14	Total Absences/Vacancies: 15	Total Absences/Vacancies: 14						
Fill NOT Needed: 1		Fill NOT Needed: 0	Fill NOT Needed: 1	Fill NOT Needed: 0						
Fill Needed: 19		Fill Needed: 14	Fill Needed: 14	Fill Needed: 14						
Filled: 7		Filled: 7	Filled: 9	Filled: 9						
UnFilled: 12		UnFilled: 7	UnFilled: 5	UnFilled: 5						
Held: 0		Held: 0	Held: 0	Held: 0						
Fill Rate: 36%		Fill Rate: 50%	Fill Rate: 64%	Fill Rate: 64%						

	Total Absences/Vacancies	Fill NOT Needed	Fill Needed	Filled	UnFilled	Held	Fill Rate
March 1-4	55	0	55	24	27	4	44%
March 5-11	92	0	92	34	57	1	37%
March 12-18	0	0	0	0	0	0	0%
March 19-25	74	1	73	33	39	1	45%
March 26-31	63	2	61	32	29	0	52%
Month	284	3	281	123	152	6	44%

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

The Osborn Community advances the full potential of every child by developing emotional intelligence and academic excellence.

Agenda Item Number – VII-E

Agenda Item

Enrollment Report

For Board: Action Discussion Information

Background –

Below is the Enrollment Report for March 2023 for schools and special education self-contained programs in comparison to 2022.

School	Enrollment March 8, 2022	Enrollment April 5, 2023	Difference
Clarendon	311	369	+58
Encanto	590	600	+10
Longview	401	416	+15
Montecito	20	29	+9
Osborn Middle	516	486	-30
Solano	428	385	-43
Special Ed.*	68	58	-10
Preschool	33	29	-4
iSchool	189	65	-124
Total	2556	2437	-119

*Includes students enrolled in the SOAAR Program at Montecito

Average Daily Membership

	2021-22 100 th day ADM	2022-23 100 th day ADM	Difference
Total	2,388.6716	2,262.2288	-126.4428

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

For Information

Moved _____ Seconded _____

P/F

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: April 5th, 2023**

ENCANTO		CLARENDON	
Kindergarten		Grade 4	
Barnett, Desiree	22	Aken, Ann D/L	29
Carranza, Maria	19	Butier, Lindsey	25
Chavez, Cristina D/L	24	Dodge, Jessica	27
Davey, Jenny	19	Marshall, Nolan	25
Kleinz, Kelly	21	Perez, Jose D/L	26
Lizarraga, Mackenzie D/L	24	Unassigned	1
Trujillo, Cristal D/L	18		
UNASSIGNED	1	TOTAL GRADE 4	133
TOTAL KINDERGARTEN	147	Grade 5	
Grade 1		Adams, Peyton	
Annibale, Brenna	19	Clark, Martha D/L	18
Bjorklund, Brianne D/L	26	Kahl, Kayce D/L	18
Goetter, Ashley	20	Meza, Jorge	27
Guillen, Adriana	24	Pizarro, Kelsey	24
Sanchez, Nayeli D/L	20	Unassigned	6
Sawyer, Brianna	23	TOTAL GRADE 5	109
Tsarsis, Cara	24		
UNASSIGNED			
TOTAL GRADE 1	156	Grade 6	
Grade 2		Arebalo, Cynthia	
Barrera Vargas, Dayyanna	24	Bedonie, Brianna	28
Hacker, Jacqueline D/L	26	Ruiz, Ruth	24
Jacuinde, Tomas D/L	28	Terriciano, Molly	24
Parker, Alex	23	Villarreal, Frank	25
Pavlisick, Kimberly D/L	24	Unassigned	4
Renning, Amanda	25		
UNASSIGNED	1	TOTAL GRADE 6	126
TOTAL GRADE 2	150		
Grade 3			
Garcia, Maria D/L	28		
Hernandez, Matthew	22		
Lopez Moreno, Cindy	24	SPED	
Nino, Nancy	25	Custer, Mariah	4
Wilhelmy, Danielle	22		
Yaqub, Negini	23		
UNASSIGNED	2		
TOTAL GRADE 3	146		
Preschool			
Switalla, Erica	17		
TOTAL PRE-SCHOOL	17		
SPED		CLARENDON TOTAL	372
Sotack, Christa	4	Unassigned Total	11
ENCANTO TOTAL	620		
Total Unassigned	4		

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: April 5th, 2023**

LONGVIEW		Montecito (k-6)	
Kindergarten		Soaar	
Crompton, Carrie (KG)	17	Echeverria, Lushnya	3
Ramirez, Rocio	22	Hubell, Amelia	2
Valles, Guillermina SEI	15	Roberts, Katrina 1-2	9
Unassigned	1	Rose, Primitiva	1
TOTAL KINDERGARTEN	54	Sabbath, Carrlee	1
Grade 1		Scilley, Theresa	2
Crompton, Carrie (1st)	2	Obrochta, Tere (K)	7
Elias Ulloa, Rosaisela D/L	24	Roberts, Katrina (K)	6
La O Garcia, Tara	22		
Valles, Guillermina (1)	4		
Unassigned	3		
TOTAL GRADE 1	52		
Grade 2		TOTAL SOAAR	31
Berkich, Elizabeth	21	TOTAL Unassigned - PS	0
Green, Maria D/L	22		
Maynard, Clare	23		
Unassigned	2		
TOTAL GRADE 2	66		
Grade 3			
Heiser, Morgan	22		
Hurtado, Nidia D/L	24		
Sauter, Jessica	18		
Unassigned	2		
TOTAL GRADE 3	64		
Grade 4			
Krix, John	17		
Vasquez, Roy D/L	22		
Villan Morales, Elisa	22		
Unassigned	5		
TOTAL GRADE 4	61		
Grade 5			
Hernandez, Dani D/L	29		
Prather, Tyler	27		
Unassigned	1		
TOTAL GRADE 5	56		
Grade 6			
Baber, Kimberly (6)	22		
Barton, Charles	20		
Pruth, Mary	21		
Unassigned	1		
TOTAL GRADE 6	63		
Special Needs-Self Contained Cross Cat			
Regis (Dachi), Maria	8		
Roberts, Mae	6		
TOTAL SPECIAL CLASSES	14		
Preschool			
Garcia, Itzel	13		
TOTAL PRE-SCHOOL	13		
LONGVIEW TOTAL	443		
Total Unassigned	15		

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: April 5th, 2023**

SOLANO		OMS	
Kindergarten		Grade 7	
Gully, Emma	22	Adams, Kyle	19
Pacheco, Edna D/L	20	Almanzara, Emmanuel	19
Shillito, Alexandra	17	Balderrama, Nick	25
Unassigned	0	Cooper, Cody	7
TOTAL KINDERGARTEN	59	Garcia-Stubbs, D'Andre	20
Grade 1		Gerstner, Doug	13
Deer, Cynthia D/L	21	Landeira, Richard	7
Formanek, John	21	Linn, Raymond	8
Murray, Brigid	19	Owens, Jennifer	27
Unassigned	0	Reynolds, Maitlyn	25
TOTAL GRADE 1	61	Ronk, Ryan	18
Grade 2		Saiz, Sarah	20
Copelly, Rosalba D/L	17	Trainor, Randy	9
Hasenstab, Stephanie	27	Urrutia, Beatrice	8
Mange, Mirna (2nd)	18	Unassigned	2
Unassigned	0		
TOTAL GRADE 2	62		
Grade 3		TOTAL GRADE 7	225
Fuentes, Mildred	21	Grade 8	
Mange, Mirna (3rd)	9	All, Allison	8
Thompson, Angella	27	Becerra, Chantal	14
Unassigned	0	Best, Maude	23
TOTAL GRADE 3	57	Cooper, Cody	2
Grade 4		Frederick, Mack	16
Campbell, Amelia	24	Gomez, Vincent	28
Schrey, Kaitlyn	27	Groft, Nicholas	23
Unassigned	1	Guzman, Jose	18
TOTAL GRADE 4	51	Hess, Jim	20
Grade 5		Kingsland, Mitchell	14
Stears - Snyder, Sarah	23	Lindberg, Karen	18
Weidner, Jordan	23	Linn, Raymond	23
Unassigned	1	Martin, Donovan	20
TOTAL GRADE 5	46	Ronk, Ryan	10
Grade 6		Stachel, Allison	19
Tenijieth, Mia	25	Rose, Pimitiva	2
Valentine, BJ	24	Unassigned	3
Unassigned	0	TOTAL GRADE 8	258
TOTAL GRADE 6	49	Special Education-Self Contained Cross Cat.	
Special Education-Cross Cat		Gunderson, Megan MIMR	5
Cannon, Tiffany	10	Murphy, Sarah	3
Jordan, Isabel	7	TOTAL SPECIAL CLASSES	8
Linton, Teola	10	OMS TOTAL	491
TOTAL SPECIAL CLASSES	17	Total Unassigned	5
Pre-School - Community		OCIS TOTAL:	65
Wright, Rosa	21	DISTRICT TOTAL:	2424
Unassigned	1	District Total Unassigned:	38
TOTAL PRESCHOOL	21		
SOLANO TOTAL	402		
Total Unassigned	3		

iSchool	
1st Grade	
Garcia, Carla	7
2nd Grade	
Fletcher, Nicole	7
3rd Grade	
Staron, Jennifer	11
4th Grade	
Staron, Jennifer	10
5th Grade	
Hendricks, Brian	17
6th Grade	
Hendricks, Brian	13
iSchool Total	65

ENROLLMENT BY GRADE AS OF: April 5th, 2023

Grade	Encanto	Clarendon	Longview	Montecito	OMS	Solano	OCiS	TOTAL
K	147		54	13		59	0	273
1	156		52	9		61	7	285
2	150		66	4		62	7	289
3	146		64	1		57	11	279
4		133	61	1		51	10	256
5		109	56	1		46	17	229
6		126	63	2		49	13	253
7					225			225
8					258			258
SpEd.	4	4	14	0	8	17		47
Presch.	17		13	0				30
CURRENT MONTH'S TOTALS	620	372	443	31	491	402	65	2424
Totals	620	375	443	31	494	412	65	2440
Change	0	-3	0	0	-3	-10	0	

Attendance - Multiple Year Comparison Chart

Encanto	Sept. '16	Sept. '17	Sept. '18	Sept. '19	Sept. '20	Sept. '21	Sept. '22	Encanto	Oct. '16	Oct. '17	Oct. '18	Oct. '19	Oct. '20	Oct. '21	Oct. '22	Encanto	Nov. '16	Nov. '17	Nov. '18	Nov. '19	Nov. '20	Nov. '21	Nov. '22	Encanto	Dec. '16	Dec. '17	Dec. '18	Dec. '19	Dec. '20	Dec. '21	Dec. '22
K	168	192	178	175	158	168	148	K	167	189	179	175	155	168	147	K	169	185	180	177	154	162	144	K	170	179	180	179	152	164	146
1	160	160	174	174	160	149	161	1	154	161	171	174	158	148	158	1	148	163	172	176	153	149	157	1	147	164	171	175	154	148	156
2	163	149	164	155	157	145	152	2	162	149	167	155	152	148	155	2	164	149	162	156	149	147	152	2	167	144	163	156	147	148	149
3	174	169	140	160	142	131	142	3	172	170	139	161	145	129	142	3	175	170	138	159	140	124	143	3	174	165	134	158	140	127	142
TOTAL	665	670	656	664	617	593	603	TOTAL	655	669	656	665	610	593	602	TOTAL	656	667	652	668	596	582	596	TOTAL	658	652	648	668	593	587	593
Clarendon								Clarendon								Clarendon								Clarendon							
4	183	158	149	136	137	104	136	4	185	157	150	138	142	109	136	4	184	158	147	136	143	107	133	4	179	156	147	135	141	102	131
5	148	165	153	144	123	122	108	5	148	169	155	145	126	119	108	5	151	167	160	144	123	114	108	5	146	167	159	143	123	112	108
6	139	138	156	152	131	102	120	6	136	137	161	153	132	103	121	6	130	138	160	150	134	101	118	6	133	138	161	150	131	100	119
TOTAL	470	461	458	432	391	328	364	TOTAL	469	463	466	436	400	331	365	TOTAL	465	463	467	430	400	322	359	TOTAL	458	461	467	428	395	314	358
Longview								Longview								Longview								Longview							
K	66	81	68	82	61	57	57	K	68	81	79	81	61	62	58	K	73	84	68	77	62	55	56	K	72	83	66	75	62	54	55
1	68	74	76	75	76	46	56	1	72	73	74	81	77	58	50	1	73	74	70	81	74	57	48	1	74	72	72	81	75	59	49
2	83	74	65	75	68	68	63	2	84	74	64	77	69	71	65	2	82	78	65	74	70	67	70	2	85	77	67	72	70	66	69
3	74	74	67	68	66	59	67	3	76	76	69	69	68	64	64	3	77	73	71	71	68	59	65	3	78	73	72	71	70	61	62
4	75	77	67	76	74	56	66	4	80	76	67	78	73	55	65	4	83	79	71	76	73	56	63	4	83	76	71	74	72	58	62
5	87	70	65	60	66	59	73	5	89	70	64	60	65	60	55	5	91	71	65	58	64	58	55	5	90	72	65	55	64	58	54
6	61	89	75	69	58	54	40	6	63	89	77	71	57	53	64	6	60	91	75	68	55	49	65	6	60	89	75	68	55	48	63
TOTAL	514	539	483	505	469	399	422	TOTAL	532	539	494	517	470	423	421	TOTAL	539	550	485	505	466	401	422	TOTAL	542	542	488	496	468	404	414
Montecito								Montecito								Montecito								Montecito							
K	1	0	1	0	0	1	9	K	0	1	1	1	0	4	#REF!	K	0	1	1	2	0	5	15	K	1	1	1	2	1	5	15
1	3	1	2	2	2	1	2	1	3	1	2	4	2	1	8	1	3	1	1	4	2	1	8	1	4	1	0	5	2	2	8
2	3	8	1	1	3	1	1	2	2	8	1	1	3	1	5	2	2	8	2	1	3	1	5	2	2	7	2	1	3	1	5
3	3	0	4	1	2	4	2	3	4	2	4	2	2	4	2	3	3	2	4	2	2	4	2	3	3	2	4	3	2	3	2
4	6	3	1	4	1	1	3	4	6	4	1	6	1	1	3	4	6	5	1	6	1	1	3	4	6	5	1	6	1	1	3
5	3	5	6	1	7	0	1	5	3	5	6	2	7	0	1	5	3	5	8	2	7	0	1	5	3	5	7	2	6	0	1
6	2	4	3	5	0	6	3	6	2	4	3	5	0	5	3	6	2	5	3	5	0	5	3	6	2	6	3	4	0	5	3
TOTAL	21	21	18	14	15	14	21	TOTAL	20	25	18	21	15	16	#REF!	TOTAL	19	27	20	22	15	17	37	TOTAL	21	27	18	23	15	17	37
OMS								OMS								OMS								OMS							
7	282	275	306	302	274	249	224	7	296	275	306	301	278	250	227	7	276	276	301	302	277	246	224	7	286	278	302	301	265	247	221
8	284	284	284	291	302	281	252	8	268	279	287	286	300	282	262	8	274	284	286	283	298	273	259	8	264	284	290	283	299	269	255
TOTAL	566	559	590	593	576	530	476	TOTAL	564	554	593	587	578	532	489	TOTAL	550	560	587	585	575	519	483	TOTAL	550	562	592	584	564	516	476
Solano								Solano								Solano								Solano							
K	102	78	66	69	61	71	59	K	102	74	66	65	60	73	63	K	98	73	67	63	62	74	64	K	95	71	66	62	60	70	65
1	72	97	68	71	62	67	61	1	73	97	69	68	62	67	62	1	74	95	69	64	58	66	56	1	68	94	70	67	60	65	56
2	90	62	97	70	63	71	61	2	90	65	96	68	62	69	61	2	91	67	93	67	63	72	63	2	88	67	91	63	61	71	62
3	100	86	74	84	59	60	67	3	100	84	72	83	53	64	67	3	95	83	70	80	51	62	65	3	95	81	79	77	50	56	65
4	86	91	77	77	78	49	49	4	86	94	76	76	81	50	51	4	89	97	73	74	80	52	54	4	88	98	72	76	76	50	54
5	104	83	89	68	68	59	50	5	101	84	88	70	70	63	52	5	103	86	84	68	72	57	53	5	101	86	82	68	71	56	52
6	106	91	82	76	65	53	50	6	105	90	81	75	65	57	48	6	100	91	83	74	59	59	50	6	102	89	85	75	57	60	48
TOTAL	660	588	553	515	456	430	397	TOTAL	657	588	548	505	453	443	404	TOTAL	650	592	539	490	445	442	405	TOTAL	637	586	545	488	435	428	402
iSchool								iSchool								iSchool								iSchool							
K						13	0							16	#REF!							12	0	K						14	0
1						27	5							27	#REF!							19	5	1					24	6	
2						24	8							23	8							21	7	2					24	6	
3						34	10							30	11							29	11	3					28	10	
4						31	9							26	9							25	10	4					28	11	
5						31	18							29	17							28	18	5					28	18	
6						40	14							42	13							42	13	6					44	13	
Total						200	64							193	#REF!							176	64						190	64	
Pre-Sch.	48	31	32	34	38	20	20	Pre-Sch.	51	34	35	36	32	19	21	Pre-Sch.	50	35	43	40	35	27	24	Pre-Sch.	53	39	43	43	36	32	24
Spec. Ed.	88	54	79	86	86	48	58	Spec. Ed.	64	57	81	89	85	69	53	Spec. Ed.	64	57	79	88	86	70	68	Spec. Ed.	63	60	78	86	86	69	68
Dist. Totals	3006	2923	2869	2843	2648	2562	2425	Dist.Totals	3012	2929	2891	2856	2643	2619	#REF!	Dist.Totals	2993	2951	2872	2828	2618	2556	2458	Dist.Totals	2982	2929	2879	2816	2592	2557	2436
	+74	-83	-54	-26	-195		-10		+42	-83	-38	-35	-216	-24	-66		+1	-42	-79	-44	-210	-210	-98		-41	-53	-50	-63	-224	-35	-121

Encanto	Jan. '17	Jan. '18	Jan. '19	Jan. '20	Jan. '21	Jan. '22	Jan. '22	Jan. '23	Encanto	Feb. '17	Feb. '18	Feb. '19	Feb. '20	Feb. '21	Feb. '22	Feb. '23	
K	166	181	179	180	150	162	145	145	K	164	175	181	175	150	164	145	
1	144	168	167	178	152	149	154	158	1	146	167	170	179	152	148	158	
2	165	144	158	155	146	147	150	150	2	166	141	160	155	146	148	150	
3	171	166	133	157	140	124	142	154	3	168	164	136	156	140	127	154	
TOTAL	646	659	637	670	588	582	591	607	TOTAL	644	647	647	665	588	587	607	
Clarendon									Clarendon								
4	181	157	144	137	140	107	132	134	4	177	156	145	137	140	102	134	
5	148	169	156	144	120	114	105	107	5	148	166	152	143	120	112	107	
6	131	138	161	151	131	101	119	124	6	132	139	160	152	131	100	124	
TOTAL	460	464	461	432	391	322	356	365	TOTAL	457	461	457	432	391	314	365	
Longview									Longview								
K	73	82	65	75	61	55	56	56	K	76	82	67	78	61	54	56	
1	73	69	72	73	75	57	48	47	1	75	68	72	76	75	59	47	
2	85	74	68	73	71	67	69	67	2	88	76	69	70	71	66	67	
3	77	71	71	75	71	59	66	63	3	78	70	68	74	71	61	63	
4	82	74	74	76	71	56	65	60	4	83	74	73	75	71	58	60	
5	93	71	66	57	65	58	55	54	5	94	72	66	59	65	58	54	
6	60	87	76	68	54	49	63	65	6	61	90	81	71	54	48	65	
TOTAL	543	528	492	497	468	401	422	412	TOTAL	555	532	496	503	468	404	412	
Montecito									Montecito								
K	1	1	1	3	0	5	13	13	K	1	1	1	3	0	5	13	
1	5	1	0	4	1	1	9	9	1	6	1	0	4	1	2	9	
2	2	7	2	2	3	1	4	4	2	2	6	2	2	3	1	4	
3	5	2	3	3	2	4	2	2	3	5	2	3	3	2	3	2	
4	6	5	1	6	1	1	2	2	4	6	5	1	8	0	1	2	
5	3	5	7	2	6	0	1	1	5	3	5	8	2	6	0	1	
6	2	7	3	5	1	5	2	2	6	2	7	3	6	3	5	2	
TOTAL	24	28	17	25	14	17	33	33	TOTAL	25	27	18	28	15	17	33	
OMS									OMS								
7	288	274	301	306	265	246	208	211	7	288	278	307	303	265	247	211	
8	262	285	285	284	302	273	242	242	8	264	287	283	285	302	269	242	
TOTAL	550	559	586	590	567	519	450	453	TOTAL	552	565	590	588	567	516	453	
Solano									Solano								
K	93	76	68	62	60	74	60	61	K	95	77	66	63	60	70	61	
1	66	94	70	65	61	66	56	57	1	66	95	68	61	61	65	57	
2	89	68	89	60	60	72	62	62	2	91	69	85	60	60	71	62	
3	98	81	68	75	50	62	62	59	3	99	84	71	74	50	56	59	
4	91	98	74	74	76	52	53	50	4	91	96	71	71	76	50	50	
5	96	85	81	68	72	57	50	47	5	97	82	81	69	72	56	47	
6	101	87	85	75	59	59	46	48	6	98	87	84	74	59	60	48	
TOTAL	634	589	535	479	438	442	389	384	TOTAL	637	590	526	472	438	428	384	
iSchool									OCIS								
K						12	0	0	K						14	0	
1						19	6	7	1						24	7	
2						21	6	7	2						24	7	
3						29	10	11	3						28	11	
4						25	12	10	4						28	10	
5						28	18	18	5						28	18	
6						42	12	13	6						44	13	
TOTAL						176	64	66	TOTAL						190	66	
Pre-Sch.	57	42	48	46	37	27	22	25	Pre-Sch.	59	48	49	48	37	32	25	
Spec. Ed.	64	59	79	85	84	70	66	64	Spec. Ed.	62	64	77	88	84	69	64	
Dist. Totals	2978	2928	2855	2824	2587	2556	2393	2409	Dist. Totals	2991	2934	2860	2824	2588	2557	2409	
	-20	-50	-73	-31	-237	-31	-163	-163		-13	-57	-74	-36	-275	-31	-148	

Encanto	Mar. '17	Mar. '18	Mar. '19	Mar. '20	Mar. '21	Mar. '22	Mar. '23	Encanto	Apr. '17	Apr. '18	Apr. '19	Apr. '20	Apr. '21	Apr. '22	Apr. '23	Encanto	May '17	May '18	May '19	May '20	May '21	May '22	Year End	Year End	Year End	Year End	Year End	Year End '22	Encanto		
K	167	179	179	176	149	163	148	K	169	176	182	108	108	165	147	K	165	175	180			165	169	162	173	180		0	K		
1	150	169	170	176	155	149	156	1	155	169	170	103	102	149	156	1	152	168	170			149	172	153	169	168		0	1		
2	169	145	160	156	147	149	150	2	165	147	159	97	95	152	150	2	165	146	160			154	170	160	147	160		0	2		
3	168	164	134	155	137	129	146	3	168	167	135	83	83	132	146	3	167	164	136			130	181	165	162	136		0	3		
TOTAL	654	657	643	663	588	590	600	TOTAL	657	659	646	391	388	598	599	TOTAL	649	653	646			598	692	640	651	644		0	TOTAL		
Clarendon								Clarendon								Clarendon								Clarendon							
4	180	156	145	135	142	102	133	4	187	158	148	95	97		106	133	4	186	156	146			104	139	187	156	144		0	4	
5	150	168	151	142	122	109	110	5	151	171	150	65	65	111	109	5	149	172	152			112	144	149	170	150		0	5		
6	133	143	160	152	133	100	126	6	135	142	160	83	84	100	126	6	133	144	159			100	149	130	143	158		0	6		
TOTAL	463	467	456	429	397	311	369	TOTAL	473	471	458	243	246	317	368	TOTAL	468	472	457			316	432	466	469	452		0	TOTAL		
Longview								Longview								Longview								Longview							
K	74	82	66	78	55	51	55	K	74	82	68	40	39	51	54	K	77	83	69			50	73	75	82	69		0	K		
1	76	64	72	76	67	60	52	1	76	66	73	48	47	58	52	1	79	66	74			56	72	79	67	74		0	1		
2	88	74	70	67	71	66	66	2	87	73	69	40	40	67	66	2	90	74	68			66	80	90	73	67		0	2		
3	78	70	70	75	61	60	63	3	77	70	72	33	32	60	64	3	78	72	72			59	71	77	71	72		0	3		
4	82	70	73	75	69	57	61	4	85	70	72	45	46	57	61	4	85	71	70			55	90	84	71	71		0	4		
5	94	72	66	73	60	59	55	5	94	71	67	40	41	60	56	5	95	74	67			59	70	94	74	67		0	5		
6	62	87	81	71	52	48	64	6	62	87	80	37	37	48	63	6	63	86	81			48	59	61	85	81		0	6		
TOTAL	554	519	498	515	435	401	416	TOTAL	555	519	501	283	282	401	416	TOTAL	567	526	501			393	515	560	523	501		0	TOTAL		
Montecito								Montecito								Montecito								Montecito							
K	1	1	2	3	0	6	13	K	1	1	1	0	0	6	13	K	1	1	1			5		1	1	1		0	K		
1	6	2	0	5	1	2	8	1	6	2	0	1	1	2	9	1	7	2	1			2		7	2	1		0	1		
2	2	6	1	2	3	1	4	2	2	6	1	3	3	0	4	2	2	6	1			1	2	6	1		0	2			
3	5	2	3	3	2	4	1	3	5	2	3	2	1	4	1	3	5	2	3			5	4	3	3		0	3			
4	6	6	1	9	0	1	1	4	6	7	2	0	0	1	1	4	6	7	2			1	6	6	2		0	4			
5	3	5	8	2	6	1	0	5	5	5	7	6	6	2	1	5	6	5	7			2	6	5	7		0	5			
6	3	7	3	6	3	5	2	6	3	7	3	3	2	4	2	6	2	7	3			4	1	7	3		0	6			
TOTAL	26	29	18	30	15	20	29	TOTAL	28	30	17	15	13	19	31	TOTAL	29	30	18			20	27	30	18		0	TOTAL			
OMS								OMS								OMS								OMS							
7	287	276	305	304	264	250	228	7	283	276	308	145	150	250	225	7	284	275	307			242	257	283	274	303		0	7		
8	266	287	281	285	305	266	258	8	262	287	281	160	172	268	258	8	260	285	281			266	293	259	286	280		0	8		
TOTAL	553	563	586	589	569	516	486	TOTAL	545	563	589	305	322	518	483	TOTAL	544	560	588			508	550	542	560	583		0	TOTAL		
Solano								Solano								Solano								Solano							
K	93	75	67	63	58	70	61	K	93	75	67	48	45	70	59	K	93	75	28			70	78	92	75	68		0	K		
1	65	97	67	59	61	65	60	1	69	96	70	44	43	66	61	1	70	94	70			61	90	69	94	70		0	1		
2	91	70	85	59	57	69	63	2	90	71	83	43	41	69	62	2	88	70	85			65	104	87	70	82		0	2		
3	99	86	70	74	51	55	57	3	99	87	72	36	33	55	57	3	98	84	74			53	82	97	82	73		0	3		
4	91	97	69	73	76	51	51	4	89	95	71	40	43	54	51	4	89	93	71			54	104	89	92	71		0	4		
5	95	83	82	69	71	57	45	5	95	84	82	44	46	56	46	5	95	82	83			58	108	95	82	84		0	5		
6	97	88	82	74	59	61	48	6	99	91	80	33	32	61	49	6	99	90	81			61	76	98	90	81		0	6		
TOTAL	631	596	522	471	433	428	385	TOTAL	634	599	525	288	283	431	385	TOTAL	632	588	492			422	642	627	585	529		0	TOTAL		
OCIS								OCIS								OCIS								iSchool							
K						16	0	K						78	15	0						14							0	K	
1						23	7	1						101	23	7						21							0	1	
2						24	7	2						95	26	7						21							0	2	
3						27	11	3						103	28	11						24							0	3	
4						29	10	4						97	26	10						28							0	4	
5						27	17	5						105	27	17						26							0	5	
6						43	13	6						93	41	13						41							0	6	
														115		0															
														129		0															
						189	65							916	186	65						175							0	TOTAL	
Pre-Sch.	59	48	44	48	35	33	29	Pre-Sch.	62	49	51			41	36	30	Pre-Sch.	62	50	52			38	63	63	50	52		0	Pre-Sch.	
Spec. Ed.	62	63	78	88	81	68	58	Spec. Ed.	56	63	77			80	75	47	Spec. Ed.	56	63	79			68	73	54	62	73		0	Spec. Ed.	
Dist.Totals	3002	2942	2845	2833	2553	2556	2437	Dist.Totals	3010	2953	2864	1525	2571	2581	2424	Dist.Totals	3007	2942	2833			2538	2967	2979	2930	2852		0	Dist.Totals		
	+4	-60	-97	-12	-280	+3	-119		+11	-57	-89	-1339	+1046	+10	-157		+17	-65	-109			-13	+12	-49	-78						

OSBORN SCHOOL DISTRICT ENROLLMENT BY MONTH - 2022-2023

	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Last Day
Encanto										
K	148	147	144	146	145	145	148	147		
1	161	158	157	156	154	158	156	156		
2	152	155	152	149	150	150	150	150		
3	142	142	143	142	142	154	146	146		
Spec. Ed.	6	6	6	6	6	5	4	4		
Pre-Sch.	12	13	13	13	13	13	16	17		
TOTAL	621	621	615	612	610	625	620	620	0	0
Clarendon										
4	136	136	133	131	132	134	133	133		
5	108	108	108	108	105	107	110	109		
6	120	121	118	119	119	124	126	126		
Spec. Ed.	4	4	5	5	5	4	5	4		
TOTAL	368	369	364	363	361	369	374	372	0	0
Longview										
K	57	58	56	55	56	56	55	54		
1	56	50	48	49	48	47	52	52		
2	63	65	70	69	69	67	66	66		
3	67	64	65	62	66	63	63	64		
4	66	65	63	62	65	60	61	61		
5	73	55	55	54	55	54	55	56		
6	40	64	65	63	63	65	64	63		
Spec. Ed.	15	6	13	13	13	14	14	14		
Pre-Sch.	8	8	11	11	9	12	13	13		
TOTAL	445	435	446	438	444	438	443	443	0	0
Montecito										
K	9	#REF!	15	15	13	13	13	13		
1	2	8	8	8	9	9	8	9		
2	1	5	5	5	4	4	4	4		
3	2	2	2	2	2	2	1	1		
4	3	3	3	3	2	2	1	1		
5	1	1	1	1	1	1	0	1		
6	3	3	3	3	2	2	2	2		
TOTAL	21	#REF!	37	37	33	33	29	31	0	0
OMS										
7	224	227	224	221	208	211	228	225		
8	252	262	259	255	242	242	258	258		
Spec. Ed.	11	13	14	14	14	13	8	8		
TOTAL	487	502	497	490	464	466	494	491	0	0
Solano										
K	59	63	64	65	60	61	61	59		
1	61	62	56	56	56	57	60	61		
2	61	61	63	62	62	62	63	62		
3	67	67	65	65	62	59	57	57		
4	49	51	54	54	53	50	51	51		
5	50	52	53	52	50	47	45	46		
6	50	48	50	48	46	48	48	49		
Spec. Ed.	22	24	30	30	28	28	27	17		
Pre-Sch.	0	0	0	0	0	0	0	0		
TOTAL	419	428	435	432	417	412	412	402	0	0
OCiS										
K		#REF!	0	0	0	0	0	0		
1	5	#REF!	5	6	6	7	7	7		
2	8	8	7	6	6	7	7	7		
3	10	11	11	10	10	11	11	11		
4	9	9	10	11	12	10	10	10		
5	18	17	18	18	18	18	17	17		
6	14	13	13	13	12	13	13	13		
Spec. Ed.										
TOTAL	64	#REF!	64	64	64	66	65	65	0	0
Dist. Totals	2425	#REF!	2458	2436	2393	2409	2437	2424	0	0

SpEd Monthly Enrollment Worksheet								
				Date:	4/5/2023			
Clarendon	Encanto	OMS	Solano	Longview	Montecito	iSchool	Program	Total
1		4	2	2			Private Pl. (OSD Students)	9
	19			15			Pre-School (DD)	34
							Headstart	0
5	4	15	25	17			Self-Contained	66
					7		SEAS	7
46	23	69	20	21		6	Resource	185
13	18	19	30	22	5		Speech & Lang (w/add'l disability)	
6	25	1	5	9		1	Speech & Lang	47
					1		Montessori SPED	1
			1				Community PS SPED	1
							Service Plans (Private Sch Stud)	16
							Homebound SPED	1
58	71	89	53	64	13	7	Totals**	367
** Totals Do Not Include Speech (w/add'l disability)								
			Self-Contained					
FBC	2		Custer	5			Hearing	6
AZ Day Sch Deaf	2		Sotack/Zubiate	4			Vision	4
ACCEL	1		Roberts	6			Orthopedic Impairment	1
The Aces	9		Isabel Yassan	7			Physical Therapy	5
Service Plans			Regis	8			Occupational Therapy	41
			Gunderson	7			Autism	57
			Sarah Murphy	8			MDSSI	2
			Tiffany Cannon	9			MiID	6
Suspension Private Pl			Teola Linton Brow	9			MoID	1
							Voucher	5
			SEAS					
Home Bound Non-SPED	1		Scilley	4			Peer model Preschool	
			Hubell	1			504 Non-SPED	16
			Rose	4				

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number –VII-F

Agenda Item

Budget Committee Update

For Board: Action Discussion Information

Background –

The Budget Committee met on March 29th to review the FY24 revenue projections based on current year student counts and potential teacher salary increases.

Attached are the meeting minutes.

The Budget Committee’s next meeting is March 29th

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Information

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT #8

BUDGET COMMITTEE

a. Other Funds projections

Indirect Cost Funds are generated from a portion of the federal grant dollars the district receives. The majority of the Business Services positions are already funded from indirect cost funds. **The District has identified several current DO positions that can shift their expenses to Indirect Cost Funds.**

Shifting these position expenses from M&O to Indirect Costs would resolve the negative M&O balance, leaving approx. \$14,000 and a balanced M&O budget for FY24.

Instructional improvement funds are earmarked for teacher longevity and teacher endorsements. Fund balance had been depleting, thus \$40,000 of expenditures moved to M&O budget in FY23 to bring expenditure levels in line with revenues. These funds are tied to student counts.

Civic center funds are from our facility rentals and funds have declined since 2021 due to Covid prompting Facility closures and expenditures now outpacing revenues. Annual revenues are picking back up though, projecting \$70,000 in revenues for FY23.

Medicaid revenues provide funding for school behavior techs and athletic programs.

These amounts dipped because there were not billable services during the 2021 school closures but are rebounding well. We receive approx. \$250,000 per year in Revenues.

b. Classroom Site Fund- prop 301 revenues and fund balance recommendations

Prop 301 revenue PPA (per pupil amounts) have been increasing in recent years. Funding per pupil this year was \$708 with **funding increasing to \$758 per pupil for FY24. This will generate just under \$2 million.** But there is no guarantee that future years per pupil funding amounts will remain above \$700. Therefore, sustainable expenditure projections were made using \$500 per pupil.

Fund Balance Recommendations

The fund balance reserves in Classroom Site Funds are just over \$2.5 million due to the increase in per pupil funding levels in recent years. **The District is recommending the use of the fund balance reserves for teacher salary increases.**

Option 1

Enhancement to the teacher salary schedule of approx. \$4000 across both BA and MA levels. Returning teachers would receive the same \$4000 increase as the schedule enhancement. This is an average increase of 8.3%. Note- average increase means some teachers may receive more or less of percentage, depending on how much of a percent \$4000 is to their individual base salary amount. All teachers would receive the same dollar amount = \$4000.

Mrs. Toscano will provide additional options at the next meeting comparing costs of a percentage vs flat rate increase of \$4,000 for returning teachers.

Support Professionals (psych, social workers, therapists)

Propose offering \$4,000 increase for returning support professionals which is an average 8.3% increase for this group. The \$4000 increase would not be a salary schedule, enhancement, new hires would be placed on the current salary schedule.

The \$4000 would be included in the annual Classroom Site Funds expenditure budget.

There is capacity to add these support professionals without increasing the current expenditure levels, as the previously budgeted teacher FTEs from CSF/prop 301 funds have been reduced due to declining enrollment for 23-24sy.

1. Working List

Shift \$90,000 in M&O funded positions to Indirect Costs = Balance M&O Budget, leaving \$14,000 positive balance in M&O.

3. Homework

Present revenue projections and talking points to your sites. Begin gathering ideas/suggestions from your sites on potential savings areas and funding needs.

Next Meeting Tuesday, April 25th at 3:45pm.

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – VII-G

Agenda Item

Capital Committee Update

For Board: Action Discussion Information

Background –

The Capital Committee met on March 23rd.

Stifel guided the committee through a power point presentation that provided information about assessed values, tax rates, and the District’s bonding capacity. They then went over three bond issuance scenarios, \$50 million, \$75 million and \$100 million. The details of the revenue and the impact on our taxpayers was reviewed during the presentation.

The Committee reviewed and discussed the project lists.

Future Meetings:

April 20 Finalize/Prep recommendation for Governing Board

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Information.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – VIII-A

Agenda Item

FY2022 Audit Reports

For Board: Action Discussion Information

Background–

Each year the district is required to have a comprehensive audit performed by an independent audit firm. John C Todd III, P.C. conducted the audit for 2021/22sy. The audit reports include the Single Audit Reporting Package and USFR Compliance Questionnaire.

Legal

Financial

Recommendation

It is recommended that the Governing Board approve the 2021/22 audit package as presented.
(Roll Call Vote required)

Moved _____ Seconded _____ P/F

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2022

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
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Member
American Institute of CPAs
Arizona Society of CPAs
Government Audit Quality Center

Independent Auditors' Report

Governing Board
Osborn Elementary School District No. 8

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Osborn Elementary School District No. 8 (District), as of and for the year ended June 30, 2022, and the related the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Osborn Elementary School District No. 8, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, Schedule of Proportionate Share of Net Pension/OPEB Liability, and Schedule of Pension/OPEB Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

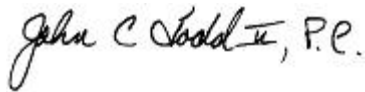
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the continuing disclosure requirement tables but does not include the basic financial statements and our auditors' reports thereon. Our opinions on the basic financial statements do not cover the other information, and we not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Glendale, Arizona
January 30, 2023

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

As management of the Osborn Elementary School District No. 8, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The District's total net position of governmental activities had a net increase of approximately \$5.2 million, which represents a 128.74% increase from fiscal year 2021. The key factors of this change include increased property tax and state/county equalization collections due to an increase in state funding levels. Additionally, fiscal year 2020-21 reflected approximately \$3.6 million in losses related to fixed asset disposals.
- General revenues accounted for \$30.8 million in revenue, or 70.9% of all fiscal year 2022 revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$12.7 million or 29.1% of total fiscal year 2022 revenues.
- The District had approximately \$38.1 million in expenses related to governmental activities, of which \$12.7 million of these expenses were offset by Program specific revenues in the form of charges for services and grants and contributions. General revenues of \$30.8 million were adequate to provide for the remaining costs of these programs.
- Among major funds, the General Fund had \$18.3 million in fiscal year 2022 revenues, which primarily consisted of state equalization funding and property taxes, and \$19.5 million in expenditures. The General Fund's fund balance decreased by \$549,251 to \$3,154,818 as of June 30, 2022. Factors of this change include an increase in general fund expenditures due to increased salary and health insurance costs. Additionally, fiscal year 2021-22 general fund expenditures reflect increased costs in utilities, substitute teachers, and consumable instructional supplies due to the return to in-person learning for the entirety of the 2021-22 school year which was primarily offset by an increase in property tax revenues discussed in the first bullet above.
- Total debt of the District decreased by \$5.4 million during the current fiscal year. The key factors in this change are discussed on Page 17.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

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

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

The government-wide financial statements can be found on pages 19 and 20 of this report.

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

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. These reconciliations are on pages 24 and 28, respectively.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)

In accordance with the Arizona Revised Statutes (A.R.S.), the District maintains 37 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Education Stabilization Fund, Arizona Transportation Modernization Fund, Capital Outlay Fund, and Debt Service which are considered to be major funds. Data from the other 32 governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 22, 23, 26 and 27 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 54 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District's budget process and net pension liability. The District adopts an annual expenditure budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund and the Education Stabilization Fund as required supplementary information. The required supplementary information can be found on pages 55 through 61 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$9,259,251 as of June 30, 2022.

One portion of the District's net position reflects amounts restricted for its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. In addition, a portion of the District's net position are restricted by statute for the specified purposes of debt service repayment and capital outlay investment.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)

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

	2022 Governmental Activities	Restated 2021 Governmental Activities
Current and other assets	\$ 34,299,218	23,435,971
Capital assets	61,297,139	64,759,623
Total assets	<u>95,596,357</u>	<u>88,195,594</u>
Total deferred outflows of resources	<u>6,592,474</u>	<u>6,006,764</u>
Long-term liabilities	69,603,989	81,008,928
Other liabilities	15,383,842	8,215,740
Total liabilities	<u>84,987,831</u>	<u>89,224,668</u>
Total deferred inflows of resources	<u>7,941,749</u>	<u>929,768</u>
Net position		
Net investment in capital assets	8,073,315	6,065,109
Restricted	18,970,117	14,948,182
Unrestricted	(17,784,181)	(16,965,369)
Total net position	<u>\$ 9,259,251</u>	<u>4,047,922</u>

The District's financial position is the product of several financial transactions including the net result of activities, the payment of debt, the acquisition and disposal of capital assets, changes in assumptions related to net pension/OPEB assets/liabilities, the depreciation of capital assets, and the implementation of GASB 87. The following are significant current year transactions that had an impact on the Statement of Net Position.

- Current and other assets increased \$10.9 million due to a \$4.3 million increase in investments, \$5.7 million in due from other governments, and \$0.6 million increase in OPEB assets.
- Capital assets decreased \$3.5 million due to factors discussed on page 16.
- Other liabilities increased \$7.2 million due to the overdraft of cash in the Education Stabilization Fund of approximately \$4.7 million and \$2.6 million increase in unearned revenues related to the Arizona Transportation Modernization Fund.
- Long term liabilities decreased \$11.4 million due to factors discussed on page 17 and a \$5.6 million decrease in the pension liability. Additionally, the pension/OPEB changes decreases are directly related to the increase in deferred inflows.
- Net position increased \$5.2 million due to factors discussion Page 9 and Page 14.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

Changes in net position. The District's total revenues for the fiscal years ended June 30, 2022 and 2021 were \$43.5 and \$39.7 million, respectively. The total cost of all programs and services for the fiscal years ended June 30, 2022 and 2021 were \$38.1 and \$35.2 million, respectively. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2022 and 2021.

	<u>2022</u>	<u>Restated 2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ 895,561	565,315
Operating grants and contributions	11,762,477	9,207,004
Capital grants and contributions	5,875	1,400,783
General revenues:		
Interest on investments	107,022	89,407
Property taxes	21,158,576	20,272,784
County aid	605,581	578,825
State aid	8,925,217	7,613,527
	<u>43,460,309</u>	<u>39,727,645</u>
Total revenues		
Expenses:		
Instruction	19,062,136	18,761,696
Support services	15,699,180	12,983,223
Operation of noninstructional services	1,862,788	1,763,894
Interest on long-term debt	1,486,243	1,738,085
	<u>38,110,347</u>	<u>35,246,898</u>
Total expenses		
Excess before special item	5,349,962	4,480,747
Special item: Loss on disposal of capital assets	<u>(138,633)</u>	<u>(3,610,755)</u>
Increase in net position	5,211,329	869,992
Net position, beginning of year, as restated	<u>4,047,922</u>	<u>3,177,930</u>
Net position, end of year	<u>\$ 9,259,251</u>	<u>4,047,922</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)

Governmental activities. The following table presents the cost of the 4 major District functional activities: instruction, support services, operation of non-instructional services, and interest on long-term debt. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and District's taxpayers by each of these functions.

	<u>2022</u>		Restated <u>2021</u>	
	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>
Instruction	\$ 19,062,136	(13,822,985)	18,761,696	(14,240,166)
Support services	15,699,180	(10,762,955)	12,983,223	(8,442,538)
Operation of noninstructional services	1,862,788	625,749	1,763,894	246,993
Interest on long-term debt	<u>1,486,243</u>	<u>(1,486,243)</u>	<u>1,738,085</u>	<u>(1,738,085)</u>
Total expenses	<u>\$ 38,110,347</u>	<u>(25,446,434)</u>	<u>35,246,898</u>	<u>(24,173,796)</u>

- The cost of all governmental activities for the years ended June 30, 2022 and 2021 was \$38.1 and \$35.2 million, respectively.
- Net cost of the governmental activities for the years ended June 30, 2022 and 2021 were (\$25.4 million) and (\$24.2 million), respectively. For the year ended June 30, 2022 the net cost of governmental activities were primarily financed by property taxes of \$21.2 million and State and County Aid of \$9.5 million.
- Interest on investments, property taxes, state and county aid increased approximately \$2.2 million due primarily to increased state funding levels per pupil.
- Additionally, mainly in response to COVID-19, operating and capital grant and contribution funding increased, approximately \$1.2 million as follows:
 - Decrease of ESG of approximately \$1.2 million
 - ESSER of approximately \$2.1 million
 - NSLP programs for approximately \$445,000
- Expenses increased \$2.9 million as a result of the increased grant activity discussed above and due to a 2% salary increase for all employee groups and the District's cost for health insurance premiums increased by 7% from the prior year.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$17.1 million, the increase of \$3.1 million was primarily due to the increases in the Capital Outlay Fund detailed below.

The General Fund equity decreased by \$549,251 to \$3,154,818 as of June 30, 2022 due to the factors detailed on page 9.

The Education Stabilization Fund is an accumulation of grants through the CARES and ARP acts. There was no remaining equity at June 30, 2022, but the programs aided in the continued success and operation of the District.

The Arizona Transportation Modernization Fund was awarded at the end of FY 2021-22 and will be used for the purchase of alternative fuel buses in FY 2022-23.

The Capital Outlay Fund equity increased by \$2,923,819 to \$5,805,231 as of June 30, 2022 due to increased allocations of property taxes and state equalization totaling approximately \$2.4 million and reduced expenditures of approximately \$0.4 million in FY22.

The Debt Service Fund shows a decrease in fund equity of \$71,275 to \$94,185 as of June 30, 2022, due primarily to use of obligations in excess of property tax collection and use of reserves carried over from prior years.

The Other Governmental Fund shows an increase in fund equity of \$763,791 to \$8,066,791 as of June 30, 2022, this is due primarily to a \$308 increase in the weighted ADM per pupil allocation for Classroom Site Funds resulting in increased equity of approximately \$756,000.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the annual General Fund expenditure budget. Differences between the original budget and the final amended budget represented a 3.2% increase. The \$633,034 increase can be briefly summarized as follows:

- Final carryover funds increased from the original projections used at time of budget adoption by \$896,000 once FY21 expenditures were finalized.
- Reduction to the District's base support levels of \$263,000 due to decrease in the current year funded student counts as compared to projected student counts used at time of budget adoption.

A schedule showing the original and final budget amounts compared to the District's actual financial activity for the General Fund is provided in this report as required supplementary information on Page 55.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2022, the District had invested \$61.3 million in capital assets, net of \$39.5 million of accumulated depreciation. This amount represents a net decrease prior to depreciation of approximately \$0.6 million from last year, primarily due to \$1.1 million in deletions offset by \$0.5 million in additions for various school improvement projects including heat pumps, water line replacement, a new server, a new electronic keying system, and the purchase of food service vehicle. The following schedule presents capital asset balances net of depreciation for the fiscal years ended June 30, 2022 and 2021.

	2022 <u>Amount</u>	2021 <u>Amount</u>
Land and improvements	\$ 6,943,716	7,249,098
Buildings and improvements	53,083,005	56,129,237
Vehicles, furniture and equipment	1,258,967	1,377,544
Construction in progress	<u>11,451</u>	<u>3,744</u>
 Total	 <u>\$ 61,297,139</u>	 <u>64,759,623</u>

Additional information on the District's capital assets can be found in Note 7 on page 42 of this report.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONT’D)

Debt Administration. At year-end, the District had \$54.0 million in general obligation bonds and other long-term debt outstanding, \$5.8 million due within one year. The net decrease of \$5.4 million was due to primarily 5.5 million in regular debt service payments of principal and interest. The following table presents a summary of the District’s outstanding long-term debt for the fiscal years ended June 30, 2022 and 2021.

	<u>2022</u> <u>Amount</u>	<u>2021</u> <u>Amount</u>
General obligation bonds outstanding	\$ 53,223,824	58,694,514
Compensated absences	<u>783,606</u>	<u>728,786</u>
 Total	 <u>\$ 54,007,430</u>	 <u>59,423,300</u>

Additional information on the District’s long-term debt can be found in Note 8 on pages 43 through 44 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET RATES

Many factors were considered by the District’s administration during the process of developing the fiscal year 2022-23 budget. The primary factors were increased state funding levels, salary increases and staffing needs in order to increase instruction and student support services. The COVID-19 pandemic necessitates the development of a budget focused on accelerated student learning, maximizing student outcomes and additional health and social-emotional supports. As a result, the 2022-23 budget included an increase in health and social-emotional support staff positions, salary increase recommendations from the district’s compensation studies for all employee groups, as well as continuation of the District’s online instruction offerings. Additionally, the Districts has approximately \$10.4 million in unspent ESSER grant awards to assist in the continued response to the effects of the COVID-19 pandemic.

These indicators were considered when adopting the budget for fiscal year 2022-23. The Budget expenditures in the General Fund increased 8.5% to \$22,326,843 in fiscal year 2022-23. The change in funding was due to increased state funding levels. Additionally, during 2021-22, the voter authorized capital override funding that began in 2018-19 and continues through fiscal year 2024-25 funded \$ 721,962 to replenish curriculum, online educational applications, and technology hardware and software. For 2022-23, the monies will continue to be used to update and replenish curriculum and update technology hardware and software.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET RATES (CONT'D)

The Arizona State Retirement System decreased both the employer and employee contribution from 12.41% of salary to 12.17% of employee salaries beginning with the 2022-23 fiscal year.

In fiscal year 2019-20 there was a miscalculation of tax exemptions in the District's assessed property values, which resulted in a loss of state equalization funding and property tax revenues. The District's primary tax levy will include an additional \$3.8 million spread over three fiscal years, 2021-2023, to correct the miscalculation. Fiscal Year 2022-23 tax levy includes the third addition of \$ 1.35 million.

The district currently pays 100% the health insurance premium for all qualified employees. The District's cost for health insurance premiums increased by 3% from the prior year, and was considered in the development of the 2022-23 budget.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, write to the Business Department, Osborn Elementary School District No. 8, 1226 W. Osborn Road, Phoenix, Arizona 85013 or call (602) 707-2000.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
<hr/>	
<u>ASSETS</u>	
Cash and cash equivalents	\$ 289,320
Investments	19,584,507
Property taxes receivable	565,701
Due from other governments	10,973,635
Accounts receivable	60,486
Inventory	52,619
Prepaid expenses	1,251,223
Refundable deposits	79,802
Leases	656,838
Net other postemployment benefits asset	785,087
Capital assets:	
Non-depreciable	4,591,534
Depreciable (net)	56,705,605
Total assets	<u>95,596,357</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources related to pensions and other postemployment benefits	6,592,474
Total deferred outflows of resources	<u>6,592,474</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued payroll	1,704,534
Overdraft of cash	4,736,208
Accrued interest payable	994,600
Unearned revenues	2,626,643
Noncurrent liabilities	
Due within one year:	
Bonds payable	5,215,000
Compensated absences	106,857
Due in more than one year:	
Bonds payable	48,008,824
Compensated absences	676,749
Net pension and other postemployment benefits liability	20,918,416
Total liabilities	<u>84,987,831</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources related to pensions and other postemployment benefits	7,284,911
Deferred inflows related to leases	656,838
Total deferred inflows of resources	<u>7,941,749</u>
 <u>NET POSITION</u>	
Net investment in capital assets	8,073,315
Restricted for:	
State projects	2,358,139
Food service	1,783,789
Debt service	5,309,185
Capital outlay	7,926,614
Other purposes	1,592,390
Unrestricted	(17,784,181)
Total net position	<u>\$ 9,259,251</u>

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Governmental activities					
Instruction	\$ 19,062,136	225,613	5,013,538		(13,822,985)
Support services	15,699,180	651,664	4,278,686	5,875	(10,762,955)
Operation of noninstructional services	1,862,788	18,284	2,470,253		625,749
Interest on long-term debt	1,486,243				(1,486,243)
Total governmental activities	<u>\$ 38,110,347</u>	<u>895,561</u>	<u>11,762,477</u>	<u>5,875</u>	<u>(25,446,434)</u>
General revenues:					
Interest on investments					107,022
Property taxes					21,158,576
Grants and contributions not restricted to specific programs					
County equalization assistance					605,581
State equalization assistance					8,925,217
Special item:					
Loss on disposal of capital assets					<u>(138,633)</u>
Total general revenues and special items					<u>30,657,763</u>
Change in net position					5,211,329
Net position - beginning of year, as restated					<u>4,047,922</u>
Net position - end of year					<u>\$ 9,259,251</u>

See accompanying notes to basic financial statements.

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund	Education Stabilization Fund	Arizona Transportation Modernization Fund	Capital Outlay Fund	Debt Service Fund
ASSETS					
Cash and cash equivalents	\$ 12,207				
Investments	2,122,384		2,001,712	4,615,271	6,266,412
Property taxes receivable	406,591			27,073	132,037
Accounts receivable	47,621	990			
Due from other governments	1,612,116	5,037,635		277,118	
Inventory					
Refundable deposit	25,393				
Prepaid expenditures	288,415			954,855	
Leases receivable					
Total assets	\$ 4,514,727	5,038,625	2,001,712	5,874,317	6,398,449
LIABILITIES					
Liabilities:					
Accounts payable and accrued payroll	\$ 963,571	302,417		57,076	
Overdraft of cash		4,736,208			
Accrued interest payable					994,600
Bonds payable					5,215,000
Unearned revenues	43,729		2,001,712		
Total liabilities	1,007,300	5,038,625	2,001,712	57,076	6,209,600
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue- property taxes	352,609			12,010	94,664
Leases					
Total deferred inflows of resources	352,609			12,010	94,664
FUND BALANCES					
Nonspendable	288,415			954,855	
Restricted	804,337			4,850,376	94,185
Assigned					
Unassigned	2,062,066				
Total fund balances	3,154,818			5,805,231	94,185
Total liabilities, deferred inflows of resources and fund balances	\$ 4,514,727	5,038,625	2,001,712	5,874,317	6,398,449

See accompanying notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
277,113	289,320
4,578,728	19,584,507
	565,701
11,875	60,486
4,046,766	10,973,635
52,619	52,619
54,409	79,802
7,953	1,251,223
656,838	656,838
<u>9,686,301</u>	<u>33,514,131</u>
381,470	1,704,534
	4,736,208
	994,600
	5,215,000
581,202	2,626,643
<u>962,672</u>	<u>15,276,985</u>
	459,283
656,838	656,838
<u>656,838</u>	<u>1,116,121</u>
60,572	1,303,842
7,433,356	13,182,254
572,863	572,863
	2,062,066
<u>8,066,791</u>	<u>17,121,025</u>
<u>9,686,301</u>	<u>33,514,131</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Fund balances - total governmental funds	\$ 17,121,025
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	
Governmental capital assets	100,822,531
Less accumulated depreciation	<u>(39,525,392)</u>
Capital assets used in governmental activities	<u>61,297,139</u>
Net OPEB assets held in trust for future benefits are not available for District operations and, therefore, are reported as unavailable revenue in the funds	
	<u>785,087</u>
Deferred inflows and outflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, not reported in the governmental funds	
	<u>(692,437)</u>
Long-term liabilities, such as net pension/OPEB liabilities and bonds payable, are not due and payable in the current period and, therefore, are not reported as a liability in the governmental funds	
Net pension/OPEB liability	(20,918,416)
Governmental bonds payable	(53,223,824)
Compensated absences	<u>(783,606)</u>
Long-term liabilities not due and payable in the current period	<u>(74,925,846)</u>
General obligation bond principal due early in the following year is recorded as an expenditure and liability in the governmental funds	
	<u>5,215,000</u>
Property tax revenues not received within 60 days after year end are deferred in the funds, but recognized as revenues on the government-wide accrual basis	
	<u>459,283</u>
Net position of governmental activities	<u>\$ 9,259,251</u>

See accompanying notes to basic financial statements.

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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	General Fund	Education Stabilization Fund	Capital Outlay Fund	Debt Service Fund
Revenues:				
Interest on investments	\$		17,708	53,545
Property taxes	11,104,710		2,943,376	7,087,113
Intergovernmental grants and aid				
County	510,745		94,836	
State	5,901,704		907,616	
Federal	282,226	4,143,244		
Food services sales				
Other local	459,480			
Total revenues	<u>18,258,865</u>	<u>4,143,244</u>	<u>3,963,536</u>	<u>7,140,658</u>
Expenditures:				
Current				
Instruction	9,544,069	2,520,775	426,008	
Support services	9,891,972	1,462,779	2,536	
Operation of noninstructional services	51,617	55,257		
Facilities acquisition and construction		5,367	497,659	
Debt service				
Redemption of bonds				5,725,690
Interest and fiscal charges				1,486,243
Total expenditures	<u>19,487,658</u>	<u>4,044,178</u>	<u>926,203</u>	<u>7,211,933</u>
Excess (deficiency) of revenues over expenditures	<u>(1,228,793)</u>	<u>99,066</u>	<u>3,037,333</u>	<u>(71,275)</u>
Other financing sources (uses):				
Transfers in	624,724			
Transfers (out)		(99,066)		
Total other financing sources (uses)	<u>624,724</u>	<u>(99,066)</u>		
Net change in fund balances	(604,069)		3,037,333	(71,275)
Fund balances, beginning of year	3,704,069		2,881,412	165,460
Increase (decrease) reserve for prepaid items	54,818		(113,514)	
Increase (decrease) reserve for inventory				
Fund balances, end of year	<u>\$ 3,154,818</u>	<u></u>	<u>5,805,231</u>	<u>94,185</u>

See accompanying notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
35,769	107,022
	21,135,199
	605,581
2,959,909	9,769,229
6,084,397	10,509,867
18,231	18,231
832,323	1,291,803
<u>9,930,629</u>	<u>43,436,932</u>
3,483,736	15,974,588
2,721,854	14,079,141
1,713,669	1,820,543
723,690	1,226,716
	5,725,690
	1,486,243
<u>8,642,949</u>	<u>40,312,921</u>
<u>1,287,680</u>	<u>3,124,011</u>
	624,724
<u>(525,658)</u>	<u>(624,724)</u>
<u>(525,658)</u>	
762,022	3,124,011
7,303,000	14,053,941
7,953	(50,743)
<u>(6,184)</u>	<u>(6,184)</u>
<u>8,066,791</u>	<u>17,121,025</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds \$ 3,124,011

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense

Expenditures for capital assets	502,880
Loss on fixed asset disposals	(138,633)
Less current year depreciation	<u>(3,826,731)</u>
Excess capital expenditures over depreciation	<u>(3,462,484)</u>

Some revenues reported in the statement of activities do not provide current financial resources and therefore, are not reported as revenues in governmental funds

Property tax revenues	<u>23,377</u>
	<u>23,377</u>

Pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the School's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Pension/OPEB contributions	2,464,476
Pension/OPEB expense	<u>(2,551,994)</u>
	<u>(87,518)</u>

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The issuance of long-term debt increases long-term liabilities on the statement of net position and the repayment of principal on long-term debt reduces long-term debt on the statement of net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when the debt is first issued, whereas these items are deferred and amortized over the term of the long-term debt in the statement of activities

Principal payments on general obligation bonds	<u>5,725,690</u>
Differences in treatment of long-term debt and related items	<u>5,725,690</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Change in long-term compensated absences	(54,820)
Change in inventory	(6,184)
Change in prepaid items	<u>(50,743)</u>
Expenses reported in statement of activities and not in governmental funds	<u>(111,747)</u>

Change in net position of governmental activities \$ 5,211,329

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Osborn Elementary School District No. 8 (District) have been prepared in accordance with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

For the year ended June 30, 2022, the District implemented the provisions of GASB Statement No. 87, *Leases*, as amended, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. As a result, the District's financial statements have been modified to reflect the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows and outflows of resources based on the contract payment provisions.

A summary of the District's more significant accounting policies follows.

Reporting Entity - The financial reporting entity consists of a primary government and its component units. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Additionally, the District is not included in any other governmental reporting entity.

Component units are legally separate organizations for which elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and is either (1) able to impose its will on that organization or (2) there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. The District may be financially accountable if an organization is fiscally dependent on the District.

There are no component units combined with the District for financial reporting purposes. Accordingly, the District's basic financial statements include only the funds and account groups of those organizational entities for which its elected governing board is financially accountable.

The District's major operations include education, pupil transportation, construction and maintenance of District facilities, and food services.

Basis of Presentation – The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the District as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Government-Wide and Fund Financial Statements – The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any business-type activities.

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

Separate financial statements are provided for governmental funds. Major individual funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Cont'd)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The District's major revenue sources that are susceptible to accrual are property taxes, tuition, intergovernmental grants and aid and investment earnings. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when to the extent they are due and payable. General capital assets are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under lease contracts are reported as other financing sources.

Property taxes, intergovernmental grants and aid, tuition, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Food services and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues also arise when resources are received by the District before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

The District reports the following major governmental funds:

The **General Fund** is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. It is described as the Maintenance and Operation Fund by Arizona Revised Statutes (A.R.S.).

The **Education Stabilization Fund** accounts for funds relating to the COVID 19 education stabilization fund grants funded through the CARES and ARP acts.

The **Arizona Transportation Modernization Fund** accounts for funds received for implementing improved transportation methods in the District.

The **Capital Outlay Fund** accounts for transactions relating to the acquisition of items by purchase, lease-purchase, or lease as prescribed by A.R.S. §15-903(C).

The **Debt Service Fund** accounts for resources accumulated and used for the payment of general long-term debt principal, interest and related costs.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Cash and Investments – The District considers cash on hand, demand deposits, cash on deposit with the County Treasurer, and only those highly liquid investments with a maturity of 3 months or less when purchased to be cash equivalents. Money market investments and certificate deposits with a remaining maturity of 1 year or less at time of purchase are stated at fair value.

Inventory – Inventories in the government-wide financial statements are recorded as assets when purchased and expensed when consumed. These inventories are stated at cost using the first-in, first-out method.

The District accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and as nonspendable fund balance to indicate that they do not constitute “available spendable resources”, except for donated U.S.D.A. commodities which are recorded as unearned revenues. These inventories are stated at cost using the first-in, first-out method. Commodities received from the U.S.D.A. are recorded as an expenditure when consumed and are recorded at fair value based on guidelines provided by the U.S.D.A.

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

Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund balances between governmental funds are eliminated on the Statement of Net Position.

All receivables, including property taxes receivable, are shown net of an allowance for uncollectibles.

Leases - As lessor, the District recognizes lease receivables with an initial, individual value of \$15,000 or more. If there is no stated rate in the lease contract (or if the stated rate is not the rate the District charges the lessee) and the implicit rate cannot be determined, the District uses its own estimated incremental borrowing rate as the discount rate to measure lease receivables. The District's estimated incremental borrowing rate is calculated as described above.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Capital Assets – Capital assets, which include land and improvements, buildings and improvements, vehicles, furniture and equipment, are reported in the governmental activities columns in the government-wide financial statements.

Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation/amortization on all assets is provided on a straight-line basis over the following estimated useful lives:

Buildings	5-40 years
Improvements other than buildings	20 years
Furniture and equipment	5-20 years
Vehicles	5-15 years

Deferred Outflows and Inflows of Resources – The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

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

Fund Balance Classifications – Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Fund Balance Classifications (Cont'd)

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the District's Governing Board, which is the highest level of decision-making authority within the District. Only the Governing Board can remove or change the constraints place on committed fund balances.

Assigned fund balances are resources constrained by the District's intent to be used for specific purposes, but that are neither restricted nor committed. The Governing Board has authorized the Finance Office to make assignments of resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it's the District's policy to use the restricted fund balance first. For the disbursement of unrestricted fund balances, it is the District's policy to use committed amounts first, followed by assigned amounts, and lastly unassigned amounts.

Investment Earnings – Investment earnings is composed of interest, dividends, and net changes in the fair value of applicable investments.

Compensated Absences – Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered, including all applicable salary-related payments associated with the payment of compensated absences, such as the employer's share of social security and Medicare taxes and contributions to the Arizona State Retirement System. Employees may accumulate up to 40 days of vacation depending on years of service, but any vacation hours in excess of 20 days that are unused upon resignation or termination are forfeited. Sick leave benefits provide for ordinary sick pay and are cumulative but do not vest with employees with three years of service or less. However, for employees who have more than three years of service, sick leave benefits do vest and therefore are accrued. The current and long-term liabilities including related benefits, for accumulated vacation and sick leave are reported on the government-wide financial statements. Resources from the General and Special Revenue Funds are used to pay for compensated absences.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Property Taxes – Property tax levies are obtained by applying tax rate against either the primary assessed valuation or the secondary assessed valuation. Primary and secondary valuation categories are composed of the exact same properties. However, the primary category limits the increase in property values to 10% from the previous year, while there is no limit to the increase in property values for secondary valuation. Override and debt service tax rates are applied to secondary assessed valuation and all other tax rates are applied to the primary assessed valuation.

The County levies real property taxes on or before the third Monday in August, which become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

The County also levies various personal property taxes during the year, which are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days thereafter.

However, a lien against real and personal property assessed attaches on the first day of January preceding assessment and levy thereof.

Estimates - The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of certain contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts, as well as issuance costs and the difference between the reacquisition price and the net carrying amount of the old debt, are deferred and amortized over the life of the bonds using the straight-line method over the term of the related debt.

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Subsequent Events – The District has reviewed all subsequent events through January 30, 2023, which was the date the financial statements were available to be issued.

Prior Year Amounts – Certain prior year amounts have been reclassified to conform with current year presentations.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information – The District adopts an annual operating budget for expenditures for all governmental fund types on essentially the same modified accrual basis of accounting used to record actual expenditures. The Governing Board presents a proposed budget to the Superintendent of Public Instruction and County School Superintendent on or by July 5. The Governing Board legally adopts the final budget by July 15, after a public hearing has been held.

Budgetary control over expenditures is exercised at the fund level. However, the General Fund is budgeted within three subsections titled regular education programs, special education programs, and pupil transportation, any of which may be overexpended with the Governing Board's prior approval at a public meeting, providing the expenditures for all subsections do not exceed the General Fund's total budget. The Maintenance and Operation Fund budget was increased by \$633,034 during the year ended June 30, 2022.

A budget of revenues is not adopted or prepared by the District. However, an estimate of current year revenues to be collected is prepared. These estimates were used in the preparation of the supplementary and required supplementary information to the basic financial statements.

In November 2018, voters authorized a seven-year Maintenance and Operations Budget Override, commencing in fiscal year 2019-20, of up to 15% of the revenue control limit. The override will continue to help maintain present levels of service.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT'D)

Excess of Expenditures Over Appropriations – Expenditures exceeded the budget in the following funds:

	<u>Overexpenditure</u>
Major Fund:	
General Fund (Indirect costs)	\$ 3,843
Non-major Funds:	
Instructional Improvement	7,976
Results Based Funding	145,494
Gifts and Donations	34,015

Resources were available to meet the over-expenditures listed above.

NOTE 3 – NET POSITION RESTRICTED BY ENABLING LEGISLATION

Classroom Site Funds - In accordance with A.R.S. §15-977, the classroom site fund is established consisting of monies transferred to the fund pursuant to section 37-521, subsection B and section 42-5029, subsection E, paragraph 10. Teacher compensation increases based on performance or teacher base salary increases distributed pursuant to the statute shall supplement, and not supplant, teacher compensation monies from any other sources. As of June 30, 2022, \$1,858,603 is classified as restricted net position for use at school sites, primarily for compensation and related expenses.

Instructional Improvement Fund - In accordance with A.R.S. §15-979, the instructional improvement fund is established consisting of monies deposited pursuant to sections 5-601.02(H)(3)(a)(i) and 5-601.02(H)(3)(b)(i), and interest earned on those monies. The department of education shall administer the fund. The fund is not subject to appropriation, and expenditures from the fund are not subject to outside approval notwithstanding any statutory provision to the contrary. Each school district and charter school may utilize up to fifty percent of the amount of monies determined pursuant to subsection C for teacher compensation increases and class size reduction as provided in section 15-977. The remaining fifty percent may be used for dropout prevention programs and instructional improvement programs including programs to develop minimum reading skills for students by the end of third grade. As of June 30, 2022, \$14,020 is classified as restricted net position for use at school sites, primarily for compensation and related expenses.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – NET POSITION RESTRICTED BY ENABLING LEGISLATION (CONT'D)

Results Based Funding - In accordance with A.R.S. §15-249.08, monies received shall not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received from the fund shall be used at the school that earned the results for teacher salaries, to hire teachers, for school leader salaries, for classroom supplies and for other strategies to sustain outcomes for students at that school. A portion of the monies received from the fund may be used for expanding and replicating that school site as a quality school model. As of June 30, 2022, \$485,516 is classified as restricted net position for use at school sites.

NOTE 4 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes require the District to deposit all cash with the County Treasurer, except as discussed below. Cash with the County Treasurer is pooled for investment purposes, except for cash in the Bond Building and Debt Service Funds, which may be invested separately.

Statute authorizes the District to separately invest monies of the Bond Building and Debt Service Funds in the State Treasurer's investment pools; obligations issued and guaranteed by the United States or any of its agencies or instrumentalities; specified state and local government bonds; and interest-bearing savings accounts or certificates of deposit.

Statute authorizes the District to deposit monies of the Auxiliary Operations and Student Activities Funds in bank accounts. Monies in these funds may also be invested. In addition, statute authorizes the District to maintain various bank accounts such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholdings accounts for taxes, employee insurance programs, and federal savings bonds. Some of these bank accounts may be interest bearing.

Statute does not include any requirements for and the District does not have any formal policies for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. Statute requires collateral for deposits at 102% of all deposits not covered by federal depository insurance.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. At June 30, 2022, the carrying amount of the District's deposits was \$289,320 and the bank balances were \$289,320. At June 30, 2022, the \$250,000 of the bank balances were covered by Federal Depository Insurance, the remaining \$39,320 was uninsured.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – DEPOSITS AND INVESTMENTS (CONT'D)

Investments - At June 30, 2022, the District's investments, categorized within the fair value hierarchy established by generally accepted accounting principles, consisted of investment in the County Treasurer's Investment pool with a fair value of \$19,584,507 and average maturities of 623 days. The County Treasurer's investment pool is unrated.

The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares and the participant's shares are not identified with specific investments. No comparable oversight is provided for the County Treasurer's investment pool, and that pool's structure does not provide for shares.

Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The District has no investment policy that would further limit its investment choices. As of June 30, 2022, the District's investment in the County Treasurer's investment pool did not receive a credit quality rating from a national rating agency.

Custodial Credit Risk – Investments – The District's investment in the County Treasurer's investment pool represent a proportionate interest in the pool's portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 – RECEIVABLES

Property taxes receivable, net of allowance for uncollectibles, consists of uncollected property taxes as determined from the records of the County Treasurer’s Office. At June 30, 2022, the uncollected property taxes were as follows:

<u>Year</u>	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Debt Service Fund</u>	<u>Government-wide Total</u>
2021-22	\$ 394,287	25,703	125,029	545,019
2020-21	5,623	673	3,104	9,400
2019-20	3,762	471	2,389	6,622
2018-19	1,728	226	982	2,936
2017-18	1,191	-	533	1,724
Total	<u>\$ 406,591</u>	<u>27,073</u>	<u>132,037</u>	<u>565,701</u>

Governmental funds report unavailable revenue in connection with receivables for property tax revenues and other revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of available revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (general fund)	\$ 352,609	
Delinquent property taxes receivable (capital outlay fund)	12,010	
Delinquent property taxes receivable (debt service fund)	94,664	
State equalization from overreported ADM (general fund)		43,729
Grant drawdowns prior to meeting all eligibility requirements - (Arizona transportation modernization fund)		2,001,712
Grant drawdowns prior to meeting all eligibility requirements - (nonmajor funds - special revenue fund)		581,202
	<u>\$ 459,283</u>	<u>2,626,643</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LEASES RECEIVABLE

The District acts as a lessor for several cell tower agreements under the provisions of contracts classified as leases. The related receivables under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Lease revenue of \$22,588 and related interest revenue of \$9,813 are recorded as other local revenue in the School Plant Fund.

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

<u>Year Ending June 30</u>	
2023	\$ 32,717
2024	36,239
2025	36,708
2026	37,809
2027	38,307
2028-2032	200,814
2033-2037	173,900
2038-2042	125,591
2043-2045	<u>82,273</u>
	<u><u>\$ 764,358</u></u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Completed Construction</u>	<u>Ending Balances</u>
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 4,580,083				4,580,083
Construction in progress	3,744	11,451		(3,744)	11,451
	<u>4,583,827</u>	<u>11,451</u>		<u>(3,744)</u>	<u>4,591,534</u>
Total capital assets not being depreciated					
Capital assets being depreciated					
Land improvements	5,343,500		(219,005)		5,124,495
Buildings and other improvements	87,979,880	388,103	(468,799)	3,744	87,902,928
Furniture, equipment, and vehicles	3,476,363	103,326	(376,115)		3,203,574
	<u>96,799,743</u>	<u>491,429</u>	<u>(1,063,919)</u>	<u>3,744</u>	<u>96,230,997</u>
Total capital assets being depreciated					
Less accumulated depreciation for:					
Land improvements	(2,674,485)	(248,697)	162,320		(2,760,862)
Buildings and other improvements	(31,850,643)	(3,357,231)	387,951		(34,819,923)
Furniture, equipment, and vehicles	(2,098,819)	(220,803)	375,015		(1,944,607)
	<u>(36,623,947)</u>	<u>(3,826,731)</u>	<u>925,286</u>		<u>(39,525,392)</u>
Total accumulated depreciation					
Total capital assets being depreciated, net	<u>60,175,796</u>	<u>(3,335,302)</u>	<u>(138,633)</u>	<u>3,744</u>	<u>56,705,605</u>
Governmental activities capital assets, net	<u>\$ 64,759,623</u>	<u>(3,323,851)</u>	<u>(138,633)</u>		<u>61,297,139</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 3,389,740
Support services	412,472
Operation of noninstructional services	24,519
	<u>3,826,731</u>
Total depreciation expense	<u>\$ 3,826,731</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 – OBLIGATIONS UNDER LONG-TERM DEBT

Bonds Payable – The District issues general obligation bonds to provide funds for acquisition and construction of major capital facilities. The District repays general obligation bonds from voter-approved property taxes out of the Debt Service Fund. Bonds payable at June 30, 2022 consisted of the outstanding general obligation bonds presented below. The bonds are callable with interest payable semiannually.

	<u>Outstanding Principal June 30, 2022</u>
Refunding bonds of 2016; original amount \$20,510,000 interest rates from 2.00 to 5.00%; maturing July 1, 2022 through 2024	\$ 6,050,000
School improvement of 2017; original amount \$23,180,000, interest rates from 2.50 to 5.00%; maturing July 1, 2022 through 2037	20,580,000
School improvement of 2017; original amount \$19,710,000, interest rates from 2.00 to 5.00%; maturing July 1, 2022 through 2038	18,785,000
School improvement of 2017; original amount \$3,000,000, interest rate of 1.45%; maturing July 1, 2023 through 2025	<u>3,000,000</u>
	<u><u>\$ 48,415,000</u></u>

Payments of principal and interest on the bonds for the years ending June 30 are due as follows.

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 5,215,000	510,690	1,893,950	7,619,640
2024	5,300,000	510,689	1,695,825	7,506,514
2025	5,360,000	510,688	1,509,425	7,380,113
2026	2,775,000	249,938	1,395,650	4,420,588
2027	1,825,000	241,363	1,319,775	3,386,138
2028-2032	10,525,000	1,206,818	5,174,625	16,906,443
2033-2037	13,150,000	1,206,818	2,470,375	16,827,193
2038-2039	<u>4,265,000</u>	<u>371,820</u>	<u>145,475</u>	<u>4,782,295</u>
	<u><u>\$ 48,415,000</u></u>	<u><u>4,808,824</u></u>	<u><u>15,605,100</u></u>	<u><u>68,828,924</u></u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 – OBLIGATIONS UNDER LONG-TERM DEBT (CONT'D)

Compensated Absences - Compensated absences are paid from various funds in the same proportion that those funds pay payroll costs. During fiscal year 2022, the District paid for compensated absences as follows: 61 percent from the General Fund and 39 percent from other funds.

Changes in long-term liabilities for the year ended June 30, 2022 are as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
General obligation bonds	\$ 58,694,514		(5,470,690)	53,223,824	5,725,690
Compensated absences	<u>728,786</u>	<u>335,057</u>	<u>(280,237)</u>	<u>783,606</u>	<u>106,857</u>
Total Governmental Long-Term Liabilities	<u>\$ 59,423,300</u>	<u>335,057</u>	<u>(5,750,927)</u>	<u>54,007,430</u>	<u>5,832,547</u>

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES

Compliance – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures/expenses that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Litigation - In the normal course of business, the District is exposed to various contingent liabilities such as claims and lawsuits for which no provision has been made in the basic financial statements. The District's management is of the opinion that insurance coverage is adequate to cover any possible losses.

Construction Contracts – During the year ended June 30, 2021, the District issued \$3,000,000 in school improvement bonds (Note 8) to fund projects for school and district improvements. As of June 30, 2022, the District has entered into construction contracts totaling \$175,810 for these projects. Costs incurred through June 30, 2022 have been capitalized as "construction in progress" and additional costs will be capitalized when incurred. At year end, the District's commitments under these contracts was \$164,359.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District provides for these risks through the purchase of commercial insurance. Settled claims resulting from these risks have not exceeded the purchased commercial insurance in any of the past three fiscal years.

The District joined the Arizona School Risk Retention Trust, Inc. (Trust). The Trust is a public entity risk pool currently operating as a common risk management and insurance program for school districts and community colleges in the State. The District pays an annual premium to the Trust for its general insurance coverage. The agreement provides that Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts. The District's contributions to the Trust totaled \$307,143 for the year ended June 30, 2022.

The District's employees have health insurance coverage with the Kairos Health Arizona, Inc. (Kairos). Kairos is a public entity risk-sharing and insurance purchasing pool. The District pays a monthly premium to Kairos for employees' health insurance coverage. If the pool becomes either insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the District may be assessed an additional amount not to exceed the original required annual contribution to the pool. The District's contributions to Kairos totaled \$2,169,783 for the year ended June 30, 2022.

The District joined the Arizona School Alliance for Workers' Compensation, Inc. (Alliance) together with other school districts in the state for risks of loss related to workers' compensation claims. The Alliance is a public entity risk pool currently operating as a common risk management and insurance program for school districts in the State. The District pays quarterly premiums to the Alliance for its employee workers' compensation coverage. The agreement provides that the Alliance will be self-sustaining through members' premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event. The District's contributions to the Alliance totaled \$181,430 for the year ended June 30, 2022.

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Description – District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Benefits Provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

ASRS	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Contributions - In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2022, statute required active ASRS members to contribute at the actuarially determined rate of 12.41 percent (12.22 percent for retirement and 0.19 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.41 percent (12.01 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.19 percent for long-term disability) of the active members' annual covered payroll. In addition, the District was required by statute to contribute at the actuarially determined rate of 10.22 percent (10.13 percent for retirement, and 0.09 percent for long-term disability) of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the ASRS would typically fill. The District's contributions to the pension plan for the year ended June 30, 2022, were \$2,464,476. The District's contributions to the pension, health insurance, premium benefit, and long-term disability plans for the year ended June 30, 2022, were \$2,385,405, \$41,710 and \$37,361, respectively.

During fiscal year 2022, the District paid for pension and OPEB contributions as follows: 60.77 percent from the General Fund, and 39.23 percent from other funds.

Liability – At June 30, 2022, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net pension/OPEB (asset) liability
Pension	\$ 20,885,324
Health insurance premium benefit	(785,087)
Long-term disability	33,092

The net assets and net liabilities were measured as of June 30, 2021. The total pension liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2020, to the measurement date of June 30, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7-7.2 percent to 2.9-8.4 percent.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Liability (Cont'd)

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2021, and the change from its proportions measured as of June 30, 2020, were

	<u>Proportion June 30, 2021</u>	<u>Increase (decrease) from June 30, 2020</u>
Pension	0.15895 %	0.00592
Health insurance premium benefit	0.16114	0.00617
Long-term disability	0.16031	0.00611

Expense – For the year ended June 30, 2022, the District recognized the following pension and OPEB expense.

	<u>Pension/OPEB expense</u>
Pension	\$ 2,719,178
Health insurance premium benefit	(160,334)
Long-term disability	(6,850)

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Deferred outflows/inflows of resources - For the year ended June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions		Health insurance premium benefit		Long-term disability	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 318,378			272,270	9,559	2,697
Changes in assumptions or other inputs	2,718,392		38,922	31,741	10,583	41,696
Net difference between projected and actual earnings on plan investments		6,617,205		291,228		22,918
Changes in proportion and differences between District contributions and proportionate share of contributions	1,025,771			3,324	6,393	1,832
Contributions subsequent to the measurement date	<u>2,385,405</u>		<u>41,710</u>		<u>37,361</u>	
	<u>\$ 6,447,946</u>	<u>6,617,205</u>	<u>80,632</u>	<u>598,563</u>	<u>63,896</u>	<u>69,143</u>

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized in expenses as follows:

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Deferred outflows/inflows of resources (Cont'd)

Year ending June 30:	Pension	Health insurance premium benefit	Long-term disability
2023	\$ (825,537)	131,331	5,851
2024	(358,893)	125,874	5,453
2025	1,458,755	137,858	6,281
2026	2,280,339	152,137	9,750
2027		12,441	3,002
Thereafter			12,271
	<u>\$ 2,554,664</u>	<u>559,641</u>	<u>42,608</u>

Actuarial Assumptions - The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.00%
Projected salary increases	2.9%-8.4% for pensions/not applicable for OPEB
Inflation rate	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Equity	50%	4.90%
Fixed income - credit	20%	5.20%
Fixed income - interest rate sensitive	10%	0.70%
Real Estate	20%	5.70%
Total	<u>100%</u>	

Discount Rate – At June 30, 2021, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's proportionate share of the ASRS net pension/OPEB (asset) liability to changes in the discount rate – The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

Proportionate share of the	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Net pension liability	\$ 32,850,866	20,885,324	10,909,373
Net health insurance premium benefit (asset)	(519,810)	(785,087)	(1,010,661)
Net long-term disability liability	43,090	33,092	23,418

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

Contributions Payable – The District's accrued payroll and employee benefits included \$204,894 of outstanding pension and OPEB contribution amounts payable to ASRS for the year ended June 30, 2022.

NOTE 12 - FUND BALANCE CLASSIFICATIONS OF GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2022, were as follows:

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fund balances:					
Nonspendable:					
Prepaid items	\$ 288,415	954,855		7,953	1,251,223
Inventory				52,619	52,619
Total nonspendable	<u>288,415</u>	<u>954,855</u>		<u>60,572</u>	<u>1,303,842</u>
Restricted for:					
Debt Service			94,185		94,185
Capital Projects		4,850,376		2,503,375	7,353,751
Voter approved initiatives				2,358,139	2,358,139
Food service				1,783,789	1,783,789
Extracurricular activities tax credits				299,084	299,084
Other purposes	804,337			488,969	1,293,306
Assigned to:					
School Plant				572,863	572,863
Total restricted	<u>804,337</u>	<u>4,850,376</u>	<u>94,185</u>	<u>8,006,219</u>	<u>13,755,117</u>
Unassigned	<u>2,062,066</u>				<u>2,062,066</u>
Total fund balances	<u>\$ 3,154,818</u>	<u>5,805,231</u>	<u>94,185</u>	<u>8,066,791</u>	<u>17,121,025</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 13 – INTERFUND TRANSFERS

	General Fund	Education Stabilization Fund	Other Governmental Funds	Total
Transfers-in	\$ 624,724			624,724
Transfers-out		(99,066)	(525,658)	(624,724)
	\$ 624,724	(99,066)	(525,658)	

Transfers between funds are used to record Federal and State grant funds utilized for indirect costs in the Indirect Cost Fund.

NOTE 14 – UNCERTAINTY DUE TO COVID-19

The District's operations were affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The full impact of the COVID 19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future changes in net assets. Management is actively monitoring the situation and its effects on the District's financial condition, including funding sources. The District is not able to estimate the effects of the COVID-19 outbreak on its financial condition, changes in net assets or liquidity. However, the District has been awarded the ESSER II and ESSER III grants totaling approximately \$15.4 million to aid in the continued success and operation of the District through September 2024. The unspent grant allocations at June 30, 2022 were approximately \$10.4 million.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 15 – PRIOR PERIOD ADJUSTMENT

Due to the immateriality of the (assets)/liabilities associated with OPEB, the District did not previously report amounts in the governmental activities and Statement of Net Position as required by GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, as amended. Changes in the discount rate applied to the OPEB (assets)/liabilities resulted in these amounts becoming material to the District’s financial statements. Accordingly, beginning balances of the governmental activities have been restated as of July 1, 2021 as follows:

	Governmental Activities
Net position, as previously reported at June 30, 2021	\$ 4,065,360
Prior period adjustment-implementation of GASB 87:	
OPEB (asset) associated with the health insurance premium benefit	65,112
OPEB liability associated with the long-term disability	(82,550)
Total prior period adjustment	(17,438)
Fund balance/net position as restated, July 1, 2021	\$ 4,047,922

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
(BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$		11,447	11,447
Property taxes	12,349,784	12,349,784	11,104,710	(1,245,074)
Intergovernmental grants and aid				
County	520,000	520,000	510,744	(9,256)
State	5,901,744	5,901,744	5,901,704	(40)
Other local	7,000	7,000	24,373	17,373
	<u>18,778,528</u>	<u>18,778,528</u>	<u>17,552,978</u>	<u>(1,225,550)</u>
Expenditures				
Current				
Instruction	11,671,612	12,065,986	9,371,111	2,694,875
Support services	8,203,820	8,442,480	8,986,255	(543,775)
Operation of noninstructional services	75,000	75,000	46,786	28,214
	<u>19,950,432</u>	<u>20,583,466</u>	<u>18,404,152</u>	<u>2,179,314</u>
Excess (deficiency) of revenues over expenditures	(1,171,904)	(1,804,938)	(851,174)	953,764
Fund balances, beginning of year	1,835,294	1,835,294	1,835,294	
Increase in reserve for prepaid items			54,818	54,818
Fund balances, end of year	<u>\$ 663,390</u>	<u>30,356</u>	<u>1,038,938</u>	<u>1,008,582</u>

See accompanying notes to required supplementary information.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE FOR THE EDUCATION STABILIZATION FUND
(BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants and aid				
Federal	\$ 16,727,077	16,727,077	4,143,244	(12,583,833)
Total revenues	<u>16,727,077</u>	<u>16,727,077</u>	<u>4,143,244</u>	<u>(12,583,833)</u>
Expenditures				
Current				
Instruction	7,311,484	6,725,411	2,520,775	4,204,636
Support services	8,674,879	9,258,317	1,462,779	7,795,538
Operation of noninstructional services	405,000	405,000	55,257	349,743
Facilities acquisition and construction			5,367	(5,367)
Total expenditures	<u>16,391,363</u>	<u>16,388,728</u>	<u>4,044,178</u>	<u>12,344,550</u>
Excess (deficiency) of revenues over expenditures	335,714	338,349	99,066	(239,283)
Other financing sources (uses):				
Transfers out	<u>(335,714)</u>	<u>(338,349)</u>	<u>(99,066)</u>	<u>239,283</u>
Total other financing sources (uses)	<u>(335,714)</u>	<u>(338,349)</u>	<u>(99,066)</u>	<u>239,283</u>
Fund balances, beginning of year				
Fund balances, end of year	<u>\$</u>			

See accompanying notes to required supplementary information.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

The adopted budget of the District is prepared on a basis consistent with accounting principles generally accepted in the United States of America, except for the following items.

- Certain activities reported in the General Fund are budgeted in separate funds in accordance with Arizona Revised Statutes.

Consequently, the following adjustments are necessary to present the General Fund actual revenues, expenditures, other financing sources (uses), and fund balance at June 30, 2022 on a budgetary basis in order to provide a meaningful comparison.

	General Fund			
	Revenues	Expenditures	Transfers in	Ending Fund Balance
Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 18,258,865	19,487,658	624,724	3,154,818
Activities in separate funds	(705,887)	(1,083,506)	(624,724)	(2,115,880)
Budgetary comparison schedules	\$ 17,552,978	18,404,152		1,038,938

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION/OPEB LIABILITY
YEAR ENDED JUNE 30, 2022

ARIZONA STATE RETIREMENT SYSTEM - PENSION

	Reporting Fiscal Year (Measurement Date)								2014 through 2013
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Proportion of the net pension liability	0.1590%	0.1530%	0.1439%	0.1436%	0.1532%	0.1491%	0.1440%	0.1543%	Information not available
Proportionate share of the net pension liability	\$ 20,885,324	26,514,774	20,942,035	20,027,146	23,860,900	24,058,167	22,434,244	22,832,147	
Covered payroll	\$ 17,377,547	16,420,946	15,303,309	14,497,686	14,770,126	13,956,042	13,275,321	13,740,306	
Proportionate share of the net pension liability as a percentage of its covered payroll	120.19%	161.47%	136.85%	138.14%	161.55%	172.39%	168.99%	166.17%	
Plan fiduciary net position as a percentage of the total pension liability	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION/OPEB LIABILITY
YEAR ENDED JUNE 30, 2022**

ARIZONA STATE RETIREMENT SYSTEM – HEALTH INSURANCE PREMIUM BENEFIT

	Reporting Fiscal Year (Measurement Date)	
	2022 (2021)	2021 through 2013
Proportion of the net OPEB (asset)	0.1611%	Information immaterial
Proportionate share of the net OPEB (asset)	\$ (785,087)	
Covered payroll	\$ 17,377,547	
Proportionate share of the net OPEB (asset) as a percentage of its covered payroll	-4.52%	
Plan fiduciary net position as a percentage of the total OPEB liability	130.24%	

ARIZONA STATE RETIREMENT SYSTEM – LONG-TERM DISABILITY

	(Measurement Date)	
	2022 (2021)	2021 through 2013
Proportion of the net OPEB liability	0.1603%	Information immaterial
Proportionate share of the net OPEB liability	\$ 33,092	
Covered payroll	\$ 17,377,547	
Proportionate share of the net OPEB liability as a percentage of its covered payroll	0.19%	
Plan fiduciary net position as a percentage of the total OPEB liability	90.38%	

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PENSION/OPEB CONTRIBUTIONS
JUNE 30, 2022**

ARIZONA STATE RETIREMENT SYSTEM - PENSION

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contribution	\$ 2,385,405	\$ 2,082,532	1,918,995	1,695,724	1,559,470	1,601,121	1,523,686	1,524,226	1,554,352	Information not available
Contribution in relation to the statutorily required contribution	2,385,405	2,082,532	1,918,995	1,695,724	1,559,470	1,601,121	1,523,686	1,524,226	1,554,352	
Contribution deficiency (excess)	\$ -	\$ -	-	-	-	-	-	-	-	-
Covered payroll	19,909,595	17,377,547	16,420,946	15,303,309	14,497,686	14,770,126	13,956,042	13,275,321	13,740,306	
Contributions as a percentage of covered payroll	11.98%	11.98%	11.69%	11.08%	10.76%	10.84%	10.92%	11.48%	11.31%	

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PENSION/OPEB CONTRIBUTIONS
JUNE 30, 2022**

ARIZONA STATE RETIREMENT SYSTEM - HEALTH INSURANCE PREMIUM BENEFIT

	Reporting Fiscal Year	
	2022	2021 through 2013
Statutorily required contribution	\$ 41,710	Information immaterial
Contribution in relation to the statutorily required contribution	41,710	
Contribution deficiency (excess)	\$ -	
Covered payroll	19,909,595	
Contributions as a percentage of covered payroll	0.21%	

ARIZONA STATE RETIREMENT SYSTEM - LONG-TERM DISABILITY

	Reporting Fiscal Year	
	2022	2021 through 2013
Statutorily required contribution	\$ 37,361	Information immaterial
Contribution in relation to the statutorily required contribution	37,361	
Contribution deficiency (excess)	\$ -	
Covered payroll	19,909,595	
Contributions as a percentage of covered payroll	0.19%	

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
REAL PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Real Property Tax Levy	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Tax Levy		Amount	Percent of Tax Levy
2021-22	\$ 22,376,081	\$ 21,831,062	97.56 %	\$ -	\$ 21,831,062	97.56 %
2020-21	21,454,434	20,879,523	97.32	565,511	21,445,034	99.96
2019-20	21,508,221	20,874,736	97.05	626,863	21,501,599	99.97
2018-19	19,791,588	19,467,966	98.36	320,686	19,788,652	99.99
2017-18	15,272,036	14,899,164	97.56	371,148	15,270,312	99.99
2016-17	14,609,917	14,300,535	97.88	309,382	14,609,917	100.00
2015-16	14,954,594	14,635,012	97.86	319,582	14,954,594	100.00
2014-15	14,603,541	14,189,242	97.16	414,299	14,603,541	100.00
2013-14	14,859,944	14,396,058	96.88	463,886	14,859,944	100.00
2012-13	17,256,584	16,261,830	94.24	994,754	17,256,584	100.00

Source: Real Property Tax Levies and Collections were obtained from the Maricopa County Treasurer's Secured Levy Report.

Notes: Taxes are collected by the Treasurer of the County. Taxes in support of debt service are levied by the Board of Supervisors of the County as required by Arizona Revised Statutes. Delinquent taxes are subject to an interest and penalty charge of 16% per annum, which is prorated at a monthly rate of 1.33%. Interest and penalty collections for delinquent taxes are not included in the collection figures above, but are deposited in the County's General Fund. Interest and penalties with respect to the first half tax collections (delinquent November 1) are waived if the full year's taxes are paid by December 31.

In November 2013, voters in the District authorized the District to continue to exceed its statutorily prescribed maintenance and operations budget limit by an amount not to exceed 15% of the prescribed limit. The authorization, which began in fiscal year 2014/15, extends for seven years, although in the sixth (fiscal year 2019/20) and seventh (fiscal year 2020/21) years, the amount by which the prescribed budget limit may be exceeded is limited to 10% and 5%, respectively. Tax rates for corresponding years include amounts available for this override. In November 2018, voters authorized a seven-year Maintenance and Operations Budget Override, commencing in fiscal year 2019-20, of up to 15% of the revenue control limit.

Unsecured personal property taxes are not included in this schedule.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
ESTIMATED NET FULL CASH VALUE HISTORIES
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Estimated Net Full Cash Value</u>
2021-22	\$ 6,697,542,216
2020-21	5,994,875,277
2019-20	5,629,353,143
2018-19	4,895,560,923
2017-18	4,188,698,306
2016-17	3,672,964,009
2015-16	3,261,197,856
2014-15	3,593,085,890
2013-14	3,242,780,302
2012-13	3,323,301,047

Notes: Estimated net full cash value is the total market value of the property less net exempt property within the District.

Estimated net full cash values were obtained from the State and County Abstracts of the Assessment Roll, Arizona Department of Revenue.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SECONDARY ASSESSED VALUATION BY PROPERTY CLASSIFICATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Mines, Utility, and Commercial</u>	<u>Agricultural and Vacant</u>	<u>Residential (Owner Occupied)</u>	<u>Rental Residential</u>	<u>Historic and Foreign Trade</u>	<u>Total</u>
2021-22 \$	301,393,214	9,438,847	84,608,744	107,638,625	7,016,054	510,095,484
2020-21	291,026,538	7,569,421	81,177,854	93,725,071	6,248,131	479,747,015
2019-20	331,228,505	6,873,206	76,114,102	80,159,532	5,865,922	500,241,267
2018-19	310,281,779	6,805,088	72,648,594	67,506,159	5,401,073	462,642,693
2017-18	253,690,712	10,991,042	69,119,222	59,993,202	4,853,585	398,647,763
2016-17	247,567,337	8,960,239	61,177,875	53,512,014	4,392,070	375,609,535
2015-16	251,003,905	9,136,513	58,401,564	49,607,157	4,113,353	372,262,492
2014-15	262,456,811	9,292,920	68,090,424	57,339,621	4,709,995	401,889,771
2013-14	263,583,232	13,531,347	53,502,940	41,190,582	3,435,727	375,243,828
2012-13	300,118,797	13,295,230	67,723,050	37,614,907	3,960,667	422,712,651

Source: *State and County Abstract of the Assessment Roll, Arizona Department of Revenue.*

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
 DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT RATIOS
 JUNE 30, 2022
 (UNAUDITED)**

	Per Capita Bonded Debt Population Estimated <u>@ 42,850</u>	As % of District's Secondary Assessed <u>Valuation</u>	As % of District's Estimated Full Cash <u>Value</u>
Net Direct General Obligation Bonded Debt (\$48,415,000)	\$ 1,130	9.49 %	0.72 %
Net Direct and Overlapping General Obligation Bonded Debt (\$118,341,279)	2,762	23.20	1.77

Note: Population estimate was obtained from the District.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
 DIRECT GENERAL OBLIGATION BONDED DEBT
 OUTSTANDING AND TO BE OUTSTANDING
 JUNE 30, 2022
 (UNAUDITED)**

Issue Series	Original Amount	Purpose	Final Maturity Date (July 1)	Balance Outstanding and to be Outstanding
2016	\$ 20,510,000	Refunding	2024	\$ 6,050,000
2017	23,180,000	School Improvement	2037	20,580,000
2017	19,710,000	School Improvement	2038	18,785,000
2017	3,000,000	School Improvement	2025	<u>3,000,000</u>
Total General Obligation Bonded Debt Outstanding				<u><u>\$ 48,415,000</u></u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2022
(UNAUDITED)**

District General Obligation and Refunding Bonds:

Net secondary assessed valuation \$ 510,095,484

Debt limit - 15% of net secondary assessed valuation \$ 76,514,323

Amount of debt applicable to debt limit:

General obligation and refunding bonds outstanding and to be outstanding	\$	53,223,824
Less current bond payment accrued in debt service fund		5,215,000
Less bond premium		4,808,824
Less fund balance in debt service fund available for payment of principal		<u>94,185</u>

Total amount of debt applicable to debt limit 43,105,815

LEGAL DEBT MARGIN \$ 33,408,508

Class B Bonds:

Debt limit - 10% of net secondary assessed valuation \$ 51,009,548

Amount of debt applicable to debt limit:

B bond general obligation bonds outstanding and to be outstanding, net of premium due within one year		5,215,000
Less fund balance in debt service fund		<u>94,185</u>

Total amount of debt applicable to debt limit 5,120,815

LEGAL DEBT MARGIN \$ 45,888,733

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
PRINCIPAL TAXPAYERS
JUNE 30, 2022
(UNAUDITED)**

<u>Taxpayer</u>	<u>Type</u>	2021-22 Secondary Assessed <u>Valuation</u>	As % of District's Secondary Assessed <u>Valuation</u>
Phoenix Plaza PT LLC	Office Building	\$ 27,968,232	5.48 %
LBA Realty Fund II-WBP III LLC	Office Building	12,302,078	2.41
Arizona Public Service Company	Utilities	12,056,884	2.36
IP BPG City Square LLC	Office Buildings	9,703,849	1.90
Christown 1755 LLC	Shopping Center	8,531,943	1.67
BPRE Phoenix Holdings Limited Partnership	Office Building	7,236,516	1.42
Gaedeke Holding LTD	Office Buildings	6,681,717	1.31
ROC III DPC 3200 N Central LLC	Office Building	6,649,240	1.30
Oak Street Investment Grade Net Lease Fund SE	Office Building	6,213,557	1.22
4041 Central Plaza LLC	Office Building	<u>5,624,875</u>	<u>1.10</u>
		<u><u>\$ 102,968,891</u></u>	<u><u>20.17 %</u></u>

Note: Assessed valuation amounts were obtained by the District from the Maricopa County Assessor. The amounts are approximate and may be slightly higher or lower.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
AVERAGE DAILY MEMBERSHIP (ADM)
LAST TEN FISCAL YEARS
(UNAUDITED)**

Enrollment (ADM):

<u>Fiscal Year</u>	<u>ADM</u>
2021-22	2,389
2020-21	2,375
2019-20	2,631
2018-19	2,681
2017-18	2,720
2016-17	2,778
2015-16	2,766
2014-15	2,706
2013-14	2,747
2012-13	2,828

Source: The Arizona Department of Education and the District.

Notes: ADM means average daily membership and is computed by taking the average number of students enrolled over the first 100 days of the school year.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Number</u>	<u>Expenditures</u>	<u>Total Expenditures</u>
<u>U.S. Department of Education</u>				
<u>Direct programs</u>				
Indian Education - Grants to Local Educational Agencies	84.060	S060A210238		\$ 35,153
<u>Passed Through Arizona State Department of Education</u>				
Title I Grants to Local Educational Agencies	84.010	S010A210003		1,636,430
Special Education Cluster				
Special Education - Grants to States	84.027A	H027A210007	867,891	
Special Education - Preschool Grants	84.173A	H173A210003	21,249	
COVID 19 - Special Education - Grants to States	84.027X	H027X210007	<u>48,867</u>	938,007
Education for Homeless Children and Youth	84.196	S196A210003		14,572
Twenty-First Century Community Learning Centers	84.287	S287C210003		549,192
English Language Acquisition State Grants	84.365	S365A210003		58,425
Supporting Effective Instruction State Grants	84.367	S367A210049		85,443
Student Support and Academic Enrichment Program	84.424	S367A210049		113,464
COVID 19 - Education Stabilization Fund	84.425C	S425D200038	15,038	
	84.425D	S425D200038	101,781	
	84.425D	S425D210038	1,203,700	
	84.425U	S425U210038	2,785,970	
	84.425W	S425W210003	<u>36,755</u>	4,143,244
<u>U.S. Department of Agriculture</u>				
<u>Passed Through Arizona State Department of Education</u>				
Child Nutrition Cluster				
Cash Assistance				
National School Lunch Program	10.555	N/A	37,032	
COVID 19 - National School Lunch Program	10.555	N/A	182,461	
Summer Food Service Program for Children	10.559	N/A	2,059,275	
Non-Cash Assistance (Commodities)				
National School Lunch Program	10.555	N/A	<u>159,925</u>	2,438,693
COVID 19 - Pandemic EBT Administrative Costs	10.649	N/A		3,063
<u>U.S. Department of Health and Human Services</u>				
<u>Passed Through Public Consulting Group, Inc.</u>				
Medical Assistance Program	93.778	N/A		25,100
<u>Passed Through Arizona State Department of Economic Security</u>				
COVID 19 - Child Care Development Block Grant	93.575	N/A		164,098
<u>U.S. Department of Interior</u>				
<u>Passed Through Arizona State Department of Education</u>				
Indian Education - Assistance to Schools	15.130	N/A		<u>45,609</u>
				<u>\$ 10,250,493</u>

See accompanying notes to schedule of expenditures of federal awards.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

NOTE 1 - ACCOUNTING PRINCIPLES

This Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting.

NOTE 2 - CLASSIFICATION OF FEDERAL AWARDS

In accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as described in § 200.518 Major program determination paragraph (b)(1), or (b)(3), because total federal expenditures were less than \$25,000,000, Type A programs are all programs with expenditures equal to or greater than \$750,000 and Type B programs are all programs with expenditures less than \$750,000. Major programs were determined using a risk-based approach.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

Program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2022 Catalog of Federal Domestic Assistance.

NOTE 4 – INDIRECT COST RATE

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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Government Audit Quality Center

**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Governing Board
Osborn Elementary School District No. 8

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Osborn Elementary School District No. 8 (District), as of and for the year ended June 30, 2022, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management and the Governing Board of the District in the Uniform System of Financial Records Compliance Questionnaire dated January 30, 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Glendale, Arizona
January 30, 2023

John C. Todd II, P.C.
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**Independent Auditors' Report on Compliance for Each Major Federal Program and on
Internal Control Over Compliance required by the Uniform Guidance**

Governing Board
Osborn Elementary School District No. 8

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Osborn Elementary School District No. 8 's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-101. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-101 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Glendale, Arizona
January 30, 2023

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 1 - SUMMARY OF AUDITORS' RESULTS
JUNE 30, 2022**

YES NO

Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>
Significant deficiencies identified in internal controls over financial reporting?	___ <u>X</u> ___
Material weaknesses identified in internal control over financial reporting?	___ <u>X</u> ___
Noncompliance material to the financial statements noted?	___ <u>X</u> ___

Federal Awards

Significant deficiencies identified in internal controls over major programs?	<u>X</u> ___
Material weaknesses identified in internal control over major programs?	___ <u>X</u> ___
Type of auditors' report issued on compliance for major programs?	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, § 200.516 Audit finding§ paragraph (a)?	<u>X</u> ___

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.027A/10.173A/10.027X	Special Education Cluster
84.425C/84.425D/84.425U/84.425W	COVID 19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	___ <u>X</u> ___

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 2 - FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS* – MATERIAL WEAKNESS
JUNE 30, 2022**

None.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 3 - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
JUNE 30, 2022**

REFERENCE: 2022-101

CFDA NUMBER: 84.027A – SPECIAL EDUCATION – GRANTS TO STATES

CFDA NUMBER: 84.027X – SPECIAL EDUCATION – GRANTS TO STATES

CFDA NUMBER: 84.173A – SPECIAL EDUCATION – PRESCHOOL GRANTS

U.S. DEPARTMENT OF EDUCATION – 2022

PASSED THROUGH ARIZONA STATE DEPARTMENT OF EDUCATION

GRANT NUMBERS: H027A210007, H027X210007, H173A210003

QUESTIONED COSTS

N/A

CONDITION

The following errors were noted during the review of 40 special education student files:

1. For 5 of 40 files tested, the Individualized education program (IEP) was not completed timely. The IEPs were between 1 and 54 days late.
2. For 3 of 40 files tested, the primary disability category was not properly reported. A prior or secondary eligibility category was used rather than the current primary eligibility category.
3. Although the District has established internal control processes and procedures to ensure student files include required documentation, the performance of these control activities was not documented for 1 of 40 provider files tested.

All children were provided appropriate services timely and the errors had no effect on funding amounts.

CRITERIA

In accordance with 34 CFR 300.323 (c)(1), a meeting to develop an IEP for a child is conducted within 30 days of a determination that the child needs special education and related services.

In accordance with 34 CFR 300.324 (b) Review and revision of IEPs – (1) General, each public agency must ensure that, subject to paragraphs (b)(2) and (b)(3) of this section, the IEP Team – (i) Reviews the child's IEP periodically, but not less than annually, to determine whether the annual goals for the child are being achieved.

In accordance with 2 CFR 200.61, internal controls means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external use; and(c) Compliance with applicable laws and regulations.

EFFECT

Federal program requirements were not complied with. IEP and reevaluations were not completed timely.

CAUSE

Although the internal controls were adequately designed, there were deficiencies in the execution of the controls.

(continued)

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 3 - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
JUNE 30, 2022**

REFERENCE: 2022-101 (CONT'D)

RECOMMENDATION AND BENEFIT

A process should be developed to ensure that IEPs are completed timely and disability categories are properly reported. Additionally, control activities to ensure provider student files include required documentation should be documented. This will help ensure that federal program requirements are complied with and IEPs and reevaluations are completed timely.

VIEWS OF RESPONSIBLE OFFICIALS

See Corrective Action Plan.

(concluded)

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2022**

Clarendon School

4th - 6th Grade
1225 W. Clarendon
Phoenix, AZ 85013
(602) 707-2200

Encanto School

Preschool - 3rd Grade
1420 W. Osborn
Phoenix, AZ 85013
(602) 707-2300

Longview School

Preschool - 6th Grade
1209 E. Indian School
Phoenix, AZ 85014
(602) 707-2700

Montecito

Community School

Preschool-8th Grade
715 E Montecito
Phoenix, AZ 85014
(602) 707-2500

Osborn

Community iSchool

Kindergarten-8th Grade
715 E. Montecito
Phoenix, AZ 85014
(602) 707-2047

Osborn Middle School

7th - 8th Grade
1102 W. Highland
Phoenix, AZ 85013
(602) 707-2400

Solano School

Preschool - 6th Grade
1526 W. Missouri
Phoenix, AZ 85015
(602) 707-2600

**REFERENCE: 21-01
ATTENDANCE**

CONDITION

The attendance reporting process contains the following control deficiencies, which are considered material weaknesses:

1. Middle schools teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data.
2. The District's membership and absence records did not reconcile to the Arizona Department of Education (ADE) AzEDS reports at June 30, 2021. Membership was under reported by 673 days and absences were over reported by 20,336.25 days. Distance Learning absence codes reported as excused absences were corrected in the computerized attendance system and re-reported as unexcused absences, resulting in the overstatement of absences.

STATUS
Corrected.



**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2022**

Clarendon School

4th - 6th Grade
1225 W. Clarendon
Phoenix, AZ 85013
(602) 707-2200

Encanto School

Preschool - 3rd Grade
1420 W. Osborn
Phoenix, AZ 85013
(602) 707-2300

Longview School

Preschool - 6th Grade
1209 E. Indian School
Phoenix, AZ 85014
(602) 707-2700

Montecito

Community School
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Phoenix, AZ 85014
(602) 707-2500

Osborn

Community iSchool
Kindergarten-8th Grade
715 E. Montecito
Phoenix, AZ 85014
(602) 707-2047

Osborn Middle School

7th - 8th Grade
1102 W. Highland
Phoenix, AZ 85013
(602) 707-2400

Solano School

Preschool - 6th Grade
1526 W. Missouri
Phoenix, AZ 85015
(602) 707-2600

REFERENCE: 2021-101

**CFDA NUMBER 10.555 – NATIONAL SCHOOL LUNCH PROGRAM
CFDA NUMBER 10.559 – SUMMER FOOD SERVICE PROGRAM FOR CHILDREN
U.S. DEPARTMENT OF AGRICULTURE - 2021
PASSED THROUGH ARIZONA STATE DEPARTMENT OF EDUCATION**

**QUESTIONED COSTS
N/A**

CONDITION

The following deficiencies were noted while testing reimbursement claims for September 2020, April 2021 and June 2021:

1. Summary sheets for April and June 2021 did not agree to the ADE Summer Food Service Program Daily Meal Count Forms. This resulted in an overreporting of 24 Breakfasts and 6 Afternoon Snacks and an underreporting of 22 Lunches.
2. Summary sheets re-created for September 2020 had the following errors:
 - a. The summary sheets did not agree to the district wide Site Meal Service Summary submitted to ADE. This resulted in an overreporting of 433 Breakfasts and 298 Lunches.
 - b. The summary sheets did not agree to supporting ADE Summer Food Service Program Daily Meal Count Forms, manual route sheets for deliveries or other supporting documentation. This resulted in an overreporting of 432 Breakfasts and 432 Lunches.

These variances resulted in an over payment (known questioned costs) of \$5,056. However, after projecting the various types of errors over three meal categories for the entire year, likely questioned costs totaled \$3,787.

STATUS

Partially corrected.



**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
CORRECTIVE ACTION PLAN
JUNE 30, 2022**

Clarendon School
4th - 6th Grade
1225 W. Clarendon
Phoenix, AZ 85013
(602) 707-2200

Encanto School
Preschool - 3rd Grade
1420 W. Osborn
Phoenix, AZ 85013
(602) 707-2300

Longview School
Preschool - 6th Grade
1209 E. Indian School
Phoenix, AZ 85014
(602) 707-2700

**Montecito
Community School**
Preschool-8th Grade
715 E Montecito
Phoenix, AZ 85014
(602) 707-2500

**Osborn
Community iSchool**
Kindergarten-8th Grade
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Phoenix, AZ 85014
(602) 707-2047

Osborn Middle School
7th - 8th Grade
1102 W. Highland
Phoenix, AZ 85013
(602) 707-2400

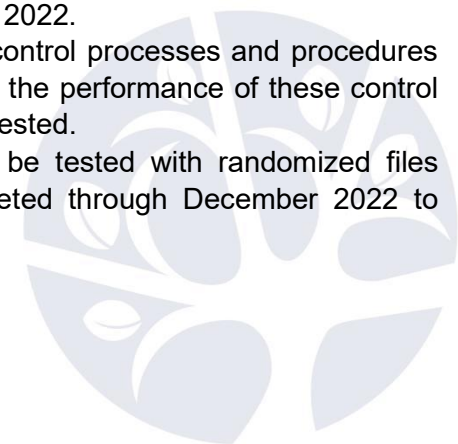
Solano School
Preschool - 6th Grade
1526 W. Missouri
Phoenix, AZ 85015
(602) 707-2600

REFERENCE: 2022-101

**CFDA NUMBER: 84.027A – SPECIAL EDUCATION – GRANTS TO STATES
CFDA NUMBER: 84.027X – SPECIAL EDUCATION – GRANTS TO STATES
CFDA NUMBER: 84.173A – SPECIAL EDUCATION – PRESCHOOL GRANTS
U.S. DEPARTMENT OF EDUCATION – 2022
PASSED THROUGH ARIZONA STATE DEPARTMENT OF EDUCATION
GRANT NUMBERS: H027A210007, H027X210007, H173A210003**

CLIENT RESPONSE AND CORRECTIVE ACTION PLAN
We concur with the condition.

1. Name of the contact person responsible for corrective action:
Mariah Kelly-Hatcher, Director of Student Services
2. Corrective action planned:
 - 1) Error 1: For 4 of 40 files tested, the Individualized education program (IEP) was not completed timely. The IEPs were between 2 and 54 days late.
 - Internal procedure of prioritizing parent attendance will be adjusted and communicated to reflect documentation being completed timely prior to the expiration date. Completed August 2022.
 - Internal procedure of school psychologist oversight of IEP calendaring and regular meetings to ensure deadline adherence implemented. Completed August 2022.
 - Verbal corrective discipline warning, to be followed with a written corrective discipline for IEPs not completed timely. Completed October 2021, April 2022, May 2022.
 - 2) Error 2: For 3 of 40 files tested, the primary disability category was not properly reported. A prior or secondary eligibility category was used rather than the current primary eligibility category.
 - Internal procedure established for regular checks of eligibility alignment among documents and district reporting. Established August 2022.
 - 3) Error 3: Although the District has established internal control processes and procedures to ensure student files include required documentation, the performance of these control activities was not documented for 1 of 40 provider files tested.
 - Internal control processes were reviewed and will be tested with randomized files bimonthly. This process will continue to be completed through December 2022 to ensure fidelity.
3. Anticipated completion date:
December 15, 2022.



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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

**UNIFORM SYSTEM OF FINANCIAL RECORDS
COMPLIANCE QUESTIONNAIRE**

JUNE 30, 2022

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John C. Todd II, P.C.
Certified Public Accountants

6635 West Happy Valley Road
Suite A104, PMB 309
Glendale, AZ 85310
Telephone: (623) 581-8117
Fax: (623) 581-8906
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Member
American Institute of CPAs
Arizona Society of CPAs
Government Audit Quality Center

**Independent Accountants' Report on
Applying Agreed Upon Procedures**

Governing Board
Osborn Elementary School District No. 8

We have performed the procedures enumerated in the accompanying Auditor General of Arizona (Auditor General) Uniform System of Financial Records Compliance Questionnaire which were agreed to by Osborn Elementary School District No. 8 (District) and the Auditor General of Arizona, and the Arizona Department of Education (Department) for the year ended June 30, 2022. Management is responsible for the School's compliance with those requirements.

The District has agreed to and acknowledged that the procedures performed are appropriate in evaluating the District's compliance with applicable legal requirements during the year ended June 30, 2022. Additionally, the Sponsor has agreed to and acknowledged that the procedure performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and Findings

We completed the accompanying Uniform System of Financial Records Compliance Questionnaire in accordance with the instructions contained therein. Our findings are listed below the applicable question in the accompanying Uniform System of Financial Records Compliance Questionnaire.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon engagement.

This report is intended solely for the information and use of the District, the Auditor General and the Department and is not intended to be and should not be used by anyone other than these specified parties.



Glendale, Arizona
January 30, 2023

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Osborn Elementary School District
Uniform System of Financial Records Compliance Questionnaire
For Fiscal Year Ended June 30, 2022

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (CQ).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting CQ sections constitutes the required systematic reviews.

Audit firms must gain an understanding of the district's internal controls and obtain and document sufficient, appropriate evidence annually to support each CQ response. These instructions, the CQ questions, and the required review procedures constitute the minimum audit standards for completing the CQ. Required review procedures are included in the "tooltip" next to applicable questions in the web-based auditor submission CQ. The Arizona Auditor General may reject CQs that are not prepared in compliance with the minimum audit standards.

- Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor's CQ responses and related comments.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" responses on the CQ.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
- Audit firms must consider population size in determining the number of items to test (i.e., sample, scan, review, examine, or observe), and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Credit cards and purchasing cards, Procurement, and Student attendance reporting CQ sections prescribe minimum sample sizes for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the applicable questions throughout the CQ.
- A "Yes" response indicates that the audit firm has determined that the district complied with the USFR for that question based on auditor obtained evidence. Several review procedures allow for auditors to determine whether the district implemented compensating controls when recommended USFR procedures could not be implemented due to limited staff size. When compensating controls are found, auditors should answer the question "Yes" and describe in the comments the compensating controls in place to meet the question's objective. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the CQ, audit reports, audit documentation, and any other sources of information available.
- A "No" response indicates the district did not comply with the USFR for that question. Audit firms must explain the district's deficiency noted for all "No" responses in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report, and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted, or dollar amount of the error, and any other relevant information that would provide context for the deficiency.

Cash and revenues questions apply to all the district's cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for "No" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.

- An "N/A" response indicates the district did not have activity related to the USFR requirements for that question. The audit firm must explain all "N/A" responses in the comment box below the question, unless the reason for the N/A is obvious.

The questions in the CQ do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the CQ, including the School District Procurement Rules and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's CQ responses and comments available on request for the Arizona Auditor General and the ADE's review. To facilitate this review, the audit firm should include in the audit documentation a copy of the CQ with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the CQ, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based auditor submission CQ. Audit firms should print the file to PDF to create the CQ document to distribute to the district. As required by A.R.S. §15-914(D), the district must submit the completed CQ with the audit reporting package to the district's county school superintendent's office and ADE.

Governing board/management procedures

Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.

1. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

2. The District annually provided guidance to all governing board members and employees on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as part of their employment. [A.R.S. §§38-502](#) and [38-509](#)

3. The District annually obtained conflict-of-interest (COI) forms that adequately allowed governing board members and employees to fully disclose a conflict of interest in any contract, sale, purchase, or service, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §38-502](#)

4. The District maintained, for public inspection, a special file with all documents necessary to memorialize all conflict-of-interest disclosures. [A.R.S. §38-509](#)

5. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that purchase. [A.R.S. §§38-502\(11\)](#) and [38-503\(B\)](#).

6. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A

7. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment.

Yes

8. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#)

Yes

9. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#)

Yes

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018

Yes

Sample

2

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by [A.R.S. §15-342\(25\)](#).

N/A

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

1. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget—Submission and Publication Instructions](#).

Yes ▼

2. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget. [A.R.S. §15-905\(E\)](#).

Yes ▼

3. Total budgeted expenditures on the adopted budget for the M&O Fund and UCO Fund were within the general budget limit and the unrestricted capital budget limit. If not, and ADE notified the District that the budget exceeded either limit, the District followed the requirements of [A.R.S. §15-905\(E\)](#).

Yes ▼

4. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S. §15-905\(I\)](#).

Yes ▼

5. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S. §15-905\(M\)](#) and [A.R.S. §15-915](#)

Yes ▼

Accounting records

Objective: To determine whether the District accurately maintains accounting records to provide support for financial information.

Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.

1. The District coded transactions in accordance with the [USFR §III Chart of Accounts](#).

Yes ▼

2. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer.

Yes ▼

Population

491

Sample

4

3. The District transferred monies only between funds listed in the USFR §III Chart of Accounts—Authorized Transfers.

Yes ▼

Population

25

Sample

25

4. The District documented and dated a monthly review of financial transactions the county school superintendent (CSS) initiated (i.e., revenue or journal entries) for propriety and researched and resolved any differences.

Yes ▼

5. The District reconciled cash balances by fund monthly with the CSS or county treasurer’s records, as applicable, and properly supported, documented, and dated the reconciliations.

Yes ▼

6. The District reconciled revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS, and the reconciliation was reviewed and properly supported.

Yes ▼

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

1. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts.

No ▼

The revolving bank account was inactive.

2. The District used an M&O Fund revolving bank account in accordance with [A.R.S. §15-1101](#).

Yes ▼

3. The District used miscellaneous receipts clearing bank account(s) in accordance with [A.R.S. §15-341\(A\)\(20\)](#).

No ▼

Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts were not made monthly. Disbursements from the Miscellaneous Receipts Account occurred in April 2022 and September 2022, and Food Service Clearing Account disbursements occurred in November 2021, January 2022, April 2022 and July 2022.

4. The District used a Food Service Fund clearing bank account(s) in accordance with [USFR page X-F-5](#) and [Arizona Attorney General Opinion 160-35](#).

No ▼

Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts were not made monthly. Disbursements from the Miscellaneous Receipts Account occurred in April 2022 and September 2022, and Food Service Clearing Account disbursements occurred in November 2021, January 2022, April 2022 and July 2022.

5. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#).

N/A ▼

6. The District used an Auxiliary Operations Fund bank account in accordance with [A.R.S. §15-1126](#).

N/A ▼

7. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. [A.R.S. §15-1126](#)

No ▼

For 1 of 4 Auxiliary/Tax credit deposits tested, the deposit was not made at least weekly. The deposit was made one week late.

Population

3

Sample

2

8. The extracurricular activities fees tax credit monies were included in the Auxiliary Operations Fund and/or separately accounted for in a Extracurricular Activities Fees Tax Credit Fund.

Yes ▼

9. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#).

N/A ▼

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#).

N/A ▼

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account.

Yes ▼

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#).

N/A ▼

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#).

Yes ▼

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#).

Yes ▼

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#).

Yes ▼

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#).

N/A ▼

17. The District used the electronic payments clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#).

N/A ▼

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#).

N/A ▼

20. The use of debit cards was prohibited as a payment method associated with any District bank account.

Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account. Yes

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies. Yes

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs. Yes

Sample

8

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation. No

For 1 of 4 Auxiliary/Tax credit deposits tested, the deposit was not made at least weekly. The deposit was made one week late.

Sample

8

25. The District's deposits with the county treasurer were reconciled. Yes

26. The District retained supporting documentation for disbursements from bank accounts. Yes

Sample

8

27. The District safeguarded unused checks.

Yes ▼

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented.

Yes ▼

29. All District bank accounts were reconciled monthly by an employee not involved with cash-handling or issuing checks, and reconciliations were reviewed, signed, and dated by an employee independent of the cash-handling process.

Yes ▼

30. The District tracked and reconciled the number of meals sold to the total cash collected per day.

Yes ▼

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

1. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting.

Yes ▼

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

1. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold.

Yes ▼

2. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property.

Yes ▼

3. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually.

Yes ▼

4. The District's stewardship list for items costing at least \$1,000 but less than the District's capitalization threshold, included financed assets, and contained all required information.

Yes ▼

5. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list.

No ▼

For 1 of 5 fixed assets selected from the fixed asset listings, the asset was not tagged. Additionally, for 1 of 5 assets selected from the premises, the asset had 2 different tag numbers. For the asset with 2 tag numbers, the District removed the incorrect tag number.

6. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list.

Yes ▼

7. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion.

Yes ▼

Data Entry

December 2021 to Jur

8. The governing board or authorized designee approved stewardship and capital asset items disposed of during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with [Arizona Administrative Code \(A.A.C\) R7-2-1131](#).

Data Entry

Expenditures

Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.

1. The District separated responsibilities for expenditure processing among employees (i.e., voucher preparation, recordkeeping, and authorization).

2. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in [A.R.S. §15-207](#), [A.R.S. §15-304](#), [A.R.S. §15-907](#), and [A.R.S. §15-916](#).

For 2 of 16 disbursements tested, a Purchase Order was not created prior to receipt of the goods or services. Additionally, for 1 of 2 blanket purchases orders reviewed, the purchase order did not include a definite time period for the services. The purchase order was revised to include a definite time period and sent to the vendor on May 31, 2022.

3. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR.

Sample

4. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §§43-1089.01](#) and [15-342\(24\)](#). Yes ▼

Population

16

Sample

2

5. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes. Yes ▼

6. The District's expenditures made through written quotes or competitively awarded contracts, including cooperative contracts, agreed to quoted amounts or contract pricing and terms. No ▼

For 1 of 10 vendors selected for written quotes, only quotes from the 2 vendors not selected were available for review. Total purchases from the vendor for the FY 2021-2022 fiscal year were \$27,473.59. Accordingly, determination of the quoted price to actual price could not be determined.

7. The District prepared an Advice of Encumbrance for levy funds based on list the liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. [A.R.S. §15-906](#) (Districts authorized by [A.R.S. §15-914.01](#) to participate in the accounting responsibility program should perform the duties as described in [A.R.S. §15-304](#).) Yes ▼

8. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year vocational education spending. [A.R.S. §15-393](#) N/A ▼

9. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#) Yes ▼

Travel

Objective: To determine whether the District implemented effective controls to ensure employees were traveling for District purposes and appropriately compensated.

1. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of Arizona Department of Administration and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred.

Population

Sample

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and p-card purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

1. The District used credit cards.

Data Entry

2. The District used p-cards.

Data Entry

3. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing.

4. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

5. The District recovered cards immediately from terminated employees.

Yes ▼

6. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies.

Yes ▼

7. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements.

Yes ▼

8. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase.

Yes ▼

9. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees.

No ▼

For 2 of 3 credit card/account statements tested, payments were not made timely to avoid finance charges.

Procurement

Objective: To determine whether the District followed the School District Procurement Rules and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

1. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR.

No ▼

For 1 of 10 vendors selected for written quotes, only quotes from the 2 vendors not selected were available for review. Total purchases from the vendor for the FY 2021-2022 fiscal year were \$27,473.59. Accordingly, determination of the quoted price to actual price could not be determined.

Population

77

Sample

11

2. The District properly procured expenditures that individually or cumulatively totaled over \$100,000.

Yes ▼

3. The District maintained a list of prospective bidders. R7-2-1023

N/A ▼

4. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year.

N/A ▼

5. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. R7-2-1022, R7-2-1024(C), or R7-2-1042(C)

N/A ▼

Population

0

Sample

0

Data Entry

0

6. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. R7-2-1024(A) or R7-2-1042(B)

N/A ▼

7. The District included all required content in the solicitation, as applicable. R7-2-1024(B) or R7-2-1042(A)

N/A ▼

8. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. R7-2-1029 or R7-2-1045

N/A ▼

9. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. R7-2-1031(D) and R7-2-1050(C)

10. The District awarded contracts according to R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s).

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of R7-2-1100 through R7-2-1115.

12. The District obtained signed procurement disclosure statements for all employees with job responsibilities related to each procurement and for all nonemployee consultants or technical advisors involved in each procurement process. R7-2-1008 and R7-2-1015

13. The District prepared applicable written determinations as required throughout the procurement rules that specify the reasons for the determination and how the determination was made. R7-2-1004.

14. The District followed [A.R.S. §15-213](#), and R7-2-1093 for the use of multi-term contracts.

15. The District followed R7-2-1117 through R7-2-1123 for contracts for specified professional services.

16. The District's procurement files included the required information, as applicable. R7-2-1001(97)

N/A

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. A.R.S. §15-213(N) and R7-2-1003

Yes

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. R7-2-1191 through R7-2-1195

Yes

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period.

Yes

Population

7

Sample

13

Data Entry

State Contract, SAVE.

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative, including how the determination was made. R7-2-1004

N/A

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. R7-2-1011

N/A

Population

0

Sample

0

Data Entry

0

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. R7-2-1055 and R7-2-1056

Yes ▼

Sample

1

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. R7-2-1053 and R7-2-1086

Yes ▼

Sample

11

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#).

N/A ▼

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded \$100,000, or followed the guidelines for written quotes if below the threshold. [A.R.S. §38-503\(C\)](#)

N/A ▼

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and R7-2-1196(C)

N/A ▼

Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

1. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL).

Yes ▼

2. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in [A.R.S. §15-977](#) (see CSF FAQs).

Yes ▼

3. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3).

Yes ▼

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

1. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees.

Yes ▼

2. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date.

Yes ▼

3. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation.

Yes ▼

4. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay. Yes ▼

Population Sample

5. The District ensured hourly employees were not paid for more than the actual hours worked to date. Yes ▼

Population Sample

6. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4. No ▼

For 1 of 12 employee tested, the Arizona A-4 withholding form was not available for review. A new Arizona A-4 withholding form, that changed the employee elections, was obtained on May 31, 2022.

7. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. [A.R.S. §§15-512, 15-342](#), and [41-1750\(G\)](#). No ▼

For 1 of 12 employees tested, documentation of a valid fingerprint clearance card or fingerprint check was not available for review. The employee is a school crossing guard.

8. The District enrolled employees who met the ASRS membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual. Yes ▼

9. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#) Yes ▼

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment following District policies. Yes ▼

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor. Yes ▼

12. The District's payroll was properly reviewed and approved before processing and distribution to employees. Yes ▼

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

1. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget. Yes ▼

2. The District reported revenue and expenditure amounts on the AFR that agreed with the District's accounting records and applicable supporting documentation. Yes ▼

3. The District prepared the AFR and AFR summary (if one was prepared) with all information as required by [A.R.S. §15-904](#), and followed the [AFR Review, Submission, and Publication Instructions](#) Yes ▼

4. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records.

Yes ▼

5. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements.

Yes ▼

6. The District's website included its average teacher salary information required by [A.R.S. §15-903\(E\)](#), and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report

Yes ▼

7. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely. [A.R.S. §15-941](#) and [School Finance Reports](#)

Yes ▼

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

1. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(D\)\(1\), 15-901\(A\)\(1\), 15-901.07, and 15-901.08](#)

Yes ▼

2. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#)

N/A ▼

Sample

0

3. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#)

No ▼

For 6 of 33 students tested for absences, absences were not properly pro-rated. 2 students were reported as present, rather than half absent, 2 students were reported as .25 absent rather than present, 1 student was reported as .25 present rather than .75 absent and one student was reported as .75 absent rather than half absent. Absences were underreported by .75 days. Additionally, the District's membership and absences records did not reconcile to the Arizona Department of Education (ADE) AzEDS reports at June 30, 2022. Membership was under reported by 162.5 days and absences were over reported by 51 days.

Population

2388

Sample

33

Data Entry

33

4. The District prorated high school students' membership if enrolled in less than 4 subjects.

N/A ▼

Sample

0

5. The District was a CTED or CTED member.

N/A ▼

6. The District had an AOI program. [A.R.S. §15-808](#)

N/A ▼

7. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number.

N/A ▼

Population

0

Sample

0

8. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school. (excluding CTED satellite program classes)

N/A ▼

9. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(O\)](#)

N/A ▼

Sample

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. [A.R.S. §15-393\(Q\)](#)

N/A ▼

Sample

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. [A.R.S. §15-393\(Q\)](#)

N/A ▼

Sample

12. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI Program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#)

N/A ▼

Sample

13. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S. §15-828\(D\)](#).

Sample

14. The entry date in the computerized attendance system agreed to the entry form and was entered into the attendance system within 5 working days after the actual date of the student's enrollment. [A.R.S. §15-828](#).

Population

Sample

15. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17](#)

16. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#)

17. The District reported student withdrawal dates to ADE within 5 working days and maintained documentation that supported the date of data entry.

Population

Sample

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#)

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S.§15-901\(A\)\(1\)](#) Yes ▼

Population

24

Sample

10

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. [A.R.S.§15-901](#) No ▼

The District's membership and absences records did not reconcile to the Arizona Department of Education (ADE) AzEDS reports at June 30, 2022. Membership was under reported by 162.5 days and absences were over reported by 51 days.

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#) N/A ▼

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students. Yes ▼

Sample

15

23. For students participating in distance learning, the District followed attendance procedures defined in a governing-board-adopted ITM. Yes ▼

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

1. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

Yes ▼

2. The District reviewed and documented any system or software changes implemented.

Yes ▼

3. The District assessed security risks for its systems and data and provided employees annual security awareness training.

Yes ▼

4. The District immediately and appropriately modified terminated or transferred employees' or vendors' access to all District systems.

Yes ▼

5. The District's system software and hardware was physically protected from unauthorized access, theft, and environmental hazards.

Yes ▼

6. The District scheduled and performed data backup-control procedures for all critical systems at least systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data.

Yes ▼

7. The District routinely completed software and application updates and patches when they became available.

Yes ▼

8. The District had vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared. Yes ▼

9. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes. Yes ▼

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards. No ▼

Multifactor authentication was not implemented for all employees with remote or administrative access to critical IT systems.

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety. Yes ▼

12. The District monitored and reviewed IT system-generated incident or error reports to identify security threats or other unusual activity and addressed noted issues. Yes ▼

13. The District had recovery and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually. Yes ▼

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

1. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

No ▼

Miles and the number of students reported on the 2020-2021 route miles report did not agree to supporting documentation. Route miles for regular and special education students for the 1st 100 days of school were over reported by 1,625 and 35 miles, respectively, and eligible regular students were over reported by 12. Estimated route miles for school days 101-180 for regular students was over reported by 844 miles, under reported for special education students by 588 miles and eligible regular students were over reported by 12. Additionally, the District only used student counts and route miles from 1 day in the 1st 100 days of school to determine the number of students reported and the number of route miles per day. The District requested an ARS 15-915 adjustment totaling (\$5,148.74), which was processed on November 29, 2022.

Records management

Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.

1. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. www.azlibrary.gov/records

Yes ▼

General long-term debt

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

1. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

N/A ▼

2. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. [A.R.S. §15-1021\(F\)](#)

Yes ▼

3. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#)

N/A ▼

4. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#)

Yes ▼

All noted instances of any noncompliance with USFR requirements have been included in the CQ.

Preparer (AUDIT FIRM Representative)	Title	Date
Jennifer Tewhill	Audit Partner	01/30/2023

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – VIII-B

Agenda Item

**Approval and second reading of revisions policy KB- Parental Involvement in Education
(removing language intended for reference not as part of policy)**

For Board: Action Discussion Information

Background –

Per the recommendation of counsel, Governing Board policy KB should be modified to remove the “Optional Language” section.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

It is recommended that the Governing Board approve the Revision of Governing Board policy KB- Parental Involvement in Education.

Moved _____ Seconded _____ P/F

Compare KB © PARENTAL INVOLVEMENT IN EDUCATION

first

(version 7 to 6)

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

KB © PARENTAL INVOLVEMENT IN EDUCATION

Purpose

The Governing Board adopts this policy to promote the involvement of parents and guardians of children enrolled in the School District. This policy is adopted in consultation with parents, teachers and administrators.

The Governing Board recognizes parents' rights as codified in the Parents' Bill of Rights, [1-601](#), [1-602](#), and in Arizona's other codifications of parents' rights as stated in Title 15 of the Arizona Revised Statutes.

Outline of Policy KB, Regulations and Exhibits:

- A. Policy KB contains the Governing Board's policy as developed and adopted as required by law.
- B. Regulation KB-R incorporates the Superintendent's detailed guidance in administering this policy.
- C. Exhibit KB-EA provides Superintendents with a mechanism to collect and maintain instructional staff background information.
- D. Exhibit KB-EB contains the parents' bill of rights as codified for ease of reference.

Definitions

For the purpose of this policy "parent" means the natural or adoptive parent or legal guardian of a minor child.

Parental Involvement Procedures

The Superintendent, in consultation with parents, teachers, and administrators, shall develop procedures for parental involvement in the school(s). These shall include:

- A. A plan for parent participation in the school designed to improve parent and teacher cooperation in such areas as homework, attendance, and discipline. The plan shall provide for the administration of a parent-teacher satisfaction survey.
- B. A method by which parents may learn about the course of study for their children and review learning materials, including the source of any supplemental educational materials.
- C. Procedures by which parents have access to the school's library collection of available books and materials.

D. Procedures by which parents may receive a list of books and materials borrowed from the library by their children.

The following are exempt from paragraph C and D:

1. Schools without a full-time library media specialist or an equivalent position.
2. School district libraries that have agreements with county free library districts, municipal libraries or other entities pursuant to section 15-362, subsection D.

E. A procedure by which parents who object to any learning material or activity on the basis that it is harmful may withdraw their children from the activity or from the class or program in which the material is used and request an alternative assignment. Objection to a learning material or activity on the basis that it is harmful includes objection to a material or activity because it questions beliefs or practices in sex, morality, or religion or, because of sexual content, violent content, or profane or vulgar language.

F. A procedure by which parents or guardians of students enrolled in the District shall have access in advance to the instructional materials, learning materials and activities currently used by, or being considered for use by, the District.

G. A procedure by which the District shall obtain signed, written consent from a student's parent or guardian before using video, audio or electronic materials that may be inappropriate for the age of the student.

H. Procedures to prohibit the School District from providing sex education instruction to a student unless the student's parent provides written permission for the student to participate in the sex education curricula if the School District offers any sex education curricula pursuant to A.R.S. [15-711](#) on the requirement to include instruction to students in grades seven (7) through twelve (12) on laws relating to sexual conduct with a minor or [15-716](#) concerning instruction on immune deficiency syndrome, or pursuant to any rules adopted by the State Board of Education.

I. A procedure by which the District shall obtain signed, written consent from a student's parent or guardian before providing sex education to the student. At the same time the public educational institution seeks consent, it shall inform the student's parent or guardian of the parent's or guardian's right to review the instructional materials and activities.

J. Procedures by which parents will be notified in advance of and given the opportunity to withdraw their children from any instruction or presentations regarding sexuality in courses other than formal sex education curricula.

K. Procedures by which parents may learn about the nature and purpose of clubs and activities that are part of the school curriculum, extracurricular clubs, and activities that have been approved by the school.

L. Procedures by which parents will be notified in advance of and given the opportunity to opt their children into any instruction, learning materials or presentations regarding sexuality, in courses other than formal sex education curricula.

M. Procedures by which parents may learn about parental rights and responsibilities under the laws of this state, including the following:

1. The right to opt in to a sex education curriculum if one is provided by the District.
2. Open enrollment rights pursuant to A.R.S. [15-816.01](#), relating to the District policies on open enrollment.
3. The right to opt out of assignments pursuant to A.R.S. [1-601](#), Parents Bill of Rights. [See Exhibit KB-EB]
4. The right to opt a child out of immunizations as authorized by A.R.S. [15-873](#), relating to an outbreak of a communicable disease.
5. The promotion requirements prescribed in A.R.S. [15-701](#) for students in grades one (1) through eight (8).
6. The minimum course of study and competency requirements for graduation from high school prescribed in A.R.S. [15-701.01](#).
7. The right to opt out of instruction on the acquired immune deficiency syndrome as provided by A.R.S. [15-716](#).
8. The right to review their child's standardized norm-referenced test results pursuant to A.R.S. [15-743](#).
9. The right to participate in gifted programs pursuant as prescribed by A.R.S. [15-779.01](#).
10. The right to access instructional materials as directed by A.R.S. [15-730](#).
11. The right to receive the school's annual report card pursuant to A.R.S. [15-746](#).
12. The school attendance and age requirements for children prescribed in A.R.S. [15-802](#), [15-803](#) and [15-821](#).
13. The right to public review of courses of study textbooks and library books and materials in the common schools (preschool programs through grade eight [8]), as prescribed in A.R.S. [15-721](#), and in high schools, prescribed in A.R.S. [15-722](#).
14. The right to be excused from school attendance for religious purposes as described by A.R.S. [15-806](#).
15. Policies related to parental involvement pursuant to A.R.S. [15-102](#) and set out herein.
16. The right to seek membership on school councils pursuant to A.R.S. [15-351](#), describing the purpose, duties, and membership of a school council. [Subject to the exemption of certain school districts exempted as described in A.R.S. [15-352](#).]
17. Information about the student accountability information system (SAIS) as prescribed in section [15-1042](#).
18. The right to access the failing schools tutoring fund pursuant to A.R.S. [15-241](#).
19. The right to access all written and electronic records of a school district or school district employee concerning the parent's child pursuant to section [15-143](#), listed in Regulation KB-R.

20. Access to the Arizona Department of Education (DOE) statutory handbook of parental rights, which is posted on the DOE website and is prominently posted on a publicly accessible portion of the District website with a link to the statutory handbook of parental rights with the title and sections as listed below.

- a. Title 1, chapter 6.
- b. Section [15-102](#).
- c. Section [15-110](#).
- d. Section [15-113](#).
- e. Section [15-117](#).
- f. Section [15-351](#).
- g. Section [15-721](#).
- h. Section [15-722](#).
- i. Section [15-730](#).

~~**Optional language:** The following outlined items (to next double line) setting out the manner in which parents may be made aware of the District's Parental Involvement Policy are optional in whole or in part as determined by the local Governing Board.~~

~~The District plan under this policy may also include:~~

~~A. Making parents aware of this District parental involvement policy, including:~~

~~1. Rights under the Family Educational Rights and Privacy Act (FERPA) of 1974, as revised (20 U.S.C. 1232g) relating to access to children's official records.~~

~~2. The parent's right to inspect the District policies and curriculum.~~

~~B. Efforts to encourage the development of parenting skills.~~

~~C. The communication to parents of techniques designed to assist the student's learning experience in the home.~~

~~D. Efforts to encourage access to community and support services for children and families.~~

~~E. The promotion of communication between the school and parents concerning school programs and the academic progress of the parents' children.~~

~~F. Identifying opportunities for parents to participate in and support classroom instruction at the school.~~

~~G. Efforts to support, with appropriate training, parents as shared decision makers and to encourage membership on school councils.~~

~~H. The recognition of the diversity of parents and the development of guidelines that promote widespread parental participation and involvement in the school at various levels.~~

~~I. The development of preparation programs and specialized courses for certificated employees and administrators that promote parental involvement.~~

~~J. The development of strategies and programmatic structures at schools to encourage and enable parents to participate actively in their children's education.~~

~~K. Provide to parents the information in this policy in an electronic form.~~

Resumés of all current and former instructional personnel shall be maintained and available for inspection by parents and guardians of pupils enrolled. The resumé shall include individual educational and teaching background and experience in a particular academic content subject area.

For the purposes of this policy *parent* means the natural or adoptive parent or legal guardian of a minor child.

When a parent submits a written request for information to the Superintendent or a school principal during regular business hours:

A. The Superintendent or principal shall:

1. Deliver the requested information to the parent within ten (10) calendar days, or
2. Provide to the parent a written explanation for denial of the requested information.

B. If the requested information is denied or is not received by the parent within fifteen (15) calendar days:

1. The parent may submit in writing to the Governing Board a request for the requested information, and
2. The Governing Board shall consider the request at the next scheduled meeting of the Board on which the request can be properly noticed. If the request cannot be properly noticed on the next scheduled meeting agenda, the Governing Board shall formally consider the request at the next subsequent public meeting of the Governing Board.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[1-601](#)

[1-602](#)

[15-101](#)

[15-102](#)

[15-110](#)

[15-113](#)

[15-117](#)

[15-143](#)

[15-189.07](#)

[15-249](#)

[15-341](#)

[15-351](#)

[15-721](#)

[15-722](#)

[15-730](#)

CROSS REF.:

[ABA](#) - Community Involvement in Education

[IHBD](#) - Compensatory Education

[IJ](#) - Instructional Resources and Materials

[IJND](#) - Technology Resources

[JHD](#) - Exclusions and Exemptions from School Attendance

[KDB](#) - Public's Right to Know/Freedom of Information

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number – IX

**Agenda Item
Board Development**

For Board: Action Discussion Information

Background –

- A. AzABSE 9th Annual Teacher Leadership Summit June 21-22, 2023
- B. Governing Board member discussion of The Governance Core Chapters 6-7
 - a. Chapter 6
 - b. Chapter 7
- C. NALEO Annual Conference in New York City July 11-13, 2023

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

**The Osborn Community advances the full potential of every child
by developing emotional intelligence and academic excellence.**

Agenda Item Number –X

Agenda Item

Reflections/Feedback on Meeting

For Board: Action Discussion Information

Background –

Reflect on the business of tonight’s meeting. You may comment on how it aligns to our goals.

Legal

Financial

Governing Board Goals

- Community Connectedness and Increased Enrollment
- Maximize Student Learning & Achievement from PreK to High School
- Stewardship and Boardmanship
- Equity & Excellence for Opportunity and Outcomes

Recommendation

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

April 18, 2023

Board Meeting

The Osborn Community advances the full potential of every child by developing emotional intelligence and academic excellence.

Agenda Item Number – XI

Agenda Item

Future Agenda Items

For Board: Action Discussion Information

Future

Mrs. Ramos

- Information from exit interviews (**themes from exit interviews can be part of future HR report to the Board**)
- Work Study discussion on strategies of bringing testing scores up (**included in disaggregated academic data conversation and Board/Superintendent/Admin Team retreat being scheduled for late-August/early-September 2023**)

Mrs. Greenberg

- Schedule time to have Board Members at a school at least monthly (**in discussion with Board President on how to establish for 23-24**)
 - Rotation of 1-2 members who volunteer on campuses in the classroom, clean up etc.
- List of stipends and discuss areas that have potential to grow (**3/30/23 Update to the Governing Board**)
 - Look at stipends not being used as well as possibility of offering stipends for positions that are hard to fill

Mr. Peralta

- Pre-approval of Board travel (**anticipated potential Board travel, Supt. travel, and Chief Officer travel is pre-approved in June 2023 for the 23-24 school year**)
- Would like to attend the NALEO Annual Conference (**registration complete**)

Mr. Hermes

- Teacher staff retention (**ongoing Budget Committee discussions**)
- Parental leave (**ongoing Budget Committee discussions**)
- Child care (**ongoing Budget Committee discussions**)

Agenda Item Number – XII

Adjournment

Moved _____ Seconded _____ P/F