

OSBORN SCHOOL DISTRICT NO. 8
GOVERNING BOARD MEETING
March 16, 2021

Regular Meeting – 5:00 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 through technological access in order to serve the public purpose of assisting with the minimization of the potential spread of COVID19. Members of the public may attend by calling the following number (US)+1 475-549-0486 PIN: 503 525 549# or viewing in a Google Meets meet.google.com/wmq-zqfb-nhm if you have an Osborn Google account. The Governing Board hereby authorizes this action to serve its goal of protecting students and staff and in the interests of safety.

This month's Call to the Public will be modified to comply with CDC guidelines on social distancing due to COVID-19. The public will be able to listen to the meeting live through teleconference. An Osborn employee will read the Call to the Public comments. 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 on the Google Meets Hangout. An individual wishing to address the Governing Board must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on Tuesday, March 16, 2021.

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

III. District Celebrations and Announcements

- A. Welcome of special guests to re-launch the 2021 end of school year
- B. School Re-opening for In-person Learning and Launch of OCiS
- C. Gratitude for PXU Coordination of Moderna vaccine POD
- D. Osborn School District Educational Foundation Recognizes Maxine Radtke

IV. Consent Agenda – Approval of Items since February 16 Meeting

- A. Ratification of Accounts Payable Vouchers
- B. Ratification of Payroll Vouchers
- C. Board Minutes
 - 1. March 5, 2021 Special Meeting
 - 2. March 4, 2021 Work Study Meeting
 - 3. February 16, 2021 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

I. Out of state travel for Cory Alexander and Kayla Anderson to Annual National Conference in Chicago, IL from July 11-14, 2021

J. FY20 Tax Credit Update

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.

You may also present a live Call to the Public on the Google Meets Hangout. An individual wishing to address the Governing Board must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on Tuesday, March 16, 2021.

VI. **Board Presentation**

Director of Special Services Dr. Virginia Shuss will present the findings from the recent audit

VII. **Administrative Reports since February 16 Meeting**

- 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. Student Absence Report for Month of March
- C. Substitute Teacher Report for the Month of February
- D. Student Enrollment Report as of March

VIII. **Action Items**

- A. Recommendation to Approve 2021/22 Employee Fringe Benefit Plans
- B. To Consider and, if Deemed Advisable, to Adopt a Resolution Authorizing the Issuance and Sale of School Improvement Bonds of the District.
- C. Audit Reports for Fiscal Year 2019/20

Information/Discussion Items

- D. Budget Committee Update
- E. Osborn Dollars in the Classroom Report
- F. Presentation by Adelante Healthcare
- G. Presentation in Latinos in Action

IX. **Board Development**

- A. Future Board Professional Development
 1. ASBA Virtual Equity Event, April 21-23, 2021
 2. Share learning from NSBA event attended Feb 2021

X. Reflections/Feedback on Meeting

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

XI. Future Agenda Items

XII. Adjournment

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – I/II

Agenda Item

Call to Order

Pledge of Allegiance

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

Information Only

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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Agenda Item Number – III

Agenda Item

District Celebrations

For Board: Action Discussion Information

Background –

1. Welcome of special guests to re-launch the 2021 end of school year.
2. School Re-opening for In-person Learning and Launch of OCiS—Next Monday, March 22, we are excited to welcome back all in-person students to Osborn schools since March 2020, as well as launch the Osborn Community iSchool for all students completing the school year in a distance learning format.
3. Gratitude for PXU Coordination of Moderna vaccine POD—Osborn is grateful to the Phoenix Union High School District leadership for their amazing job coordinating the vaccination effort for all PXU footprint schools, daycares, and Tempe Union educators. Today we welcome and offer our gratitude to PXU Superintendent Dr. Chad Gestson and PXU Chief of Staff Isela Reyes-Rivas, as well as the entire PXU Governing Board.
4. Osborn School District Educational Foundation Recognizes Maxine Radtke—The OSDEF would like to recognize Maxine Radtke’s 30 years of service to the Osborn community as Governing Board Member, Clerk, and President with a special gift in her name and honor to each of the schools.

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

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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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 2020/21 Accounts Payable Vouchers from February 1 through February 28, 2021.

Moved _____ Seconded _____ P/F

Osborn School District No. 8
Summary of FY20 and FY21 Accounts Payable Vouchers
Processed
02/01/21 through 02/28/21

Fund Title	Fund #	Total
M & O	001	133,759.96
P301 Base Pay	11	-
P301 Performance Payout	012	-
Instructional Improvement fund	20	-
Title I	100	-
Title I	101	7,917.00
Title I Targeted Support & Improvement	115	-
Title IIA - Improving Teacher Quality	140	-
Title IIA - Improving Teacher Quality	141	1,350.00
Title IV- Safe & Drug free basic	161	4,702.90
21st Century	163	2,390.59
Title III	190	-
Title III	191	-
Emergency Immigrant Funding	196	-
Title VII - Indian Ed	200	-
Idea - Basic	220	-
ARRA - IDEA BASIC	221	10,534.28
Idea - Preschool Grant	222	132.00
Idea Edisa	223	-
Idea Edisa-1 Implementation	224	-
JOHNSON-O'MALLEY	230	-
	231	-
Education for Homeless Children	280	-
Education for Homeless Children	281	2,402.60
Medicaid Reimb	290	-
PRE School Dev GRANT	320	-
Pre School Dev - Start - Up	322	-
ESSER CARES	326	-
ENROLLMENT STABILIZATION GRANT	328	-
TIF GRANT - ASU	352	-
Scoppes - Counseling Grant	376	-
Arts in Education	377	-
Race To The Top	396	-
GIFTED	450	-
RESULT BASED FUNDING	457	-
VW BUS SETTLEMENT	476	-
Safe Schools	480	-
EARLY LITERACY GRANT	472	-
School Emergency Readiness	485	-
Sch PI-Sales/Leas Over 1 YR	500	-
School Plant 1 Year/Less	505	-
Food Service	510	46,736.26
Civic Center	515	-
Community School	520	-
Community School Montessori	521	-
Auxiliary Operations	525	-
Extra Curr Tax Fees CR	526	-
Gift and Donations	530	2,755.53
Fingerprint	540	-
Insurance Proceeds	550	-
Textbooks	555	-
Indirect Costs	570	50.00
Unemployment Insurance	575	14,916.56
Insurance Refund	585	-
Unrestrict Capital Outlay	610	14,166.40
Bond Building funds	630	293,259.88
Energy & Water Savings	665	-
SFB BUILDING RENEWAL	691	38,840.00
Student Activities	850	-
Employee Insurance Fund	855	338,263.73
		<u>\$ 912,177.69</u>

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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This is our mission.**

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 2020/21 Payroll Vouchers processed from February 1 through February 28, 2021.

Moved _____ Seconded _____ P/F

Osborn School District No. 8

Summary of Payroll Vouchers 02/1/21 thru 02/28/21

<u>Fund Title</u>	<u>Fund</u>	<u>Total</u>
Maintenance & Operation	001	1,340,032.54
Proposition 301	011	69,028.85
Proposition 301	012	0.00
Instructional Improvement Fund	020	13,536.11
	71	0.00
Title I Disadvantaged Grant	100	0.00
	101	101,110.39
	115	0.00
Title I Focus School	117	0.00
Title IIA	140	0.00
	141	0.00
	160	0.00
21st CCLC Grant	163	3,792.07
Title III	190	0.00
Title III	191	3,451.78
Title VII-Indian Ed	200	3,505.96
IDEA - General Entitlement Grant	220	0.00
	221	60,309.25
IDEA-Preschol Grant	222	2,246.79
AZ Tech Assistive Technology	227	0.00
Johnson O'Malley	230	0.00
	231	2,573.94
McKinney Vento	280	0.00
	281	1,019.82
Medicaid Reimbursement Fund	290	34,861.39
Preschool Developmental Year 1	320	0.00
	326	8,204.66
ASU - TIF Grant	352	0.00
SCOPPEs-Counseling Grant	376	0.00
Arts in Education Grant	377	0.00
	457	13,234.20
	472	6,196.80
	480	27,114.48
Plant Fund	505	0.00
Food Service Fund	510	95,892.36
Civic Center	515	9,887.19
Community Schools	520	1,355.28
	521	1,355.27
Auxiliary Operations	525	0.00

Extra Curr Tax Fees	526	0.00
Gifts & Donations	530	0.00
Indirect Costs Fund	570	10,908.14
Intergovernmental Agreement	955	0.00
	610	0.00
	630	0.00
		<u>1,809,617.27</u>

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

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Agenda Item Number – IV-C-1-3

Agenda Item

Approval of Governing Board Minutes

For Board: Action Discussion Information

Background –

Approval is requested for the minutes of the following meetings:

1. March 5, 2021 Special Meeting
2. March 4, 2021 Work Study Meeting
3. February 16, 2021 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

OSBORN SCHOOL DISTRICT NO. 8
Governing Board Special Meeting
March 5, 2021

The Regular Meeting of the Osborn School District Governing Board was called to order at 7:02 pm by Ms. Corbin, Board Clerk.

Present:

Ylenia Aguilar, Board President- absent
Sue Corbin, Board Clerk
Juan Carlos Flamand, Board, Member
Edward Hermes, Board Member
Luis Peralta, Board Member
Dr. Michael Robert, Superintendent

Action/Approval

Approval of calendar revisions for 2020-2021

Dr. Robert stated that the calendar presented was revised as discussed at the previous meeting.

Mr. Flamand moved to approve. Mr. Hermes seconded. Motion carried. 4-0

Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Adjournment

Ms. Corbin declared the meeting adjourned at 7:06 pm.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Sue Corbin, Board Clerk

The Regular Meeting of the Osborn School District Governing Board was called to order at 4:30 pm by Board President Aguilar.

Present:

Ylenia Aguilar, Board President
Sue Corbin, Board Clerk
Juan Carlos Flamand, Board Member
Edward Hermes, Board Member
Luis Peralta, Board Member
Dr. Michael Robert, Superintendent

Action/Approval

Approval to Authorize the Chief Operations Officer to Award/Sign E-rate Contracts

Mrs. Toscano explained that due to timing of the March 25 E-Rate submission date, administration is requesting authorization for Colleen Toscano, Chief Operations Officer, to award/sign E-Rate contracts on behalf of the Board. Vendor and contract information will be brought to the April meeting.

Mr. Hermes moved to approve. Mr. Peralta seconded. Motion carried. 5-0

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Renewal of Cox E-rate Contract – Year 2

Mrs. Toscano explained that this item is for renewal of second year funding for Cox to increase the bandwidth needs of the district. Osborn will be responsible for \$12,166.61 or 10 percent of the \$121, 666 total cost. Mr. Dana clarified that the increased bandwidth will double the connection between schools and provide better bandwidth district wide.

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

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Dr. Robert asked for the motion to be restated clarifying that the motion was to approve the renewal of the Cox, E-rate contract for year 2 with increased bandwidth.

Mr. Hermes restated the motion and moved to approve. Ms. Corbin seconded. Motion carried. 5-0.

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Recommendation to Issue 2021-22 Certified Teacher Contracts

Mrs. Toscano stated that the recommendation is to issue teacher contracts at current salary amounts and increase those amounts if funding becomes available. Mrs. Toscano shared that offering contracts now will aid in retention efforts. Mr. Flamand provided explanation of the process Budget Committee is following to ensure sustainable funding for commitments. In response to concerns expressed by Mr. Hermes about contract language, Dr. Robert provided background and stated that the language is based on policy, suggested proceeding with issuing contracts adding that policy could be reviewed at a later time.

Mr. Peralta moved to approve. Mr. Hermes seconded. Motion carried. 5-0

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Recommendation to Issue 2021-22 Other Professional (Therapists, Psychologists and Other Professionals) and Classified Exempt Contracts

Explaining that as with teacher contracts, the recommendation is to issue contracts for other professionals and classified exempt staff in an effort to increase staff retention. If additional funds become available, contracts can be increased at a later time.

Mr. Hermes moved to approve. Mr. Peralta seconded. Motion carried. 5-0

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Recommendation to Grant Two Annual Leave Days for Early Contract Return

Mrs. Toscano stated this incentive grants 2 additional leave days to staff who return their contract within 2 business days, aids in staff retention and assists administrators move thru recruitment efforts to fill vacancies.

Ms. Corbin said she felt it is important to note that the days are in addition to annual leave staff earned throughout the year.

Mr. Hermes moved to approve. Mr. Flamand seconded. Motion carried. 5-0

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Approval of a \$1000 Retention Stipend for All Staff for the 21/22sy

Mrs. Toscano shared that Budget Committee is recommending a \$1,000 stipend to be paid at the beginning of the school year. This amount will be prorated for those who do not work 40 hours. The total \$550,000 cost will be paid from ESSER funds.

Mr. Hermes moved to approve. Mr. Peralta seconded. Motion carried. 5-0

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Discussion/Information Items

Plans for School Reopening

Expressing thanks to Phoenix Union for hosting the vaccination event, Dr. Robert stated that the district vaccination rate is over 90% and thanked those who participated for considering the greater health of the community. He then stated that in light of the recent Executive Order, the Maricopa County website did not have updated map data but did reveal that the State will now be making school closure decisions and data showing community spread would be broken into 4 categories rather than the 3 previously used.

Moving the discussion to the Governor's Executive Order, Dr. Robert explained that due to timelines the district would not be able to continue with reopening plans announced February 5th to the community. Providing an overview of requirements of the Executive Order, he stated that issuing the Order was both reckless and unnecessary as most districts in the city of Phoenix had already announced their plans to reopen by April 1. Explanation of the planning and work still left to do to prepare for a safe school reopening was shared with members. Possible options and the importance of showing a good faith effort to comply with the Order were discussed.

Members expressed their gratitude for the measured approach in devising a plan and confirmed their availability to meet for a Special Meeting at 7:00 pm March 5th.

Adjournment

President Aguilar declared the meeting adjourned at 5:41 pm.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Sue Corbin, Board Clerk

The Regular Meeting of the Osborn School District Governing Board was called to order at 5:00 pm by Board President Aguilar.

Present:

Ylenia Aguilar, Board President
Sue Corbin, Board Clerk
Juan Carlos Flamand, Board, Member
Edward Hermes, Board Member
Luis Peralta, Board Member
Dr. Michael Robert, Superintendent

Pledge of Allegiance

Dr. Robert led the pledge.

District Celebrations and Announcements

Creative Self-Care for Educators with Valle del Sol and Childsplay

Dr. Robert shared that long time partners with the district, Valle del Sol and Childsplay have offered an opportunity for staff to participate in a workshop that teaches educators how to take care of themselves so they can better care for students. The group of 15 is led by a counselor from Valle del Sol and a Childsplay Artist, focusing on antianxiety, de-stressing, reflections and other self-care strategies.

Schools Approved for 21st Century Additional Summer Funding

Dr. Robert explained that Clarendon, OMS and Longview were approved for additional summer funding for summer programs and when added to the district funds already set aside for this purpose will make for a robust offering. Encanto and Solano are currently working on their funding applications for the next 5 year funding cycle.

OSDEF Mini-Grants Awarded

Explaining that further information will be shared later in the week, Dr. Robert celebrated teachers who applied for and were awarded spring mini grants from the Osborn School District Educational Foundation.

Acknowledging the Attendance Team at Encanto, Dr. Robert explained the team was created by Principal Carranza as a way to stay connected with families. Recognizing the work of the team, Principal Carranza provided an overview of how the team reaches out to families of students not signing in for lessons. Noting the success of the team, he said that this communication has improved their participation by 2/3.

III. Consent Agenda – Approval of Items Since January 21st Meeting

- A. Ratification of Accounts Payable Vouchers
- B. Ratification of Payroll Vouchers
- C. Board Minutes
 - 1. February 4, 2021 Work Study
 - 2. January 28, 2021 Special Meeting
 - 3. January 19, 2021 Regular Meeting
 - 4. December 15, 2020 CIPA Public Hearing
 - 5. December 15, 2020 Revision of Fiscal Year 2021 Expenditure Budget Public Hearing
 - 6. December 10, 2020 Special 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. Approval of Emergency Procurements COVID-19 Procurements

Mr. Flamand motioned for approval. Ms. Corbin seconded. A roll call vote was taken and the motion carried. 5-0.

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Call to the Public

Dr. Robert read a letter submitted by the OEA Leadership Team providing feedback from staff. In the letter, the Leadership Team shared their desire to continue offering a virtual option for attending meetings when the Board moves to in person meetings in March. They also thanked leadership for prioritizing safety as the district transitions from online to in person learning, and shared that custodial staff were grateful for the restoration of hours and benefits.

Rodi Vehr spoke next and expressed her support of returning to in person learning and her appreciation of making decisions based on mitigation strategies.

Board Presentation - Mitigation Strategies

Dr. Robert stated he would like to combine his presentation on mitigation strategies with his vaccination presentation listed later in the agenda.

Members agreed.

Dr. Robert shared that there are 5 mitigation strategies recommended from the CDC when looking at school reopening. Mitigation strategies included wearing a mask, physical distancing, hand washing/ cleaning and contact tracing. According to the CDC, schools should focus on wearing a mask and physical distancing. He shared that when students return in person, masks will be required all day except when eating, drinking and in designated zones. In keeping students physically distanced, cohorting and maintaining at least 6 feet distance whenever possible will be practiced.

Referring to a recent parent survey sent by the district, Dr. Robert explained that of the 92 percent of families who have responded, results show that 60 percent plan to have their children return to school while 40 percent expect to remain in an online option. This will mean smaller

class sizes for students returning in person with about 19 students per class. In classes where 6 feet between desks is not possible, plexiglass shields will be installed on desks.

In response to a question about instruction delivery, Dr. Robert explained that students in PreK-6 will have their own teachers with some teachers instructing in person, while others will continue to teach online. This may mean that students will have a different teacher, but as Mrs. Potter-Davis explained, this will allow for excellent instruction in both formats. It was further explained that middle school teachers will be providing both online and in person instruction but not simultaneously. Because the middle school operates differently, teachers may provide instruction for a couple of in person classes and then teach an online class, again lessening the stress for teachers of providing both online and in-person instruction at the same time.

Director of Child Nutrition Mr. Alexander, provided an overview of meal service stating students will be kept in cohorts, directional signage will be in place and although all items will be prepackaged, will allow for student choice. Further discussions with principals will take place to determine how an outside rotation will work allowing for outdoor seating.

Vaccination update

Dr. Robert reported that over 90 percent of staff completed a district survey regarding vaccinations and results show that 85 percent of staff have received at least their first vaccine. According to survey responses there were 25-30 staff unable to schedule an appointment and those staff have received an additional option for receiving their vaccination at Mountain Park Health Center. If those staff members are able to schedule appointments, the district will be at 95 percent of staff vaccinated. Some respondents shared why they did not want to be vaccinated with responses ranging from they were planning to wait before being vaccinated, uncomfortable that it has not been tested yet, and pregnancy. Expressing appreciation for the responses, he added that there is some fear and community trauma in regards to experimentation.

Discussion followed with appreciation expressed for Dr. Robert's efforts and the desire to continue with a high percentage of staff vaccination and adherence to mitigation strategies. Dr. Robert noted that administrators are hopeful for a high staff retention rate and that the district as whole is doing a good job at making people feel Osborn is the right place for them.

Administrative Reports

Mr. Hermes and Mr. Flamand expressed their pleasure with the marketing plan for the Dual Language Program and indicated they would like to see opportunities to recruit more families.

In response to a question about continuing a virtual option to attend Board Meetings, Dr. Robert shared that virtual attendance including utilizing Facebook Live when the Board begins meeting in person in March is what is being planned.

Mr. Flamand requested additional information on findings from the Special Education audit.

Mr. Peralta thanked Ms. Artea for her work with the Dual Language Program; thanked the Equity Committee for the equity conversations and looks forward to hearing more about those conversations.

President Aguilar thanked Ms. Artea for her ambitious goals for the Dual Language program and is glad to have a marketing team.

Action/Approval

Approval of Juneteenth as an Annual Paid Holiday

Dr. Robert stated that all but 3 states have declared Juneteenth, (the day commemorating the day when word finally reached enslaved people in Texas and they were told slavery had been abolished, and they were free) either a legal state holiday or a ceremonial holiday. He stated that rather than handling as policy, the holiday can be added to the regulation that lists the holiday schedule. Because the item had previously been brought forth by the Governing Board he wanted the item to be brought for action to commemorating the work of the Board. Approval will add the commemoration of the day annually on June 19.

Members stated their appreciation for bringing the item forward.

Mr. Peralta. moved to approve. Mr. Hermes seconded. A roll call vote was taken and the motion carried 5-0.

Ms. Aguilar aye
Ms. Corbin aye
Mr. Flamand aye
Mr. Hermes aye
Mr. Peralta aye

Information/Discussion Items

Budget Committee Update

Mrs. Toscano stated the committee met for the first time on January 26 and reviewed that the revenue projections assume the same kindergarten enrollment; initial projections indicate a 1.7 million dollar decrease from the previous year. The committee met again on Feb 10 and saw the revenue projection adjusted to just under 900,000. Highlighting talking points, Mrs. Toscano shared that the deficit is mainly due to student counts being down by about 230 ADM (Average Daily Membership) of current year. She reviewed that when building the 2021-2022 budget, the district will utilize district COVID relief funds and looking at known factors as opposed to projections; increased ASRS rates from 12.2 previously to 12.4 percent as well as increased costs for health insurance. She added that watching for carryover and finding ways to save will help improve the starting position for the budget

Discussion moved to the need to be conservative when planning using current numbers. When asked about the impact of minimum wage increases, Mrs. Toscano stated that there is a significant impact. In order to maintain a differential between the grades/levels, the amount or percentage needed for the minimum wage increase is applied to the entire pay schedule. She noted that the district has typically applied these changes to the schedule to begin July 1 rather than applying the changes mid-year in January.

Board Development

NSBA 2021 the Conference for Public Education Leaders April 8-10 (discounted rates through Feb. 26)

Dr. Robert stated that this is the annual conference and given the limited funding for these events, proposed consideration of the CUBE conference held later in the year.

Discussion of Readings from “Eight Keys to an Extraordinary Board-Superintendent Partnership”

Dr. Robert reviewed that the reading talked about the strategic funnel and having members kindling enthusiasm and making it fun, thinking about connections to the greater K-12 world and coming together as a Board and superintendent. Referring to the annual workshop he said typically planned by the superintendent, it will be an opportunity to include the Board in making those plans making it more collaborative.

Mr. Peralta shared that he was reminded of the power members have in the community and to reach out in the community adding that he is excited to do the work.

Mr. Hermes stated his enjoyment of the book and seeing a lot of things Dr. Robert is already doing. He looks forward to opportunities for involvement and would appreciate the opportunity to learn about his role and welcome the opportunity to lead a discussion.

President Aguilar shared that although the book is intended for superintendents, there is also very useful information for Boards.

Reflections/Feedback on Meeting

Mr. Hermes stated appreciation for all the hard work related to COVID 19, the vaccinations, Dr. Robert’s leadership and the hard work going into bringing students back.

Mr. Flamand recognized the Curriculum Department for their focus on equity and the focus on the Dual Language Program.

Mr. Peralta stated he is proud to be working on a Board that works together and felt it was a good meeting.

Ms. Corbin stated that she is happy that the superintendent is working together with the Board and feels the district is a good team.

President Aguilar stated she is grateful to be part of the Board and for all who completed the surveys. She also commended Ms. Artea for her work in her leadership position.

Future

Mr. Hermes

- Would like to discuss requesting a mobility study and ways of making it easier for walking and biking to school

Mr. Flamand

- Would like to see the marketing campaign extend to the district’s Art program
- Further discussion elaborating on sexual harassment and other reporting (as a district what we expect of ourselves)

President Aguilar

- Text messages 1- 2 days prior to meetings for both Governing Board and Dual Language informational meetings- Add these meeting notices to Facebook
- Presentation by Adelante Health Care by a nurse practitioner and pediatrician to share Sex Education curriculum they would like the district to utilize for sex education
- Presentation by Latinos in Action

Adjournment

President Aguilar declared the meeting adjourned at 7:10 pm.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Sue Corbin, Board Clerk

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

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

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>
Berkich, Elizabeth	21st CCLC Family Learning Instructor 2/1-4/1/21	\$640.00
Evans, Hannah	TinkerCad Club Coordinator 1/11-5/13/21	\$1,860.00
Evans, Hannah	Engineering Club Coordinator 2/2-3/30/21	\$480.00
Georges, Julia	Band Club Director 1/5-2/11/21	\$480.00
Green, Maria	21st CCLC Family Learning Instructor 2/1-3/1/21	\$640.00
McGovern, Amy	Lead Psychologist 7/1/20-5/21	\$3,000.00
Simpkins, Desiri-Illiana	Cooking Club Coordinator 2/4-4/9/21	\$900.00
Valentine, Britnie	Drama Club Coordinator 1/5-5/13/21	\$2,450.00
Valentine, Britnie	Student council Coordinator 1/4-5/17/21	\$1,120.00

NEW EMPLOYEES: CERTIFIED

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE HIRED</u>	<u>RATE OF PAY</u>
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NEW EMPLOYEES: CLASSIFIED

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE HIRED</u>	<u>RATE OF PAY</u>
Becerra, Chantal	Educational Assistant	OMS	1/14/2021	\$13.10
Bender, Jara	Social Worker	OMS	12/7/2020	\$26,830.25
Kong, Lilian	Native American Parent Liason	District Wide	2/3/2021	\$13.93
Segura, Claudia	Accounting Technician-Payroll	DO	2/1/2021	\$18.16

ADDITIONAL ASSIGNMENTS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>	<u>RATE OF PAY</u>
Briggs, Dyrjal	After School Warrior Club	MCS	12/8/2020	\$ 16.98
Brown, Fatima	Bus Driver	M/T	1/6/2021	\$ 17.43

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>
Brown, Fatima	Student Records/Admin Assistant	Acct Tech-Purchasing	DO	1/11/2021	\$17.22
Cuellar, Jessica	Acct. Tech-Purchasing	Acct. Tech-Accounts Payable	DO	1/11/2021	\$20.92
Mange, Mira	ASU Intern	Teacher	SOL	1/4/2021	\$18,133.00
Medina, Alfredo Chavez	Crossing Guard-5.5 hours	Yard Crew/Transportation 6 hours	M/T	10/29/2020	\$13.41
Santos, Vanessa	Acct. Tech-Recievables	Acct. Tech-Payroll	DO	1/11/2021	\$17.02

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>
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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>
Beltran, Maria	Retirement	M/T	1/25/2021

LEAVE OF ABSENCES:

<u>NAME</u>	<u>REASON</u>	<u>LOCATION</u>	<u>DATE</u>
Escarcega, Vanessa	FMLA-Maternity Leave	LV	11/30/2020
Sepulveda, Cristina	COVID Concerns	M/T	1/4/2021

MILITARY LEAVE:

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

March 16, 2021

Board Meeting

Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.

Agenda Item Number – IV-E

Agenda Item

Donations-

For Board: [X] Action [] Discussion [] Information

Background –

Table with 4 columns: Donor, Donation, Location, Estimated Value. Rows include Gordon and Elizabeth Petrie (Cash donation, Solano PTO, \$1,000.00) and OSDEF (Books, District Wide, \$455.00).

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: Gordon & Elizabeth Petne
(PLEASE PRINT)

REPRESENTING (FIRM, CORPORATION): _____

SIGNATURE mailed in

ADDRESS 9326 N. Fanfol Dr.

CITY Paradise Valley STATE AZ ZIP 85253

PHONE NUMBER (HOME) _____ (OFFICE) _____

SCHOOL REQUESTING ACCEPTANCE Solano

PRINCIPAL SIGNATURE [Signature] DATE 2/5/21

DONATED ITEM:

DESCRIPTION check for \$1000

SERIAL # check #487

ESTIMATED VALUE \$1000

ROOM #/LOCATION OF ITEM deposit into PTO acct. at Wells Fargo Bank

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: Leslma Busnett
(PLEASE PRINT)

REPRESENTING (FIRM, CORPORATION): Osborn School District Education Foundation, Inc.

SIGNATURE _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE NUMBER (HOME) _____ (OFFICE) _____

SCHOOL REQUESTING ACCEPTANCE _____

PRINCIPAL SIGNATURE _____ DATE _____

DONATED ITEM:

DESCRIPTION see attached letter - Books - The Radke Collection -

SERIAL # _____

ESTIMATED VALUE \$455

ROOM #/LOCATION OF ITEM _____

BUSINESS OFFICE/PROPERTY CONTROL

ASSIGNED ASSET # _____

DATE OF BOARD APPROVAL _____

OSBORN SCHOOL DISTRICT EDUCATIONAL FOUNDATION, INC.

The mission of the Osborn School District Educational Foundation is to encourage innovation, promote healthy campuses and support creative experiences in and out of the Osborn School District classroom. Osborn School District Educational Foundation provides support and funding to supplement traditional funding sources to ensure that all Osborn students have a comprehensive educational experience regardless of their socioeconomic status.



Donation of books—The Radtke Collection—from OSDEF to District Schools in honor of Maxine Radtke’s 30 years of Service on the Osborn District Governing Board

K-6 Schools:

The Girl and the Bicycle is a delightful little wordless book. A little girl sees a bike in the shop window and runs home to check her piggy bank to see if she has enough money to buy. When she comes up short, she sets about to earn enough to buy it. A little lady gives her work and they work together season by season. When she has saved enough money, she goes back to the shop to purchase it and finds it gone. The ending is delightful. \$14.99

Emanuel’s Dream: The True Story of Emmanuel Ofose Yeboah. Emmanuel is born in Ghana—handicapped by a useless leg. A story of his life culminating in his cycling 400 miles across Africa to spread his message that disability does not mean inability. \$13.89

The Red Bicycle: The Extraordinary Story of One Ordinary Bicycle. The story of Big Red, a bike that a young American boy outgrew that he donates to a program in Africa where bicycles are the best mode of transportation for bringing crops and goods to market and traveling on rough roads between remote villages. Big Red goes through several transformations as his owners outgrow the bike. The final section of the book –What You Can Do to Help--deals with programs like this one that helps people around the world thru donation of used bikes. \$18.99

Pedal Power: How One Community Became the Bicycle Capital of the World—A delightful story of how women and children through their protests came up with solutions that allow bikes, people and cars to all share streets in Amsterdam peacefully! \$18.99

B is for Bicycle: An alphabet book showing the fun and environmental benefits of a cycling lifestyle through the eyes of two dogs and their animal buddies. \$14.99

Osborn Middle School:

The History of Cycling in Fifty Bikes: From the Velocipede to the Pinarello: The Bicycles that Have Shaped the World \$25.00

Wheels of Change-- How Women Rode the Bicycle to Freedom (With a Few Flat Tires Along the Way.)—A National Geographic history book appropriate for middle school about how the bicycle helped give women freedom and fame. \$18.95

K-6 Costs	\$82 ea. X 5 = \$410
7-8 Costs	_____ \$ 45
Total Value of Donation	\$455

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.

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

From Date: 2/1/2021

To Date: 2/28/2021

Fiscal Year: 2020-2021

- 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	(\$294.07)	(\$6,728,258.82)	\$6,728,258.82	\$0.00	\$6,728,258.82	0.00%
001.000.0000.2000.000.000.0000	REVENUE FROM COUNTY	\$0.00	\$0.00	(\$359,946.26)	\$359,946.26	\$0.00	\$359,946.26	0.00%
001.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$2,092,442.65)	\$2,092,442.65	\$0.00	\$2,092,442.65	0.00%
001.000.0000.6000.000.000.0000	EXPENDITURES	\$19,725,437.00	\$1,543,454.67	\$9,822,930.68	\$9,902,506.32	\$8,488,215.11	\$1,414,291.21	7.17%
	FUND: MAINTENANCE AND OPERATION - 001	\$19,725,437.00	\$1,543,160.60	\$642,282.95	\$19,083,154.05	\$8,488,215.11	\$10,594,938.94	53.71%
011.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$7,923.59)	\$7,923.59	\$0.00	\$7,923.59	0.00%
011.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$108,080.00)	\$108,080.00	\$0.00	\$108,080.00	0.00%
011.000.0000.6000.000.000.0000	EXPENDITURES	\$423,870.00	\$69,036.28	\$485,948.10	(\$62,078.10)	\$382,631.21	(\$444,709.31)	-104.92%
	FUND: P301 BASE PAY - 011	\$423,870.00	\$69,036.28	\$369,944.51	\$53,925.49	\$382,631.21	(\$328,705.72)	-77.55%
012.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$216,160.05)	\$216,160.05	\$0.00	\$216,160.05	0.00%
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	(\$216,160.05)	\$1,391,113.05	\$0.00	\$1,391,113.05	118.40%
013.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$216,160.05)	\$216,160.05	\$0.00	\$216,160.05	0.00%
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	(\$216,160.05)	\$2,658,388.05	\$0.00	\$2,658,388.05	108.85%
020.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$7,596.50)	\$7,596.50	\$0.00	\$7,596.50	0.00%
020.000.0000.6000.000.000.0000	EXPENDITURES	\$500,000.00	\$13,536.19	\$92,478.69	\$407,521.31	\$74,903.54	\$332,617.77	66.52%
	FUND: INSTRUCTIONAL IMPROVEMENT FUND - 020	\$500,000.00	\$13,536.19	\$84,882.19	\$415,117.81	\$74,903.54	\$340,214.27	68.04%
100.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$1,939.46	(\$1,939.46)	\$0.00	(\$1,939.46)	0.00%
	FUND: TITLE I - 100	\$0.00	\$0.00	\$1,939.46	(\$1,939.46)	\$0.00	(\$1,939.46)	0.00%
101.000.0000.6000.000.000.0000	EXPENDITURES	\$1,377,594.10	\$109,027.39	\$778,785.06	\$598,809.04	\$631,989.33	(\$33,180.29)	-2.41%
	FUND: TITLE I - 101	\$1,377,594.10	\$109,027.39	\$778,785.06	\$598,809.04	\$631,989.33	(\$33,180.29)	-2.41%
115.000.0000.6000.000.000.0000	EXPENDITURES	\$57,000.00	\$0.00	\$13,500.00	\$43,500.00	\$13,500.00	\$30,000.00	52.63%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 115	\$57,000.00	\$0.00	\$13,500.00	\$43,500.00	\$13,500.00	\$30,000.00	52.63%
116.000.0000.6000.000.000.0000	EXPENDITURES	\$24,250.00	\$0.00	\$0.00	\$24,250.00	\$0.00	\$24,250.00	100.00%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 116	\$24,250.00	\$0.00	\$0.00	\$24,250.00	\$0.00	\$24,250.00	100.00%
140.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$4,000.00)	\$4,000.00	\$0.00	\$4,000.00	0.00%
140.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.00%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 140	\$0.00	\$0.00	(\$3,500.00)	\$3,500.00	\$0.00	\$3,500.00	0.00%
141.000.0000.6000.000.000.0000	EXPENDITURES	\$138,859.62	\$1,350.00	\$7,159.91	\$131,699.71	\$15,119.24	\$116,580.47	83.96%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 141	\$138,859.62	\$1,350.00	\$7,159.91	\$131,699.71	\$15,119.24	\$116,580.47	83.96%
160.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$16,079.92	(\$16,079.92)	\$0.00	(\$16,079.92)	0.00%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 160	\$0.00	\$0.00	\$16,079.92	(\$16,079.92)	\$0.00	(\$16,079.92)	0.00%
161.000.0000.6000.000.000.0000	EXPENDITURES	\$97,234.36	\$4,702.90	\$24,912.67	\$72,321.69	\$23,639.98	\$48,681.71	50.07%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 161	\$97,234.36	\$4,702.90	\$24,912.67	\$72,321.69	\$23,639.98	\$48,681.71	50.07%
163.000.0000.6000.000.000.0000	EXPENDITURES	\$486,000.00	\$6,182.66	\$37,198.32	\$448,801.68	\$10,501.70	\$438,299.98	90.19%
	FUND: 21ST CENTURY - 163	\$486,000.00	\$6,182.66	\$37,198.32	\$448,801.68	\$10,501.70	\$438,299.98	90.19%
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%

Osborn School District

Board Exp & Revenue Report

From Date: 2/1/2021

To Date: 2/28/2021

Fiscal Year: 2020-2021

- 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
	FUND: TITLE III - 190	\$56,236.50	\$0.00	\$0.00	\$56,236.50	\$0.00	\$56,236.50	100.00%
191.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$15,112.70)	\$15,112.70	\$0.00	\$15,112.70	0.00%
191.000.0000.6000.000.000.0000	EXPENDITURES	\$48,573.62	\$3,451.78	\$27,238.93	\$21,334.69	\$18,711.57	\$2,623.12	5.40%
	FUND: TITLE III - 191	\$48,573.62	\$3,451.78	\$12,126.23	\$36,447.39	\$18,711.57	\$17,735.82	36.51%
200.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$3,505.96	\$24,812.40	(\$24,812.40)	\$20,500.07	(\$45,312.47)	0.00%
	FUND: TITLE VII - INDIAN ED - 200	\$0.00	\$3,505.96	\$24,812.40	(\$24,812.40)	\$20,500.07	(\$45,312.47)	0.00%
220.000.0000.6000.000.000.0000	EXPENDITURES	\$663,704.38	\$0.00	\$0.00	\$663,704.38	\$0.00	\$663,704.38	100.00%
	FUND: IDEA - BASIC - 220	\$663,704.38	\$0.00	\$0.00	\$663,704.38	\$0.00	\$663,704.38	100.00%
221.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$175,553.55)	\$175,553.55	\$0.00	\$175,553.55	0.00%
221.000.0000.6000.000.000.0000	EXPENDITURES	\$649,589.42	\$67,876.53	\$431,373.73	\$218,215.69	\$269,255.44	(\$51,039.75)	-7.86%
	FUND: IDEA BASIC - 221	\$649,589.42	\$67,876.53	\$255,820.18	\$393,769.24	\$269,255.44	\$124,513.80	19.17%
222.000.0000.6000.000.000.0000	EXPENDITURES	\$17,599.83	\$2,378.79	\$15,733.81	\$1,866.02	\$10,026.25	(\$8,160.23)	-46.37%
	FUND: IDEA - PRESCHOOL GRANT - 222	\$17,599.83	\$2,378.79	\$15,733.81	\$1,866.02	\$10,026.25	(\$8,160.23)	-46.37%
223.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$8,257.33)	\$8,257.33	\$0.00	\$8,257.33	0.00%
	FUND: IDEA EDISA - 2 Training - 223	\$0.00	\$0.00	(\$8,257.33)	\$8,257.33	\$0.00	\$8,257.33	0.00%
230.000.0000.6000.000.000.0000	EXPENDITURES	\$19,894.80	\$0.00	\$2,262.09	\$17,632.71	\$0.00	\$17,632.71	88.63%
	FUND: JOHNSON-O'MALLEY - 230	\$19,894.80	\$0.00	\$2,262.09	\$17,632.71	\$0.00	\$17,632.71	88.63%
231.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$1,760.11)	\$1,760.11	\$0.00	\$1,760.11	0.00%
231.000.0000.6000.000.000.0000	EXPENDITURES	\$42,153.23	\$2,573.94	\$17,791.02	\$24,362.21	\$21,902.58	\$2,459.63	5.83%
	FUND: JOHNSON-O'MALLEY - 231	\$42,153.23	\$2,573.94	\$16,030.91	\$26,122.32	\$21,902.58	\$4,219.74	10.01%
280.000.0000.6000.000.000.0000	EXPENDITURES	\$25,000.00	\$0.00	\$7,142.92	\$17,857.08	\$0.00	\$17,857.08	71.43%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 280	\$25,000.00	\$0.00	\$7,142.92	\$17,857.08	\$0.00	\$17,857.08	71.43%
281.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$3,491.32)	\$3,491.32	\$0.00	\$3,491.32	0.00%
281.000.0000.6000.000.000.0000	EXPENDITURES	\$25,000.00	\$3,422.42	\$11,989.49	\$13,010.51	\$11,946.16	\$1,064.35	4.26%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 281	\$25,000.00	\$3,422.42	\$8,498.17	\$16,501.83	\$11,946.16	\$4,555.67	18.22%
290.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	\$9,782.87	(\$9,782.87)	\$0.00	(\$9,782.87)	0.00%
290.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$5,199.39)	(\$139,938.87)	\$139,938.87	\$0.00	\$139,938.87	0.00%
290.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$34,861.39	\$243,843.14	(\$243,843.14)	\$142,441.50	(\$386,284.64)	0.00%
	FUND: MEDICAID REIMB - 290	\$0.00	\$29,662.00	\$113,687.14	(\$113,687.14)	\$142,441.50	(\$256,128.64)	0.00%
326.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$26,145.75	\$161,391.73	(\$161,391.73)	\$113,558.00	(\$274,949.73)	0.00%
	FUND: ESSER CARES - 326	\$0.00	\$26,145.75	\$161,391.73	(\$161,391.73)	\$113,558.00	(\$274,949.73)	0.00%
328.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	(\$45,578.61)	\$1,153,361.11	(\$1,153,361.11)	\$11,823.60	(\$1,165,184.71)	0.00%
	FUND: ENROLLMENT STABILIZATION GRANT - 328	\$0.00	(\$45,578.61)	\$1,153,361.11	(\$1,153,361.11)	\$11,823.60	(\$1,165,184.71)	0.00%
374.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$61.31)	\$61.31	\$0.00	\$61.31	0.00%
	FUND: E-RATE - 374	\$0.00	\$0.00	(\$61.31)	\$61.31	\$0.00	\$61.31	0.00%
400.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$2,980.07)	\$2,980.07	\$0.00	\$2,980.07	0.00%
	FUND: State projects- Interest - 400	\$0.00	\$0.00	(\$2,980.07)	\$2,980.07	\$0.00	\$2,980.07	0.00%

Osborn School District

Board Exp & Revenue Report

Fiscal Year: 2020-2021

From Date: 2/1/2021 To Date: 2/28/2021

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
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%
457.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$13,234.20	\$96,281.23	(\$96,281.23)	\$90,328.29	(\$186,609.52)	0.00%
	FUND: RESULTS BASED FUNDING - 457	\$0.00	\$13,234.20	\$96,281.23	(\$96,281.23)	\$90,328.29	(\$186,609.52)	0.00%
462.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$50,566.35)	\$50,566.35	\$0.00	\$50,566.35	0.00%
	FUND: UNDERGROUND STORAGE TANK - 462	\$0.00	\$0.00	(\$50,566.35)	\$50,566.35	\$0.00	\$50,566.35	0.00%
472.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$189,706.19)	\$189,706.19	\$0.00	\$189,706.19	0.00%
472.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$6,196.80	\$45,006.40	(\$45,006.40)	\$36,137.89	(\$81,144.29)	0.00%
	FUND: EARLY LITERACY GRANT - 472	\$0.00	\$6,196.80	(\$144,699.79)	\$144,699.79	\$36,137.89	\$108,561.90	0.00%
480.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$27,114.48	\$186,539.01	(\$186,539.01)	\$105,810.96	(\$292,349.97)	0.00%
	FUND: SAFE SCHOOLS - 480	\$0.00	\$27,114.48	\$186,539.01	(\$186,539.01)	\$105,810.96	(\$292,349.97)	0.00%
482.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$108,377.76)	\$108,377.76	\$0.00	\$108,377.76	0.00%
482.000.0000.6000.000.000.0000	EXPENDITURES	\$360,140.00	\$0.00	\$0.00	\$360,140.00	\$0.00	\$360,140.00	100.00%
	FUND: SCHOOL SAFETY EXPANSION - 482	\$360,140.00	\$0.00	(\$108,377.76)	\$468,517.76	\$0.00	\$468,517.76	130.09%
500.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$983.39)	(\$58,953.23)	\$58,953.23	\$0.00	\$58,953.23	0.00%
500.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	\$0.00	(\$469.24)	\$469.24	\$0.00	\$469.24	0.00%
500.000.0000.6000.000.000.0000	EXPENDITURES	\$576,000.00	\$0.00	\$0.00	\$576,000.00	\$182,086.00	\$393,914.00	68.39%
	FUND: SCH PL-SALE/LEAS OVR 1 YR - 500	\$576,000.00	(\$983.39)	(\$59,422.47)	\$635,422.47	\$182,086.00	\$453,336.47	78.70%
510.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$11,372.52)	\$11,372.52	\$0.00	\$11,372.52	0.00%
510.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$572,783.25)	\$572,783.25	\$0.00	\$572,783.25	0.00%
510.000.0000.6000.000.000.0000	EXPENDITURES	\$2,750,000.00	\$142,628.62	\$1,023,190.97	\$1,726,809.03	\$701,892.05	\$1,024,916.98	37.27%
	FUND: FOOD SERVICE - 510	\$2,750,000.00	\$142,628.62	\$439,035.20	\$2,310,964.80	\$701,892.05	\$1,609,072.75	58.51%
515.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$1,796.84)	\$1,796.84	\$0.00	\$1,796.84	0.00%
515.000.0000.6000.000.000.0000	EXPENDITURES	\$204,000.00	\$9,887.19	\$52,584.81	\$151,415.19	\$34,391.74	\$117,023.45	57.36%
	FUND: CIVIC CENTER - 515	\$204,000.00	\$9,887.19	\$50,787.97	\$153,212.03	\$34,391.74	\$118,820.29	58.25%
520.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$170.00)	(\$13,180.56)	\$13,180.56	\$0.00	\$13,180.56	0.00%
520.000.0000.6000.000.000.0000	EXPENDITURES	\$15,000.00	\$1,355.28	\$7,776.35	\$7,223.65	\$7,831.39	(\$607.74)	-4.05%
	FUND: COMMUNITY SCHOOL - 520	\$15,000.00	\$1,185.28	(\$5,404.21)	\$20,404.21	\$7,831.39	\$12,572.82	83.82%
521.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$1,355.27	\$38,713.16	(\$38,713.16)	\$7,251.77	(\$45,964.93)	0.00%
	FUND: COMMUNITY SCHOOL - MONTESSORI - 521	\$0.00	\$1,355.27	\$38,713.16	(\$38,713.16)	\$7,251.77	(\$45,964.93)	0.00%
525.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$337.89)	\$337.89	\$0.00	\$337.89	0.00%
525.000.0000.6000.000.000.0000	EXPENDITURES	\$31,000.00	\$0.00	\$3,211.10	\$27,788.90	\$0.00	\$27,788.90	89.64%
	FUND: AUXILIARY OPERATIONS - 525	\$31,000.00	\$0.00	\$2,873.21	\$28,126.79	\$0.00	\$28,126.79	90.73%
526.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$600.00)	(\$9,700.00)	\$9,700.00	\$941.35	\$8,758.65	0.00%
526.000.0000.6000.000.000.0000	EXPENDITURES	\$290,000.00	\$0.00	\$0.00	\$290,000.00	\$0.00	\$290,000.00	100.00%
	FUND: EXTRA CURR TAX FEES CR - 526	\$290,000.00	(\$600.00)	(\$9,700.00)	\$299,700.00	\$941.35	\$298,758.65	103.02%
530.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$6,249.60)	(\$101,534.81)	\$101,534.81	\$0.00	\$101,534.81	0.00%
530.000.0000.6000.000.000.0000	EXPENDITURES	\$105,000.00	\$2,755.53	\$51,339.16	\$53,660.84	\$36,250.92	\$17,409.92	16.58%

Osborn School District

Board Exp & Revenue Report

Fiscal Year: 2020-2021

From Date: 2/1/2021 To Date: 2/28/2021

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
	FUND: GIFTS AND DONATIONS - 530	\$105,000.00	(\$3,494.07)	(\$50,195.65)	\$155,195.65	\$36,250.92	\$118,944.73	113.28%
540.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$48.00)	(\$1,714.53)	\$1,714.53	\$0.00	\$1,714.53	0.00%
540.000.0000.6000.000.000.0000	EXPENDITURES	\$14,000.00	\$0.00	\$88.00	\$13,912.00	\$1,890.00	\$12,022.00	85.87%
	FUND: FINGERPRINT - 540	\$14,000.00	(\$48.00)	(\$1,626.53)	\$15,626.53	\$1,890.00	\$13,736.53	98.12%
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	\$0.00	\$29,000.00	\$0.00	\$29,000.00	100.00%
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	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
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	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
570.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	(\$22,020.27)	(\$22,090.27)	\$22,090.27	\$0.00	\$22,090.27	0.00%
570.000.0000.6000.000.000.0000	EXPENDITURES	\$322,000.00	\$10,958.14	\$79,398.80	\$242,601.20	\$72,900.92	\$169,700.28	52.70%
	FUND: INDIRECT COSTS - 570	\$322,000.00	(\$11,062.13)	\$57,308.53	\$264,691.47	\$72,900.92	\$191,790.55	59.56%
575.000.0000.6000.000.000.0000	EXPENDITURES	\$86,000.00	\$14,916.56	\$16,568.56	\$69,431.44	\$3,259.94	\$66,171.50	76.94%
	FUND: UNEMPLOYMENT INSURANCE - 575	\$86,000.00	\$14,916.56	\$16,568.56	\$69,431.44	\$3,259.94	\$66,171.50	76.94%
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	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
610.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$821,817.98)	\$821,817.98	\$0.00	\$821,817.98	0.00%
610.000.0000.2000.000.000.0000	REVENUE FROM COUNTY	\$0.00	\$0.00	(\$49,426.79)	\$49,426.79	\$0.00	\$49,426.79	0.00%
610.000.0000.6000.000.000.0000	EXPENDITURES	\$95,644.61	\$14,166.40	\$1,103,237.49	(\$1,007,592.88)	\$126,173.05	(\$1,133,765.93)	-1185.39%
	FUND: UNRESTRICT CAPITAL OUTLAY - 610	\$95,644.61	\$14,166.40	\$231,992.72	(\$136,348.11)	\$126,173.05	(\$262,521.16)	-274.48%
630.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$293,259.88	\$1,703,858.97	(\$1,703,858.97)	\$314,632.48	(\$2,018,491.45)	0.00%
	FUND: BOND BUILDING - 630	\$0.00	\$293,259.88	\$1,703,858.97	(\$1,703,858.97)	\$314,632.48	(\$2,018,491.45)	0.00%
665.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$8,664.40)	\$8,664.40	\$0.00	\$8,664.40	0.00%
	FUND: ENERGY & WATER SAVINGS - 665	\$0.00	\$0.00	(\$8,664.40)	\$8,664.40	\$0.00	\$8,664.40	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%
691.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	\$1,321.91	(\$1,321.91)	\$0.00	(\$1,321.91)	0.00%
691.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$36,742.00)	\$36,742.00	\$0.00	\$36,742.00	0.00%
691.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$38,840.00	\$1,066,089.08	(\$1,066,089.08)	\$144,661.84	(\$1,210,750.92)	0.00%
	FUND: SFB BUILDING RENEWAL - 691	\$0.00	\$38,840.00	\$1,030,668.99	(\$1,030,668.99)	\$144,661.84	(\$1,175,330.83)	0.00%
700.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$3,797,169.55)	\$3,797,169.55	\$0.00	\$3,797,169.55	0.00%
700.000.0000.6000.000.000.0000	EXPENDITURES	\$6,800,297.00	\$1,000.00	\$1,000.00	\$6,799,297.00	\$0.00	\$6,799,297.00	99.99%
	FUND: DEBT SERVICE - 700	\$6,800,297.00	\$1,000.00	(\$3,796,169.55)	\$10,596,466.55	\$0.00	\$10,596,466.55	155.82%
850.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$52.00)	(\$6,131.55)	\$6,131.55	\$0.00	\$6,131.55	0.00%
	FUND: STUDENT ACTIVITIES - 850	\$0.00	(\$52.00)	(\$6,131.55)	\$6,131.55	\$0.00	\$6,131.55	0.00%
855.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$228,309.72)	(\$1,435,037.85)	\$1,435,037.85	\$2,950.00	\$1,432,087.85	0.00%

Osborn School District

Board Exp & Revenue Report

From Date: 2/1/2021 To Date: 2/28/2021

Fiscal Year: 2020-2021

- 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
855.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$338,263.73	\$1,321,853.02	(\$1,321,853.02)	\$804,656.98	(\$2,126,510.00)	0.00%
	FUND: EMPL INSUR PGM WITHHOLDNG - 855	\$0.00	\$109,954.01	(\$113,184.83)	\$113,184.83	\$807,606.98	(\$694,422.15)	0.00%
	Grand Total:	\$39,739,323.75	\$2,497,933.68	\$2,800,917.33	\$36,938,406.42	\$12,934,712.85	\$24,003,693.57	60.40%

End of Report

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

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 2020/21 Statement of Revenues and Expenditures for the Student Activities Fund from February 1 through February 28, 2021.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT No. 8
Statement of Revenues and Expenditures
For Student Activities Fund
Activity from Feb 1, 2021 to Feb 28, 2021

<u>School</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Clarendon	3,762.37			3,762.37
OMS	16,605.62			16,605.62
Solano	10,366.33	52.00		10,418.33
Longview	7,825.81			7,825.81
	<u>\$ 38,560.13</u>	<u>\$ 52.00</u>	<u>\$ -</u>	<u>38,612.13</u>

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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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 #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL OMS DATE 7/26/21

DEPARTMENT Library/Media - Textbooks

EQUIPMENT: Math on Call/Readers handbook / Everyday mathematics/strategies for success
Mathematics concepts/Pre Algebra/Algebra I/misc. class books

ASSET # _____

DESCRIPTION _____

SERIAL # _____

REASON FOR DISPOSITION Outdated and not being used

SIGNATURE [Signature] DATE 7/26/21
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____
BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL OMS DATE 2/26/21

DEPARTMENT Library / Media

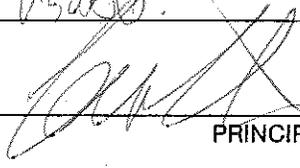
EQUIPMENT: (6) old video cameras / (45) Acer chromebook / (3) old Ipad / (4) flip camera / (25) Think Pad / (20) Toshiba Computers / old (10) old cameras / old projection carts / remotes / dell monitors / projectors / Book Binder headphones / old Drive (7) (4) (2)

ASSET # _____

DESCRIPTION _____

SERIAL # _____

REASON FOR DISPOSITION Technology is outdated and no longer usable.

SIGNATURE  DATE 2/26/21
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____
BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL Solano School DATE 8-31-05

DEPARTMENT Library

EQUIPMENT:

ASSET # *00000999*

DESCRIPTION ~~Broken~~ Portable adjustable screen

SERIAL # _____

REASON FOR DISPOSITION Broken

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL Selano DATE 8-31-20

DEPARTMENT Library

EQUIPMENT:

ASSET # _____

DESCRIPTION Califone Model 1776 CD/Radio

*SERIAL # 0201101EK004285

REASON FOR DISPOSITION Doesn't turn on or play music

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

**REQUEST FOR AUTHORIZATION TO
DISPOSE OF EQUIPMENT**

SCHOOL Solano DATE _____

DEPARTMENT Library

EQUIPMENT:

ASSET # 2924AV-P

DESCRIPTION Califone White Headphone

SERIAL # _____

REASON FOR DISPOSITION Send doesn't come through

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

**REQUEST FOR AUTHORIZATION TO
DISPOSE OF EQUIPMENT**

SCHOOL Solano DATE 8-31-08

DEPARTMENT Library

EQUIPMENT:

ASSET # _____

DESCRIPTION Learner Headset w/ microphone

SERIAL # LNR66T

REASON FOR DISPOSITION Sound doesn't come through

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE
PICKED UP BY _____ DATE _____

BUSINESS OFFICE
DATE ACQUIRED _____
RECORDED VALUE _____
PRESENT ESTIMATED VALUE _____
DATE OF BOARD APPROVAL _____
SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

**REQUEST FOR AUTHORIZATION TO
DISPOSE OF EQUIPMENT**

SCHOOL Solano DATE 8-31-20

DEPARTMENT Library

EQUIPMENT:

ASSET # _____

DESCRIPTION 9 pairs of Lakeshore headphones

SERIAL # _____

REASON FOR DISPOSITION Headphones are damaged beyond repair
or unable to play sound

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____
BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL Solano DATE 9-1-20

DEPARTMENT Library

EQUIPMENT:

ASSET # 00950125

DESCRIPTION Hitachi 1800A VHS Camera

SERIAL # 50417128

REASON FOR DISPOSITION It uses tapes and is an out model technology

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE
PICKED UP BY _____ DATE _____

BUSINESS OFFICE
DATE ACQUIRED _____
RECORDED VALUE _____
PRESENT ESTIMATED VALUE _____
DATE OF BOARD APPROVAL _____
SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENT

SCHOOL Solano School DATE 9-1-20

DEPARTMENT Library

EQUIPMENT:

ASSET # _____

DESCRIPTION KROY 80 Lettering System

SERIAL # 85173

REASON FOR DISPOSITION Broken "cut" button, can't find replacement ink strips

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____ BUSINESS MANAGER

OSBORN SCHOOL DISTRICT #8

**REQUEST FOR AUTHORIZATION TO
DISPOSE OF EQUIPMENT**

SCHOOL Solano DATE 9-1-76

DEPARTMENT Library

EQUIPMENT:

ASSET # _____

DESCRIPTION Casio DL-750L Printing calculator

SERIAL # Q2044898

REASON FOR DISPOSITION _____

SIGNATURE _____ DATE _____
PRINCIPAL/DEPT. HEAD

MAINTENANCE

PICKED UP BY _____ DATE _____

BUSINESS OFFICE

DATE ACQUIRED _____

RECORDED VALUE _____

PRESENT ESTIMATED VALUE _____

DATE OF BOARD APPROVAL _____

SIGNATURE TO AUTHORIZE DISPOSAL _____
BUSINESS MANAGER

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – IV-I

Agenda Item

Out of State Travel for Cory Alexander and Kayla Anderson to Annual National Conference in Chicago, IL from July 11-14, 2021

For Board: Action Discussion Information

Background

The School Nutrition Annual National Conference (ANC) will be held in Chicago, IL for 4 days from 7/11/21 to 7/14/21. The conference targets school nutrition professionals and is organized by the School Nutrition Association. Classes on financial management, administration, communication and marketing, Farm to School activities, new regulations and best practices will be available. Approval of this item in March's board meeting will allow for a reduced registration rate if registered before the early bird registration deadline.

This conference provides an excellent opportunity to network with other directors and coordinators throughout the country and obtain required professional development hours, continuing education, and certifications which help increase understanding and knowledge of our profession.

Legal

Financial

Approximately \$5,000.00. To be paid out of Food Service 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

Recommend Governing Board approval out of state travel for Cory Alexander and Kayla Anderson to attend the School Nutrition Association Annual National Conference July 11 thru 14, 2021 in Chicago, IL

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

Children want knowledge, challenge and recognition.
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This is our mission.

Agenda Item Number – IV-J

Agenda Item

FY20 Tax Credit Update

For Board: [] Action [X] Discussion [X] Information

Background

The table below shows the 2017, 2018, 2019 and 2020 Public School Tax Credit Contributions and Expenditures by site.

Table with 9 columns: Site, 2017 Revenue, 2017 Expense, 2018 Revenue, 2018 Expense, 2019 Revenue, 2019 Expense, 2020 Revenue, 2020 Expense. Rows include Clarendon, Encanto, OMS, Solano, Longview, Montecito, and Total.

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.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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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.

This month's Call to the Public will be modified to comply with CDC guidelines on social distancing due to COVID-19. The public will be able to listen to the meeting live through teleconference or livestream. An Osborn employee will read the Call to the Public comments. 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 on the Google Meets Hangout. An individual wishing to address the Governing Board must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on Tuesday, February 16, 2021.

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

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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Agenda Item Number –VI

Agenda Item

Board Presentation—audit findings

For Board: Action Discussion Information

Background –

The special education department was monitored by the Arizona Department of Education. Based on their findings we are required to correct out of compliance items or include new requirements.

Legal

All IEPs are considered legal documents and must meet IDEA

Financial

IDEA dollars could be withheld if we do not correct the findings that were considered out of compliance.

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

Osborn - Special Education Monitoring		
Category	Findings	District Action
1. PWN- Prior Written Notices	PWN notice not individualized and being sent out of compliance	-Changed practice to sending out PWNs a day or two after meeting and BEFORE the implementation of the IEP -Changed practice of start date of the IEP to provide time for PWN to be sent to parents -Took away the ability to auto generate a PWN in lep-Pro system -Provided district wide PD on how to write a PWN on 2/10/2021 -Example PWNs created and put in folder to reference
2. SDI- Specially Designed Instruction	This is a recently added part of an IEP due to law and has not been brought to attention before monitoring	-District wide PD provided on SDI 1/13/2021 -lep-Pro added SDI section under each service
3. Frequency and Duration	This is another recently added component of the IEP due to law	-lep-Pro added frequency and duration under each section -District wide PD on 12/2/2020 was provided on all findings including this -Example: instead of just writing reading services 150 minutes per week, session times and sessions per week needed- 30 minute sessions, 5 days a week
4. EL considerations in evaluation and IEPs	Assessments and other evaluation material given in a language and form most likely to yield accurate information Considerations of language needs in the IEP	-District Wide PD is planned for 3/17/2021 to address EL students needs with Monica Artea -Tagged all EL students in lep-pro and updated their test scores based off of district lists -Wording of assessments and language in evaluations more specific

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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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

COUGAR CONNECT

Clarendon Elementary-March 2021

Dear Cougar Families,

This is a time of excitement and stress as we get ready to open with students transitioning to in person and staying online. We are very aware this change will be difficult for students who are transitioning to new teachers and new learning spaces. The most important piece is supporting our students emotional well-being. As a school, we will be working to ensure all our cougars stay connected to our community. This will happen by including all our families in school events and providing opportunities for our students to stay connected with their current teachers and classmates. This will happen through scheduled times when all our students will come together online to connect and have some fun “cougar style.” Please know that even if your child is remaining online, we are still here to support anything you need. Our cougar family will stick together because we are *stronger together!* I cannot thank you enough for your ongoing trust and support. We are truly a special community! –Theresa Nickolich, Principal

IMPORTANT DATES

March 8-12: Spring Break

March 15: Students return to online learning.

March 17, 24, 25: Asynchronous Learning Days
Students work independently online

March 29: Cesar Chavez Day-No School

March 30: This is the transition day for iSchool and in person students. 4th grade and Mr. Parker’s class will return in person.

March 31: 5th grade will return in person.

April 1: 6th grade will return in person.

April 2nd: Board Declared Holiday-No School



Calling All 6th Graders

We are excited to introduce the Butterfly Project brought to us by a former Osborn principal Judi Gottschalk. It uses the lessons of the Holocaust to educate about the dangers of hatred and bigotry and cultivates empathy and social responsibility. And at Clarendon, we celebrate our diversity and ability to support each other through overcoming challenges.

Participants paint ceramic butterflies that are permanently displayed as symbols of resilience and hope, with the goal of creating 1.5 million butterflies around the world—one for each child who perished in the Holocaust, and honoring the survivors.

This project will culminate with a permanent art installation as a symbol of hope for all those that enter cougar country. This project will be for every 6th grade cougar in person and online. For those online, we will have ceramic butterfly kits for your cougar to paint at home and return. All 6th grade students will participate in the lessons. Our goal is to have the full installation complete by the end of the year.

Utility Help Information

Community partnership for **utility assistance**: Valleywise Health has partnered with APS to provide **utility assistance** for those individuals experiencing a financial crisis because of illness or disease. This ensures people can stay safe in their own home. Please use the link below if you need help.



<https://app.prefixhealth.com/#/register>

Cougar Character for March



We will practice self-control and responding with our values and beliefs rather than our impulses or immediate emotions.

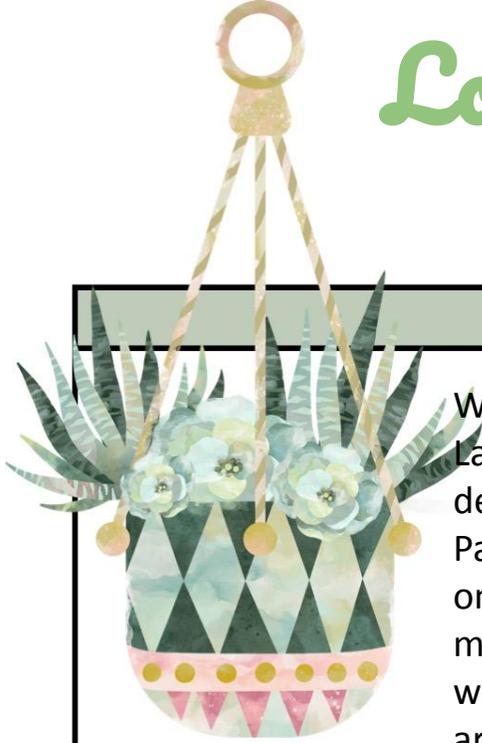
Follow Clarendon on
ClassDojo, Facebook, and
Instagram



Instagram

Longview Lancer Link

March 2021



Greetings from Dr. G

Welcome to March! Fingers crossed we will have our Lancers back on campus by the end of this month. More details to come after Spring Break. This week we have Parent teacher conferences take advantage of this one on one time with your child's teacher to ask questions and make a plan to finish the year strong. It takes all of us working as a team to be successful so thank you for all you are doing! Enjoy Spring Break!

Tech Tips

As we continue learning in virtually we want to remind all our students and parents of a few internet safety tips. Passwords: Don't share your password with anyone but your parents. Online Friends: Don't agree to meet an online friend unless you have your parents' permission. Photos: Don't post photos or videos online

Positive Self Talk

There is an old saying that Patience is a virtue and that is something we all need to remember. PATIENCE! This is one of the most important traits to practice. Finding patience in a chaotic school day can be difficult and challenging. When you have parents, friends, teachers, and classwork, it can really add up! It is important for all of us to take a few deep breaths and remember to have patience with ourselves. YOU ARE AWESOME, don't forget to tell yourself that every once in awhile!

Social Emotional Learning...

Students make choices everyday. They make the choice to be attentive in class, do their classwork, ask questions, and be a role model for others. Hear what the Kid President has to say on making tough choices.

[Check out what Kid President has to say about choices](#)

Upcoming Dates

- March 3-5 Parent Teacher Conferences 1:15 Early Release
- March 8-12 Spring Break
- March 15 Return to Distance Learning
- March 16th Governing Board Meeting

Join the DOJO for all the news!



The first blooms of spring always make my heart sing.

S. Brown



Montecito Community School

March 2021

Updates and Upcoming Information

Important Dates:

March 3-5 - Early Release - Conferences
March 6-14 - No School - Spring Break
March 29 - No School - Cesar Chavez Day
.....



An Act of Kindness

Some of our students fell in love with the *Highlights* magazine they received in a book bag from Read Better Be Better earlier this school year. After reaching out to our partner organization, they referred us to Kids Need to Read to see if they could assist us with accessing more copies of *Highlights*. Kids Need to Read did so much more! Not only did they provide us with several editions of the magazines, they also donated over 100 books of varied interest and spanning from pre-K thru 8th grade. We feel so fortunate for the way Kids Need to Read went above and beyond to expand the reading opportunities of our students!



Women's History Month

Montessori Pre-K Now Enrolling!

After looking for the perfect fit to open our newest Osborn program, we found an incredible Montessorian, Tere Obrochta, to spearhead our 3-6 classrooms! We are so excited to begin welcoming our 3-5 year old students this fall. To enroll your little one, visit bit.ly/osdenroll. To learn more about why the program is right for your child, please visit our website, bit.ly/mcsosborn, to learn more.

MONTESSORI
PRESCHOOL
NOW
ENROLLING!
AGES 3-5 FOR THE
2021-2022 SCHOOL YEAR





Osborn Middle School

Providing an unrivaled education by creating multiple pathways for all students to achieve academic equity and excellence.

An Osborn Education

MARCH 2021

Monthly Calendar

MARCH 3-5

Parent Teacher Conferences

MARCH 4, 9AM-5PM

Schedule and Material Distribution

MARCH 8-12

Spring Break-No School

MARCH 15

3rd Trimester schedule begins

MARCH 29

No School- Cesar Chavez Day

Staff Spotlight: Mr. Brad Boyd



Mr. Boyd has joined the Firehawk Family this year and has been a wonderful addition to our staff. He has done a phenomenal job in helping us to integrate Conscious Discipline into our daily practices and effectively using our Brain Smart Starts to begin our meetings and school days. He cares deeply about others and has done a great job of helping us build a positive culture among students and staff in our virtual learning environment.

March Character Trait of the Month:



@OsbornMiddleSchool





Solano Tiger Times

An Osborn Education

Solano Elementary School

www.OsbornSchools.org

Volume 11 Issue 8 March 2021



In preparation for reopening, Solano educators have been focusing on unity. Our instructional assistants are cultivating the “Unity Garden”, just in time to welcome our scholars back on campus.



Solano Happenings

- March 3-5 — Parent/Teacher Conferences
- March 8-12 — Spring Break
- March 11 — Spring Break Mobile Clinic at Solano from Valle Del Sol
- March 22-25— Reopening Parent Meetings at 5:30pm



Solano Elementary School Celebrates Women's History



Celebrating Black History Month at Solano



Solano School was chosen as home to one of the 28 murals painted across the city of Phoenix in honor of Black History Month. We partnered with Gizette Knight of Reality Dreams

LLC who worked with amazing local artists to create the 28 murals.



We are #SolanoStrong!!!



Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

Department Focus: Data and Assessment: Evidence-based Teaching and Learning	
Focus of Update:	Data and Assessment
Update:	933 (approximately 37%) students have signed up to remain in distance learning through iSchool for the remainder of the 2020-21 school year. K-6 iSchool will have 17 teachers, 2 kinder aides, 1 part-time admin assistant, and 1 instructional coach. Staffing decisions were based on what made for a safe in-person return at each site so classes in iSchool are larger than normal and range from 34 students per room to 48 students per room. Students in self-contained special education classrooms whose parents selected to remain in distance learning are being served by their own teachers using a hybrid model. The program is also different at Osborn Middle School where teachers in each subject area will teach some in-person classes and some remote classes.
Impact on Quality of Instruction or Student Achievement:	Serving students in the Osborn Community iSchool allows for and honors parental choice in this pandemic. One of its other positive outcomes is a renewed sense that these are all of our students as teachers collaborate across the district and re-form as a new staff with students from all four elementary schools. This allows us to share and learn from each other, and also to use best practices for remote instruction for the last seven weeks of school.

Department Focus: Parent/Community and Outreach	
Focus of Update:	Homeless Children and Youth
Update:	McKinney-Vento numbers remain lower than prior years. Schools, in consultation with Anabel Carrillo, continue to assess families for possible identification as McKinney Vento. The District Office, using our McKinney-Vento grant funds, purchased a second round of personal care items for our McKinney-Vento families. Social Workers and school liaisons will help with the distribution of items to those families.
Impact on Quality of Instruction or Student Achievement:	Our support and service to our Osborn families goes far beyond academics. We know that in order to learn and achieve at high levels, basic needs must be met first.

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

Department Focus: Ed Tech Support	
Focus of Update:	Ed Tech Update
Update:	<p>Teachers had the opportunity to attend Nearpod's Winter Camp Engage from February 4-7. Many teachers were able to attend and pick the sessions that met their needs. They earned up to 15 professional development hours and different badges for their email signature.</p> <p>On Thursday, 2/25, Master Teachers received training from Mae Nevarez and Jessica Bailey on using the Read and Write Extension tool. Read and Write is a toolbar that can pop up on any webpage to make it accessible to students through text to speech, speech to text, picture and word dictionary, as well as organizational tools. Teachers will be trained in either grade level team meetings or whole site Wednesday professional development the week of 3/15. We are currently exploring this tool through a 60 day trial which ends on 4/19, and will be seeking feedback on whether to purchase this tool to support teaching and learning.</p>
Impact on Quality of Instruction or Student Achievement:	<p>The Monday after Camp Engage we had several teachers who were inactive in Nearpod change to active. In February the district had 2228 sessions launched, compared to 2182 sessions in January and 885 sessions in December. Another exciting data point is that Osborn students logged into a teacher-created Nearpod 30,000 times during January and February!</p> <p>The Read and Write Extension toolbar will assist students who have IEPs and 504s, our English Learners, and those who need additional support to access grade level material. Students will learn how and when to use the tool so that it will support them when they need it.</p>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

Department Focus: Curriculum: Quality of Instruction and Student Achievement	
Focus of Update:	Curriculum and Instruction
Update:	New dual language teachers met on 2/18 to obtain information about how the Spanish language works in the following categories: vowel syllables, phonology, cognate patterns and accent marks. The teachers engaged in collaborative group conversations to exchange key points, connections, ahas!, etc. During the professional development they were partnered to create a Nearpod student activity for word work by utilizing resources on Benchmark, Lexia and/or Istation.
Impact on Quality of Instruction or Student Achievement:	This professional development focused on the TAP rubric indicator of <i>Teacher Knowledge of Content</i> . For dual language teachers, it is important that teachers possess extensive content knowledge of Spanish phonics/phonology so that they can plan a variety of subject-specific activities to enhance student content knowledge.

Department Focus: Parent/Community and Outreach	
Focus of Update:	Parent and community connection
Update:	On 2/16 and 2/18 at 8 AM Monica Artea held two Dual Language Informational meetings for families interested in enrolling in dual. The meeting on Tuesday was held in English and 12 families were able to join us. The meeting on Thursday was held in Spanish and 2 families were able to participate.
Impact on Quality of Instruction or Student Achievement:	The purpose of the meeting is to inform families about our mission, vision, goals, benefits, instructional models and enrollment requirements for the dual language program. There will be additional Dual Language Informational meetings in March in both Spanish and English.

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

Department Focus: Parent/Community and Outreach	
Focus of Update:	Parent and community connection
Update:	The English Language (EL) Parent Newsletter for the spring was shared with families of ELs and teachers, and also posted on the EL Program site . The purpose and goal of the newsletter is to inform families about AZELLA, reclassification, and at home reading, writing, listening and speaking tips, etc.
Impact on Quality of Instruction or Student Achievement:	The goal of the newsletter is to increase parent awareness on AZELLA and how to support their child at home with the English proficiency test.

Department Focus: Parent/Community and Outreach	
Focus of Update:	Parent and community connection
Update:	Monica Artea and Jennifer Page collaborated to provide a structured system for requesting Spanish and other language interpreters during spring Parent Teacher Conferences. Osborn Spanish interpreters have been trained to provide virtual interpretations. Teachers who requested for other languages were provided directions to call the Language Line and request the language of need.
Impact on Quality of Instruction or Student Achievement:	Providing our families with interpreters in their native language enhances communication and partnerships between the school and home. It is imperative that all families are heard and feel valued.

Department Focus: Curriculum: Quality of Instruction and Student Achievement	
Focus of Update:	Professional Development
Update:	Monica provided additional Nearpod training to our 3 ELL Paraprofessionals so that they can continue supporting our EL students when they provide English Language Development (ELD) services in small groups. In addition, our EL Paras plan to

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

	administer the sample AZELLA tests on Nearpod during distance learning.
Impact on Quality of Instruction or Student Achievement:	Our EL Paraprofessionals provide another layer of support to our EL students and their families. They work very hard to engage our EL students, increase their attendance, and build more confidence.

Department Focus: Data and Assessment: Evidence-based Teaching and Learning	
Focus of Update:	Data and Assessment
Update:	Spanish dual teachers met on 2/23 to obtain information about the new Istation PowerPath platform for students/teachers. Our Istation coach (Angelica) modeled how to navigate the new platform. Also, Angelica explained the purpose/benefits of using the Oral Reading Fluency tool on Istation. The ISIP Oral Reading Fluency assessment provides schools with the following: grade-levelled passages that students read aloud and record digitally in the Istation Recording Studio. audio playback features that allow teachers to play, advance, pause, and rewind student recordings. Teachers will manually score students' recorded passages to calculate students' words per minute, miscues errors or self-corrections.
Impact on Quality of Instruction or Student Achievement:	Teachers are able to administer ORFs to the whole class in less than 15 minutes. Plus, teachers will be able to analyze data for instructional purposes.

Department Focus: Curriculum: Quality of Instruction and Student Achievement	
Focus of Update:	Professional Development
Update:	Every other Wednesday the Curriculum Department brings the principals and Master Teachers together to engage in professional development focused on teaching and learning. On Wednesday, March 3, Mesa Elementary principal Christel Arbogast joined our meeting to share many lessons learned and ideas regarding her

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

	<p>reopening experience. While she covered multiple topics, in particular she focused on:</p> <ul style="list-style-type: none"> ● Routines/procedures ● Family communication ● Teaching and learning in the classroom <ul style="list-style-type: none"> ○ small groups ○ learning materials ○ student to student engagement ● Special education service delivery ● Behavior response for COVID expectations (e.g. not wearing masks or social distancing) ● Morning/afternoon arrival and dismissal routines ● Teacher PD- how have you shifted content and delivery
<p>Impact on Quality of Instruction or Student Achievement:</p>	<p>While our schools have been working furiously to create comprehensive mitigation and reopening plans, it was very helpful to hear from a leader who has created, enacted and revised her plans.</p>

<p>Department Focus: Curriculum: Quality of Instruction and Student Achievement</p>	
<p>Focus of Update:</p>	<p>Equity</p>
<p>Update:</p>	<p>Our Equity Committee and Admin Team continue equity conversions and reflections on the book, <i>So You Want to Talk About Race</i>.</p> <p>The Equity Committee spent two sessions delving into the chapter entitled “Is Police Brutality Really About Race?”. Our conversations in the first session focused on our global reflections related to policing and the starkly different experiences and perspectives of White people as opposed to people of color when it comes to the police, as well as the history behind these experiences and perspectives. Our second session focused much more locally on Osborn and the ways in which we may be perpetuating an “overseer” culture. In particular we reflected on our disproportionate discipline referral data and analyzed different behavior scenarios and how teachers might respond with a “policing’ mentality.</p> <p>Our Admin Team took some time to unpack privilege and intersectionality, and reflected on the following questions:</p> <ul style="list-style-type: none"> ● <i>What is an example of how your identity has impacted an interaction</i>

Curriculum Department Board Meeting Updates

Director: Abby Potter-Davis Board Meeting Date: 3-16-21

	<p><i>with a parent or community member?</i></p> <ul style="list-style-type: none"> ● <i>What is an example of how your identity has impacted an interaction with a colleague, employees, or supervisor?</i> ● <i>What recent or upcoming decisions came to mind as you read this chapter, thinking about your current work? (e.g. Hiring, Firing, Professional Development, Conflict Resolution amongst employees, Family Communication, Staff Communication, Division of Responsibility, etc)</i>
<p>Impact on Quality of Instruction or Student Achievement:</p>	<p>Engaging our leaders in personal and focused conversations around equity is an important first step to identifying tangible and measurable equity-focused action steps and strategies.</p>

<p>Department Focus: Curriculum: Quality of Instruction and Student Achievement</p>	
<p>Focus of Update:</p>	<p>Professional Development</p>
<p>Update:</p>	<p>Every Wednesday morning at 10:00 our Osborn principals, Behavior Interventionists, and several members of the Curriculum team have been coming together to learn and share about Conscious Discipline, which is a trauma-informed, classroom management approach that we are committed to implementing district-wide. Led by Theresa Nicholich, principal of Clarendon, the most recent meetings have been focused on applying what we have learned in Conscious Discipline to our reopening plans. We identified the strategies that we intend to implement when we welcome students back to campus, and shared ideas for how to present them to students and staff.</p>
<p>Impact on Quality of Instruction or Student Achievement:</p>	<p>Conscious Discipline is grounded in brain research and stresses the importance of adults understanding and focusing on their own emotional regulation before turning their focus to supporting their students' emotional regulation. We know how important this "adults-first" approach can be, especially now, and we are committed to supporting our staff with these strategies that they can best support their students.</p>

Student Services Board Report
March 3, 2021
Virginia Shuss

Spring Break Camp- Valle del Sol

Osborn students who are receiving counseling with Valle del Sol will be offered a two-day camp, (tents included) located on the fields at our schools. Their innovative plan will be to bring a group of about twenty students, divided up into groups of four or five, and help them with skills to successfully return to school. One of the two day camps will be located at Encanto/Clarendon and the other will be at Solano for two days.

Mobile Health Unit-Valle del Sol

Valle will provide:

- Wellness Visits (Adult and Child), 9 Slots Available
- Sports Physicals
- COVID-Testing (Drive Up)
- COVID-Vaccinations (First 20 who sign up, who qualify, Phase 1b)

For any families who are unable to get into our wellness visit slots they will be scheduled with our PCP providers at the office for another time.

TO: Governing Board
FROM: John Bachler
DATE: March 2, 2021
RE: MAINTENANCE / TRANSPORTATION UPDATE

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

All sites:

- District office has one open work order and 49 completed for the 20/21 school year.
- All night custodians have been moved to 8 hours per night.
- Work is all completed with the SFB exterior weatherization. This includes Clarendon, Solano, Osborn Middle and Longview.
- Maintenance are replacing A/C filters on all units this month.
- We continue to walk all rooms monthly to make sure we have PPE district wide.

Solano

- Solano has two open work orders and 57 completed for the 20/21 school year.
- The exterior weatherization is completed.
- Yard crew continue to clean up areas around the building and installed wood chips and crushed granite.
- The turtle habitat is cleaned up and we hope to move forward with the turtle plans.

OMS

- Maintenance Department has no open work orders and 56 completed for the 20/21 school year.
- The District will be painting the snack bar and stem wall around the track.
- Maintenance has been clearing out old storage rooms and unwanted items.
- The yard crew completed the installation of new stabilized decomposed granite around the buildings.

Clarendon

- Maintenance Department has no open work orders and 31 completed for the 20/21 school year.
- Maintenance continues to flush mud out of the HVAC coils.
- We will be processing the underground leak at Clarendon through the School Facilities Board for a building renewal grant.
- Yard crew continue to clean up areas around the building and installed crushed granite.

Encanto

- Maintenance Department has two open work orders and 43 completed for the 20/21 school year.
- On hold: We are working with Urban to make the repairs to the north Trane chiller but have an underground leak on the cooling towers.
- On hold: We are gathering pricing for the pump replacement in the Encanto chiller room as part of the SFB.

Longview

- Maintenance Department has two open work orders and 71 completed for the 20/21 school year.
- Mid State Energy continues to make the underground electric repairs to the grounded wires that control the lights on the field.
- We had a lightning strike to the site and damages were to the security and fire system along with a ball field light pole.

Montecito

- Maintenance Department has two open work orders and 62 completed for the 20/21 school year.
- We have Josque opening and cleaning for the Alt Programs as well as doing the shipping and receiving here at the District.
- We are walking the site weekly to check for any issues and security as well as flushing toilets.

Transportation:

The drivers and attendants are working with food service to help deliver food and also helping at the sites to make ready for the students to return. We have staff helping out for the students on site in the classrooms. Staff has been moving and or relocating desks as needed in preparation of the students returning.

John Bachler
Director of Maintenance and Transportation

**OSBORN SCHOOL DISTRICT NO. 8
March 16, 2021
Board Meeting**

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – VII-B

Agenda Item

Student Absence Report for month of March

For Board: Action Discussion Information

Background –

School	% Attendance Jan. 21	% Absence	% Attendance Feb. 21	% Absence	% Attendance Mar. 21	% Absence	% Attendance Apr. 21	% Absence	% Attendance May 10	% Absence
Clarendon	91.1%	8.9%	68.39%	31.61%	95.81%	4.19%				
Encanto	88.9%	11.1%	75.49%	24.51%	94.61%	5.39%				
Longview	76.83%	23.17%	78.12%	21.88%	85.83%	14.17%				
OMS	79.39%	20.61%	78.15%	21.85%	80.25%	19.75%				
Solano	78.18%	21.82%	69.57%	30.43%	90.59%	9.41%				
MCS	72.27%	27.73%	87.94%	12.06%	77.87%	22.13%				
DISTRICT										

School	% Attendance Aug. 20	% Absence	% Attendance Sept. 20	% Absence	% Attendance Oct. 20	% Absence	% Attendance Nov. 20	% Absence	% Attendance Dec. 20	% Absence
Clarendon			87.26%	12.74%	95.73%	4.27%	87.10%	12.90%	74.39%	25.61%
Encanto			89.63%	10.37%	86.49%	13.51%	87.99%	12.01%	73%	27%
Longview			86.14%	13.86%	84.13%	15.87%	76.22%	23.78%	74.04%	25.96%
OMS			89.59%	10.41%	81.01%	18.99%	78.34%	21.66%	75.38%	24.62%
Solano			76.43%	23.57%	85.28%	14.72%	80.53%	19.47%	68.12%	31.88%
MCS			77.89%	22.11%	78.43%	21.57%	57.57%	42.43%	62.44%	37.56%
DISTRICT *										

*Synergy is working on calculation of district totals.

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

March 16, 2021

Board Meeting

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Agenda Item Number – VII-C

Agenda Item

Substitute Teacher Report for month of February

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

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

School(s): View All February 2021 **Employee Types :**
 View All Type: Absences/Vacancies
 Submit Print

February 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2	3	4	5	6
Total	1	Total	1	Total	1	Total
Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:
Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:
Fill Needed:	1	Fill Needed:	1	Fill Needed:	1	Fill Needed:
Filled:	1	Filled:	1	Filled:	1	Filled:
UnFilled:	0	UnFilled:	0	UnFilled:	0	UnFilled:
Held:	0	Held:	0	Held:	0	Held:
Fill Rate:	100%	Fill Rate:	100%	Fill Rate:	100%	Fill Rate:
7	8	9	10	11	12	13
Total	1	Total	1	Total	1	Total
Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:
Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:
Fill Needed:	1	Fill Needed:	1	Fill Needed:	1	Fill Needed:
Filled:	1	Filled:	1	Filled:	1	Filled:
UnFilled:	0	UnFilled:	0	UnFilled:	0	UnFilled:
Held:	0	Held:	0	Held:	0	Held:
Fill Rate:	100%	Fill Rate:	100%	Fill Rate:	100%	Fill Rate:
14	15	16	17	18	19	20
Total	1	Total	1	Total	1	Total
Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:
Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:
Fill Needed:	1	Fill Needed:	1	Fill Needed:	1	Fill Needed:
Filled:	1	Filled:	1	Filled:	1	Filled:
UnFilled:	0	UnFilled:	0	UnFilled:	0	UnFilled:
Held:	0	Held:	0	Held:	0	Held:
Fill Rate:	100%	Fill Rate:	100%	Fill Rate:	100%	Fill Rate:
21	22	23	24	25	26	27
Total	1	Total	1	Total	1	Total
Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:	1	Absences/Vacancies:
Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:
Fill Needed:	1	Fill Needed:	1	Fill Needed:	1	Fill Needed:
Filled:	1	Filled:	1	Filled:	1	Filled:
UnFilled:	0	UnFilled:	0	UnFilled:	0	UnFilled:
Held:	0	Held:	0	Held:	0	Held:
Fill Rate:	100%	Fill Rate:	100%	Fill Rate:	100%	Fill Rate:
28	1	2	3	4	5	6

	Total Absences/Vacancies	Fill NOT Needed	Fill Needed	Filled	UnFilled	Held	Fill Rate
February 1-6	6	1	5	5	0	0	100%
February 7-13	5	0	5	5	0	0	100%
February 14-20	6	1	5	5	0	0	100%
February 21-27	4	0	4	4	0	0	100%
February 28-28	0	0	0	0	0	0	0%
Month	21	2	19	19	0	0	100%

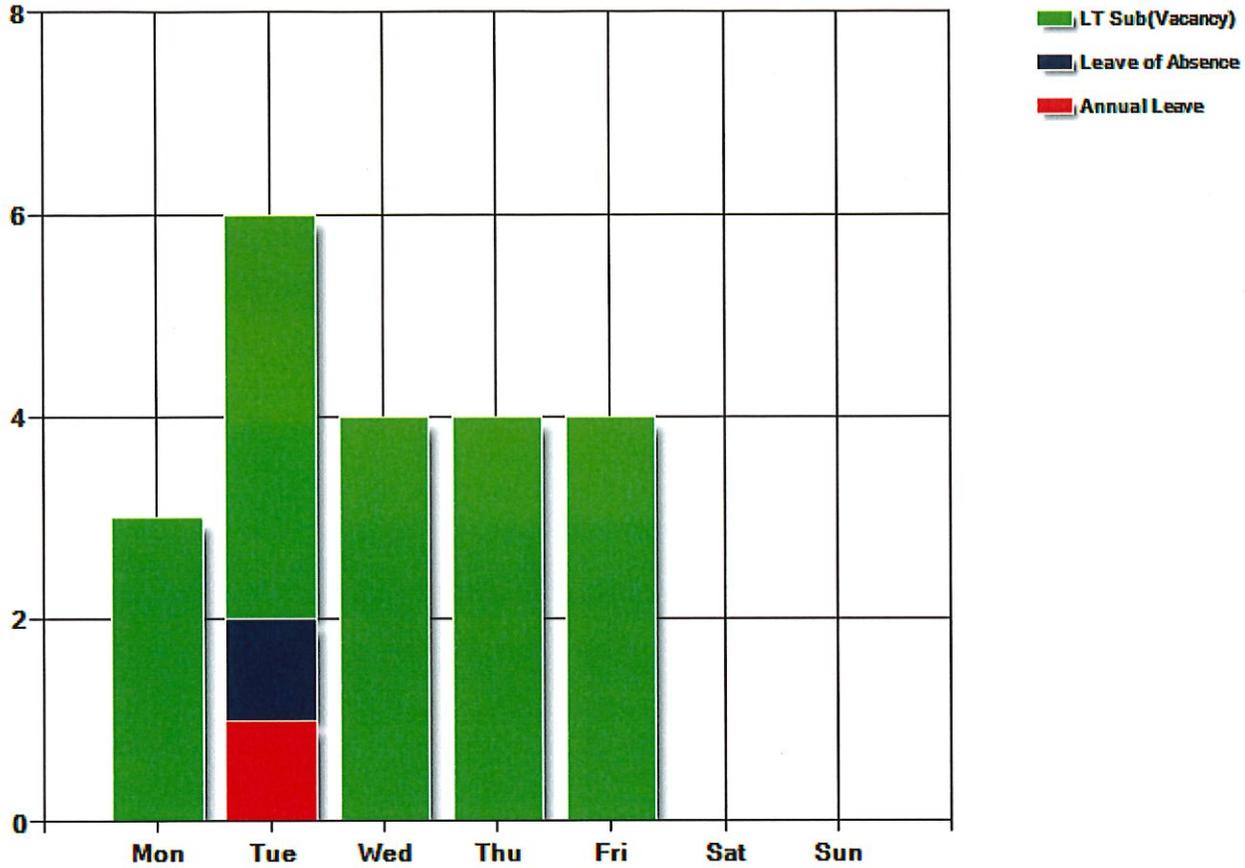
Day of Week Absence Analysis

[Return to Report Menu](#)

Start Date: 02/01/2021 
End Date: 02/28/2021 
Type: Absences/Vacancies
Employee:

View All
Vacancy Profile: View All
School(s):

View All
Employee Types : View All



Absence Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Annual Leave	0	1	0	0	0	0	0	1
Leave of Absence	0	1	0	0	0	0	0	1
Totals	0	2	0	0	0	0	0	2
Vacancy Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
LT Sub(Vacancy)	3	4	4	4	4	0	0	19
Totals	3	4	4	4	4	0	0	19

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

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Agenda Item Number – VII-D

Agenda Item
Enrollment Report

For Board: [] Action [X] Discussion [X] Information

Background –

Below is the Enrollment Report for March 2021 for schools and special education self-contained programs in comparison to 2020. Due to an issue with Synergy, these numbers are off and do not include Preschool.

Table with 4 columns: School, Enrollment March 2, 2020, Enrollment March 4, 2021, Difference. Rows include Clarendon, Encanto, Longview, Montecito, Osborn Middle, Solano, Special Ed.*, Preschool, and Total.

*Includes students enrolled in the SOAAR Program at Montecito

Average Daily Membership

Table with 4 columns: 2019-20 100th day ADM, 2020-21 100th day ADM, Difference. Total row shows 2637.51, 2382.943, -254.568.

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: March 4, 2021**

ENCANTO		CLARENDON	
Kindergarten		Grade 4	
Annibale, Brenna D/L	20	Aken, Ann D/L	27
Barnett, Desiree	21	Beltran, Michelle	30
Barnett, Linda D/L	23	Hasenstab, Stephanie	27
Chavez, Cristina D/L	23	Ramos Gonzalez, Jocelyn	31
Howard, Avery	21	Rivera, Rachel D/L	27
Kleinz, Kelly	22		
Villa, Elizabeth	19		
TOTAL KINDERGARTEN	149	TOTAL GRADE 4	142
Grade 1		Grade 5	
Canez, Angelmarie	23	Arebalo, Cynthia	26
Enrique, Citlaxochitl D/L	23	Chapman, Alyssa	26
Goetter, Ashley	22	Kahl, Kayce D/L	17
Herscocici, Amanda D/L	24	Meza, Jorge	30
McCord, Brianna	24	Palache, Hilda D/L	23
Sanchez-Hernandez, Nayely D/L	18		
Tsarsis, Cara	21		
TOTAL GRADE 1	155	TOTAL GRADE 5	122
Grade 2		Grade 6	
Bonillas, Sarah	21	Anderson, Beth	23
Hacker, Jaqueline D/L	20	Betancourth, Rebecca D/L	23
Jacuinde, Tomas D/L	22	Lopez Moreno, Cindy	21
Lovett, Gayle	22	Ruiz, Ruth D/L	22
Pavlisick, Kimberly	21	Terriciano, Molly	20
Renning, Amanda	21	Valentine, Britnie	24
Roberts, Kartina D/L	20		
TOTAL GRADE 2	147	TOTAL GRADE 6	133
Grade 3		Self-Contained	
David, Lynn	22	Parker, Sam	11
Garcia, Maria D/L	23		
Moum, John	22		
Rollins, Allison	23		
Valencia, Luis D/L	24		
Wilhelmy, Danielle	23		
TOTAL GRADE 3	137		
Self-Contained			
Anderson, Tamara	12		
Preschool			
Switalla, Erica	11		
TOTAL PRE-SCHOOL	11		
ENCANTO TOTAL	611	CLARENDON TOTAL	408

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: March 4, 2021**

LONGVIEW		Montecito	
Kindergarten		Soaar	
Crompton, Carrie	15	Echeverria, Lushanya	4
Taylor, Maria L. D/L	20	Feria, Anna	3
Valles, Guillermina SEI	20	Rose, Primitiva	3
TOTAL KINDERGARTEN	55	Sabbath, Carrlee	3
Grade 1		Scilley, Theresa	2
Barrera-Vargas, Dayyana	22	TOTAL SOAAR	15
Elias Ulloa, Rosaisela D/L	22		
La O Garcia, Tara	23		
TOTAL GRADE 1	67	Montessori	
Grade 2			
Aveni, Anne Marie SEI	24	Goodman, Madeline	0
Berkich, Elizabeth	24		
Green, Maria D/L	23		
TOTAL GRADE 2	71		
Grade 3		Total Montessori	
Diaz, Celest	20		0
Dodge, Jessica D/L	20		
Heiser, Morgan	21		
TOTAL GRADE 3	61		
Grade 4			
Bucklew, Joan	25		
Lightfoot, Bill SEI	26		
Vasquez, Rogelio D/L	18		
TOTAL GRADE 4	69		
Grade 5			
Ceceña, Araceli D/L	16		
DeCindis, Shannon	21		
Prutch, Mary	23		
TOTAL GRADE 5	60		
Grade 6			
Inman, Nicolaus	23		
Kindlon, Jacob	29		
TOTAL GRADE 6	52		
Special Needs-Self Contained Cross Cat			
Padilla, Kandace	6		
Regis (Dachi), Maria Open	11		
TOTAL SPECIAL CLASSES	17		
Preschool			
Garcia, Itzel	11		
TOTAL PRE-SCHOOL	11		
LONGVIEW TOTAL	463		

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: March 4, 2021**

SOLANO		OMS	
Kindergarten		Grade 7	
Davey, Jenny D/L	19	Adams, Kyle	19
Gully, Emma	20	Beebout-Floyd, Taysia	20
Hansen, Brittany	19	Cooper, Cody	17
		DeNeve, Jorge	16
TOTAL KINDERGARTEN	58	Esposito, Pasquael	13
Grade 1		Garcia-Stubbs, D'andre	18
Formanek, John	26	Georges, Julia	18
Lizarraga, Mackenzie D/L	23	Guzman, Jose	22
Parker, Naomi(1/2 Combo)	12	Hess, James	21
		Lindeira, Richard	19
TOTAL GRADE 1	61	Linn, Jennifer	9
Grade 2		Saiz, Sarah	17
Fletcher, Nikole	20	Sullivan, Melissa	18
Maynard, Clare	25	Trainor, Randy	20
Parker, Naomi(1/2 Combo)	12	Tsai, Joanne	17
TOTAL GRADE 2	57		
Grade 3		TOTAL GRADE 7	264
Little, Krista	18	Grade 8	
Schlepp, Diana	16	Bachler, Tyler	23
Tran, Phuong	17	Berardi, Rhiannon	21
		Cervantes, Eddie	19
TOTAL GRADE 3	51	Frederick, Mack	20
Grade 4		Gersner, Doug	16
Amos, Abygail	27	Heath, Elizabeth	27
Schrey, Kaitlyn	24	Kingsland, Michelle	20
Staron, Jennifer	25	Kitchen, Annie	20
TOTAL GRADE 4	76	Lee, Jeong Hyo	16
Grade 5		Lindberg, Karen	21
Collins, Matthew	23	Linn, Jennifer	9
Ramos Gonzalez, John	25	Linn, Raymond	20
Rivard-Lentz, Haley	23	Stachel, Allison	20
TOTAL GRADE 5	71	Taylor, Devin	21
Grade 6		Tikovitch, Erin	18
Fakoya, Latamara	19	Vincent, Madison	14
Judd, Elixabeth	18	TOTAL GRADE 8	305
Stacey, Emily	22	Special Education-Self Contained Cross Cat.	
TOTAL GRADE 6	59	Orona, Charmaine MIMR	4
Special Education-Cross Cat		Rose, Primitiva	6
Bennett, Renee	10		
Meyer, Kelsey	6	TOTAL SPECIAL CLASSES	10
Pendelle-Castro, Emily	7		
Sanchez, Lizbeth	8	OMS TOTAL	579
TOTAL SPECIAL CLASSES	31		
Pre-School		DISTRICT TOTAL:	2553
Kaplan, Janette	13		
TOTAL PRESCHOOL	13		
SOLANO TOTAL	477		

ENROLLMENT BY GRADE AS OF: March 4, 2021

Grade	Encanto	Clarendon	Longview	Montecito	OMS	Solano	TOTAL
K	149		55	0		58	262
1	155		67	1		61	284
2	147		71	3		57	278
3	137		61	2		51	251
4		142	69	0		76	287
5		122	60	6		71	259
6		133	52	3		59	247
7					264		264
8					305		305
SpEd.	12	11	17	0	10	31	81
Presch.	11		11	0		13	35
CURRENT MONTH'S TOTALS	611	408	463	15	579	477	2553
Totals	614	405	468	15	574	472	2549
Change	-3	+3	-5	0	+5	+5	+4

OSBORN SCHOOL DISTRICT ENROLLMENT BY MONTH - 2020-21

Sept. Oct. Nov. Dec. Jan. Feb. Mar. Apr. May. Last Day

Encanto										
K	158	155	154	152	150	153	149			
1	160	158	153	154	152	153	155			
2	157	152	149	147	146	147	147			
3	142	145	140	140	140	137	137			
Spec. Ed.	12	12	14	14	14	13	12			
Pre-Sch.	8	8	9	9	10	11	11			
TOTAL	637	630	619	616	612	614	611	0	0	0

Clarendon										
4	137	142	143	141	140	142	142			
5	123	126	123	123	120	120	122			
6	131	132	134	131	131	132	133			
Spec. Ed.	9	10	10	10	11	11	11			
TOTAL	400	410	410	405	402	405	408	0	0	0

Longview										
K	61	61	62	62	61	56	55			
1	76	77	74	75	75	69	67			
2	68	69	70	70	71	69	71			
3	66	68	68	70	71	64	61			
4	74	73	73	72	71	68	69			
5	66	65	64	64	65	63	60			
6	58	57	55	55	54	52	52			
Spec. Ed.	18	17	18	18	18	17	17			
Pre-Sch.	12	10	11	11	11	11	11			
TOTAL	499	497	495	497	497	469	463	0	0	0

Montecito										
K	0	0	0	1	0	0	0			
1	2	2	2	2	1	1	1			
2	3	3	3	3	3	3	3			
3	2	2	2	2	2	2	2			
4	1	1	1	1	1	0	0			
5	7	7	7	6	6	6	6			
6	0	0	0	0	1	3	3			
TOTAL	15	15	15	15	14	15	15	0	0	0

OMS										
7	274	278	277	265	265	261	264			
8	302	300	298	299	302	303	305			
Spec. Ed.	13	12	10	10	10	10	10			
TOTAL	589	590	585	574	577	574	579	0	0	0

Solano										
K	61	60	62	60	60	57	58			
1	62	62	58	60	61	62	61			
2	63	62	63	61	60	58	57			
3	59	53	51	50	50	51	51			
4	78	81	80	76	76	76	76			
5	68	70	72	71	72	71	71			
6	65	65	59	57	59	58	59			
Spec. Ed.	34	34	34	34	31	27	31			
Pre-Sch.	18	14	15	16	16	12	13			
TOTAL	508	501	494	485	485	472	477	0	0	0
Dist. Totals	2648	2643	2618	2592	2587	2549	2553	0	0	0

Apr. '20	Apr. '21	Encanto	May '17	May '18	May '19	May '20	May '21	Year End	Year End	Year End	Year End	Year End	Year End	Encanto
		K	165	175	180			169	162	173	180			K
		1	152	168	170			172	153	169	168			1
		2	165	146	160			170	160	147	160			2
		3	167	164	136			181	165	162	136			3
0		TOTAL	649	653	646			692	640	651	644			TOTAL
Clarendon														
		4	186	156	146			139	187	156	144			4
		5	149	172	152			144	149	170	150			5
		6	133	144	159			149	130	143	158			6
0		TOTAL	468	472	457			432	466	469	452			TOTAL
Longview														
		K	77	83	69			73	75	82	69			K
		1	79	66	74			72	79	67	74			1
		2	90	74	68			80	90	73	67			2
		3	78	72	72			71	77	71	72			3
		4	85	71	70			90	84	71	71			4
		5	95	74	67			70	94	74	67			5
		6	63	86	81			59	61	85	81			6
0		TOTAL	567	526	501			515	560	523	501			TOTAL
Montecito														
		K	1	1	1			1	1	1				K
		1	7	2	1			7	2	1				1
		2	2	6	1			2	6	1				2
		3	5	2	3			4	3	3				3
		4	6	7	2			6	6	2				4
		5	6	5	7			6	5	7				5
		6	2	7	3			1	7	3				6
		TOTAL	29	30	18			27	30	18				TOTAL
OMS														
		7	284	275	307			257	283	274	303			7
		8	260	285	281			293	259	286	280			8
0		TOTAL	544	560	588			550	542	560	583			TOTAL
Solano														
		K	93	75	28			78	92	75	68			K
		1	70	94	70			90	69	94	70			1
		2	88	70	85			104	87	70	82			2
		3	98	84	74			82	97	82	73			3
		4	89	93	71			104	89	92	71			4
		5	95	82	83			108	95	82	84			5
		6	99	90	81			76	98	90	81			6
0		TOTAL	632	588	492			642	627	585	529			TOTAL
		Pre-Sch.	62	50	52			63	63	50	52			Pre-Sch.
		Spec. Ed.	56	63	79			73	54	62	73			Spec. Ed.
0		Dist.Totals	3007	2942	2833			2967	2979	2930	2852			Dist.Totals
			+17	-65	-109			-13	+12	-49	-78			

Attendance - Multiple Year Comparison Chart

Encanto	Sept. '16	Sept. '17	Sept. '18	Sept. '19	Sept. '20	Encanto	Oct. '16	Oct. '17	Oct. '18	Oct. '19	Oct. '20	Encanto	Nov. '16	Nov. '17	Nov. '18	Nov. '19	Nov '20	Encanto	Dec. '16	Dec. '17	Dec. '18	Dec. '19
K	168	192	178	175	158	K	167	189	179	175	155	K	169	185	180	177	154	K	170	179	180	179
1	160	160	174	174	160	1	154	161	171	174	158	1	148	163	172	176	153	1	147	164	171	175
2	163	149	164	155	157	2	162	149	167	155	152	2	164	149	162	156	149	2	167	144	163	156
3	174	169	140	160	142	3	172	170	139	161	145	3	175	170	138	159	140	3	174	165	134	158
TOTAL	665	670	656	664	617	TOTAL	655	669	656	665	610	TOTAL	656	667	652	668	596	TOTAL	658	652	648	668
Clarendon					Clarendon					Clarendon					Clarendon							
4	183	158	149	136	137	4	185	157	150	138	142	4	184	158	147	136	143	4	179	156	147	135
5	148	165	153	144	123	5	148	169	155	145	126	5	151	167	160	144	123	5	146	167	159	143
6	139	138	156	152	131	6	136	137	161	153	132	6	130	138	160	150	134	6	133	138	161	150
TOTAL	470	461	458	432	391	TOTAL	469	463	466	436	400	TOTAL	465	463	467	430	400	TOTAL	458	461	467	428
Longview					Longview					Longview					Longview							
K	66	81	68	82	61	K	68	81	79	81	61	K	73	84	68	77	62	K	72	83	66	75
1	68	74	76	75	76	1	72	73	74	81	77	1	73	74	70	81	74	1	74	72	72	81
2	83	74	65	75	68	2	84	74	64	77	69	2	82	78	65	74	70	2	85	77	67	72
3	74	74	67	68	66	3	76	76	69	69	68	3	77	73	71	71	68	3	78	73	72	71
4	75	77	67	76	74	4	80	76	67	78	73	4	83	79	71	76	73	4	83	76	71	74
5	87	70	65	60	66	5	89	70	64	60	65	5	91	71	65	58	64	5	90	72	65	55
6	61	89	75	69	58	6	63	89	77	71	57	6	60	91	75	68	55	6	60	89	75	68
TOTAL	514	539	483	505	469	TOTAL	532	539	494	517	470	TOTAL	539	550	485	505	466	TOTAL	542	542	488	496
Montecito					Montecito					Montecito					Montecito							
K	1	0	1	0	0	K	0	1	1	1	0	K	0	1	1	2	0	K	1	1	1	2
1	3	1	2	2	2	1	3	1	2	4	2	1	3	1	1	4	2	1	4	1	0	5
2	3	8	1	1	3	2	2	8	1	1	3	2	2	8	2	1	3	2	2	7	2	1
3	3	0	4	1	2	3	4	2	4	2	2	3	3	2	4	2	2	3	3	2	4	3
4	6	3	1	4	1	4	6	4	1	6	1	4	6	5	1	6	1	4	6	5	1	6
5	3	5	6	1	7	5	3	5	6	2	7	5	3	5	8	2	7	5	3	5	7	2
6	2	4	3	5	0	6	2	4	3	5	0	6	2	5	3	5	0	6	2	6	3	4
TOTAL	21	21	18	14	15	TOTAL	20	25	18	21	15	TOTAL	19	27	20	22	15	TOTAL	21	27	18	23
OMS					OMS					OMS					OMS							
7	282	275	306	302	274	7	296	275	306	301	278	7	276	276	301	302	277	7	286	278	302	301
8	284	284	284	291	302	8	268	279	287	286	300	8	274	284	286	283	298	8	264	284	290	283
TOTAL	566	559	590	593	576	TOTAL	564	554	593	587	578	TOTAL	550	560	587	585	575	TOTAL	550	562	592	584
Solano					Solano					Solano					Solano							
K	102	78	66	69	61	K	102	74	66	65	60	K	98	73	67	63	62	K	95	71	66	62
1	72	97	68	71	62	1	73	97	69	68	62	1	74	95	69	64	58	1	68	94	70	67
2	90	62	97	70	63	2	90	65	96	68	62	2	91	67	93	67	63	2	88	67	91	63
3	100	86	74	84	59	3	100	84	72	83	53	3	95	83	70	80	51	3	95	81	79	77
4	86	91	77	77	78	4	86	94	76	76	81	4	89	97	73	74	80	4	88	98	72	76
5	104	83	89	68	68	5	101	84	88	70	70	5	103	86	84	68	72	5	101	86	82	68
6	106	91	82	76	65	6	105	90	81	75	65	6	100	91	83	74	59	6	102	89	85	75
TOTAL	660	588	553	515	456	TOTAL	657	588	548	505	453	TOTAL	650	592	539	490	445	TOTAL	637	586	545	488
Pre-Sch.	48	31	32	34	38	Pre-Sch.	51	34	35	36	32	Pre-Sch.	50	35	43	40	35	Pre-Sch.	53	39	43	43
Spec. Ed.	88	54	79	86	86	Spec. Ed.	64	57	81	89	85	Spec. Ed.	64	57	79	88	86	Spec. Ed.	63	60	78	86
Dist. Totals	3006	2923	2869	2843	2648	Dist. Totals	3012	2929	2891	2856	2643	Dist. Totals	2993	2951	2872	2828	2618	Dist. Totals	2982	2929	2879	2816
	+74	-83	-54	-26	-195		+42	-83	-38	-35	-213		+1	-42	-79	-44	-210		-41	-53	-50	-63

SpEd Monthly Enrollment Worksheet							
						Date: February 3, 2021	
Clarendon	Encanto	OMS	Solano	Longview	Montecito	Program	Total
		2	2			Private Pl. (OSD Students)	4
	16		13	12		Pre-School	41
						Headstart	0
11	12	5	32	17		Self-Contained	77
					11	SEAS	11
58	29	89	29	37		Resource	242
18	20	31	41	24	1	Speech & Lang (w/add'l disability)	135
14	31	6	6	18		Speech & Lang	75
						Community PS SPED	0
5	3			1		Service Plans (Private Sch Stud)	9
						Homebound SPED	0
88	91	102	82	85	11	Totals**	459
** Totals Do Not Include Speech (w/add'l disability)							
FBC	1		Self-Contained			Hearing	8
AZ Day Sch Deaf	2		Meyer	6		Vision	6
ACCEL	0		Pendell Castro	8		Orthopedic Impairment	2
The Aces	4		Mange/Sanchez	8		Physical Therapy	9
Service Plans	9		Bennett	10		Occupational Therapy	65
RTC	0		Padilla	6		Autism	44
			Regis	11		MDSSI	1
			Anderson	12		MiID	16
Changemakers	8		Parker	11		MoID	2
			Orona	5		Voucher	3
			SEAS				
Home Bound Non-SPED	0		Scilley	2		Peer model Preschool	
			Sabbath	4		504 Non-SPED	17
			Rose	4			

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – VIII- A

Agenda Item

Recommendation to Approve 2021/22 Employee Fringe Benefit Plans

For Board: Action Discussion Information

Background

The KAIROS Insurance Trust rates for the upcoming 2021/22 plan year reflect a 7% increase to the base plan, while continuing coverage with Blue Cross Blue Shield’s expanded PPO network.

Employer Basic Life Coverage:

With MetLife, coverage based on employee’s annual salary up to maximum \$50,000. Rate = \$.113 per \$1000.

Employee Voluntary Products Offered:

Dental, vision, short term disability, life insurance, flex spending accounts, 403b, 457b, and Roth 403b voluntary retirement saving plans are included in the attached documents.

The attached documents reflect the renewal rates for the 2021/22 employee fringe benefit plans.

Legal

OSD Policy GCBD and GDBD

Financial

7% increase on employer health insurance costs (\$86,500)

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 Employee Fringe Benefits for fiscal year 2021/22 as presented.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT #8
2021-22 Insurance Rates
EMPLOYEE HEALTH INSURANCE - MONTHLY COST SUMMARY

Plan/Options	2020-21 EE Monthly Cost	2021-22 EE Monthly Cost
Base Plan - Co Pay plan	459.00	491.00
EE Only	0.00	0.00
EE + 1 Dep	458.00	490.00
EE + children	458.00	490.00
EE + Family	826.00	884.00
Core Plan		
EE Only	18.00	19.00
EE + 1 Dep	497.00	532.00
EE + children	497.00	532.00
EE + Family	879.00	941.00
HDHP Plan - \$1500		
EE Only	0.00	0.00
EE + 1 Dep	406.00	435.00
EE + children	406.00	435.00
EE + Family	731.00	783.00
*District contributes \$50/mo to EE HSA (Health Savings Account)		
HDHP Plan - \$2500		
EE Only	0.00	0.00
EE + 1 Dep	391.00	419.00
EE + children	391.00	419.00
EE + Family	705.00	755.00
*District contributes \$60/mo to EE HSA (Health Savings Account)		

OSBORN SCHOOL DISTRICT #8
2021/22 EMPLOYEE VOLUNTARY BENEFIT SUMMARY

<u>Product/Provider</u>	<u>EE Only</u>	<u>EE + Spouse</u>	<u>EE + Child(ren)</u>	<u>EE + Family</u>
Dental <i>(Amounts listed are monthly premiums)</i>				
Delta Dental	41.00	83.00	69.00	107.00
Total Dental Administrators (TDA)	10.00	20.00	22.00	25.00
Vision <i>(Amounts listed are monthly premiums)</i>				
VSP	7.58	15.16	16.22	25.92

Voluntary Supplemental Life - Met Life

Cost per \$1000 based on age.

Child Rate = \$.162 per \$1000

Employee coverage may not exceed 5 times annual salary, up to a maximum of \$500,000.

Short-Term Disability Insurance - Met Life

Cost based on age.

Benefit at 60% of weekly earnings with a \$1000 weekly maximum

Maximum benefit period = 25 weeks of disability

Elimination period = 14 days (coverage begins on day 15)

Flexible Spending Accounts - BASIC

Dependent care and medical care accounts

Health Savings Accounts - Health Equity

FMLA administration - BASIC

Retirement Savings Accounts 403b / 457b / Roth 403b

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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This is our mission.**

Agenda Item Number – VIII- B

Agenda Item

To Consider and, if Deemed Advisable, to Adopt a Resolution Authorizing the Issuance and Sale of School Improvement Bonds of the District

For Board: Action Discussion Information

Background –

The following documents are included for Governing Board review:

Certificate of Meeting
Bond Resolution

Legal

Financial

Increased Debt Service Schedule, to be fully funded by local tax rate.

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 a resolution authorizing the issuance of school improvement bonds of the district.

Moved _____ Seconded _____ P/F

CERTIFICATE

The undersigned is the duly appointed and qualified President of the Governing Board of Osborn Elementary School District No. 8 of Maricopa County, Arizona, and hereby certifies that attached hereto is a true and correct copy of: (i) the agenda for the meeting of the Governing Board held on March 16, 2021 (the “*Meeting*”), and that said agenda was on file in the administration office and posted in the usual place of posting notices for the District, including the District’s website, for not less than twenty-four (24) hours prior to the call to order of the Meeting; and (ii) a resolution of said Board adopted at such Meeting; and further certifies that the resolution was passed and adopted by the Governing Board on March 16, 2021; that a quorum was present at such Meeting and at the time the resolution was adopted; that said resolution was adopted by a vote of ____ ayes, ____ nays, ____ abstained and ____ was/were absent; that said resolution has been executed by the proper officer(s) of the District; and said resolution, as executed, is on file in the District administration office and further certifies that the District’s website also states where public notices and agendas are physically and electronically posted.

Dated: March 16, 2021.

President, Governing Board

RESOLUTION

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8 OF MARICOPA COUNTY, ARIZONA, SCHOOL IMPROVEMENT BONDS, PROJECT OF 2017, SERIES C (2021); DELEGATING THE AUTHORITY TO APPROVE CERTAIN MATTERS WITH RESPECT TO THE BONDS; PROVIDING FOR THE ANNUAL LEVY OF A TAX FOR THE PAYMENT OF THE BONDS; AUTHORIZING THE APPOINTMENT OF A PLACEMENT AGENT, BOND REGISTRAR, TRANSFER AGENT AND PAYING AGENT; AUTHORIZING THE ACCEPTANCE OF A PROPOSAL FOR THE PURCHASE OF THE BONDS; APPROVING THE FORM OF CERTAIN DOCUMENTS AND AUTHORIZING COMPLETION, EXECUTION AND DELIVERY THEREOF; DELEGATING THE AUTHORITY TO APPROVE THE METHOD OF SALE AND DEEM FINAL A FORM OF PRELIMINARY OFFICIAL STATEMENT, IF APPLICABLE; AND RATIFYING ALL ACTIONS TAKEN OR TO BE TAKEN TO FURTHER THIS RESOLUTION.

WHEREAS, Osborn Elementary School District No. 8 of Maricopa County, Arizona (the "*District*"), held a special bond election in and for the District on November 7, 2017 (the "*Election*"), at which a majority of the qualified electors voting at the Election authorized the issuance of school improvement bonds; and

WHEREAS, the Governing Board of the District (the "*Board*") intends to issue bonds in the aggregate principal amount of not to exceed \$3,000,000 (the "*Bonds*") on a tax-exempt or taxable basis for the purpose of making school improvements in accordance with the authority granted at the Election and for the purpose of paying a portion of the costs of issuance of the Bonds; and

WHEREAS, the Board intends to issue the Bonds through any or all of the following methods as determined by the District's Superintendent (the "*Superintendent*") or the Chief Operations Officer of the District (the "*Chief Operations Officer*"), with the assistance of Stifel, Nicolaus & Company, Incorporated, not acting as a municipal advisor (as defined in the Securities and Exchange Commission's Municipal Advisor Rule) and pursuant to the Strategic Alliance for Volume Expenditures (SAVE) Cooperative Response Proposal #C-005-1718, as placement agent to the District (the "*Placement Agent*") or as underwriter to the District (the "*Underwriter*"): (i) a private placement with the Treasurer of Maricopa County, Arizona (the "*Treasurer*"), with the assistance of the Placement Agent; (ii) a sale directly to one or more banks or financial institutions submitting a lending proposal in response to a Request for Proposals, prepared by the Placement Agent; and/or (iii) a sale through a negotiated offering, with the assistance of the Underwriter; and

WHEREAS, by this resolution, the Superintendent or Chief Operations Officer are hereby authorized and directed to determine on behalf of the District one of more of the following: (i) which of the Bonds, if any, are placed pursuant to the terms of a placement agent agreement between the District and the Placement Agent (the "*Placement Agent Agreement*") in substantially the form now on file with the Board or (ii) which of the Bonds, if any, will be sold through a negotiated sale to the Underwriter pursuant to a bond purchase agreement (the

“Purchase Agreement”), in the customary form as approved by the District’s bond counsel, Gust Rosenfeld P.L.C. (“Bond Counsel”). The Bonds will be placed with the Treasurer or other bond purchaser(s) (collectively with the Underwriter, the “Purchaser”) or will be sold to the Underwriter, pursuant to the Placement Agent Agreement or Purchase Agreement, as applicable, when the final terms of the sale have been determined for the sale of the Bonds to the Purchaser; and

WHEREAS, within and by the parameters set forth in this resolution, the Board shall authorize the execution, issuance and sale of the Bonds and their delivery in accordance with the Placement Agent Agreement or Purchase Agreement, as applicable, and at such prices, interest rates, maturities and redemption features as may be hereafter determined;

NOW, THEREFORE, IT IS RESOLVED BY THE GOVERNING BOARD OF OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8 OF MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1. Authorization. The Board hereby authorizes the Bonds to be executed, issued and sold in an aggregate principal amount of not to exceed \$3,000,000 in one or more series on one or more issuance dates. The Bonds shall be designated Osborn Elementary School District No. 8 of Maricopa County, Arizona, School Improvement Bonds, Project of 2017, Series C (2021), and the Bonds shall be executed, issued and sold in accordance with the provisions of this resolution and delivered against payment therefor by the Purchaser. The series designation of the Bonds may change if the Bonds are not sold in calendar year 2021, or are sold in more than one series, and all or portion of the Bonds may be designated as “tax-exempt” or taxable under the Code (as hereinafter defined) as provided in Section 12 hereof.

Section 2. Terms.

A. **Bonds.** The Bonds shall be dated as of the date set forth in the Placement Agent Agreement or Purchase Agreement, as applicable, shall mature on July 1 in some or all of the years 2022 through 2026, inclusive, and shall bear interest from their date to the maturity or earlier redemption of each of the Bonds, provided that the yield (as determined pursuant to the regulations of the Internal Revenue Code of 1986, as amended (the “Code”)), shall not exceed 4.0%. The Bonds shall be classified as “Class B” Bonds for all purposes of Arizona Revised Statutes (“A.R.S.”), Title 15, Chapter 4, Article 5, and Chapter 9, Article 7.

The principal amount maturing in each year, the interest rates applicable to each maturity, the optional and mandatory redemption provisions and any other final terms of the Bonds shall be as set forth in the Placement Agent Agreement or Purchase Agreement, as applicable and approved by the President of the Board (the “President”), any member of the Board, the Superintendent, or the Chief Operations Officer (collectively, the “Authorized Officers” and each an “Authorized Officer”), and such approval shall be evidenced by the execution and delivery of the Placement Agent Agreement or Purchase Agreement, as applicable. If the Bonds are issued in a private placement, the Bonds shall be issued in fully registered form in denominations of \$100,000 or integral multiples of \$1,000 in excess thereof. If the Bonds are issued in a negotiated sale, the Bonds shall be issued in fully registered book-entry-only form in denominations equal to the respective year’s maturity amount. If the Book-

Entry-Only System (as defined herein) is discontinued, the Bonds shall be in denominations of \$5,000 each or integral multiples thereof, if sold to the Underwriter. Interest on the Bonds shall be payable semiannually on each January 1 and July 1 (each an “*Interest Payment Date*”) during the term of the Bonds, commencing July 1, 2021 (or such other date as set forth in the Placement Agent Agreement or Purchase Agreement, as applicable).

B. Book-Entry-Only System. If the Bonds are administered under the book-entry-only system (the “*Book-Entry-Only System*”) described in the Letter of Representations (as defined herein), the District shall pay periodic principal and interest payments to Cede & Co. or its registered assigns in same-day funds no later than the time established by The Depository Trust Company, a New York Corporation (“*DTC*”) on each interest or principal payment date (or in accordance with then existing arrangements between the District and DTC). The District has previously entered into an agreement (the “*Letter of Representations*”) with DTC in connection with the issuance of the District’s bonds including the Bonds and, while the Letter of Representations is in effect, the procedures established therein shall apply to the Bonds.

C. Registration. If the Book-Entry-Only System is discontinued, the Registrar’s (as defined herein) registration books shall show the registered owners of the Bonds (collectively, the owner or owners of the Bonds as shown on the Registrar’s registration books shall be referred to as “*Owner*” or “*Owners*”). While the Bonds are subject to the Book-Entry-Only System, the Bonds shall be registered in the name of Cede & Co. or its registered assigns. The Bonds shall be administered by the Treasurer, bank, or trust company, as determined by the Superintendent or the Chief Operations Officer (the “*Registrar*”) in a manner which assures against double issuance and provides a system of transfer of ownership on the books of the Registrar in the manner set forth in the Bonds. The District recognizes that Section 149(a) of the Code requires the Bonds to be issued and to remain in fully registered form in order that interest thereon is exempt from federal income taxation under laws in force at the time the Bonds are delivered, if applicable. In this connection, the District agrees that it will not take any action to permit the Bonds to be issued in or converted into bearer or coupon form, if applicable.

D. Payment. If the Book-Entry-Only System is discontinued or not used, interest on the Bonds shall be payable on each Interest Payment Date by check mailed to the Owner thereof at the Owner’s address all as shown on the registration books maintained by the Registrar as of the fifteenth (15th) day of the month preceding an Interest Payment Date (the “*Record Date*”).

If the Book-Entry-Only System is discontinued or not used, principal of the Bonds shall be payable, when due, only upon presentation and surrender of the Bond at the designated corporate trust office of the Paying Agent (as defined herein). Upon written request of a registered owner of at least \$1,000,000 in principal amount of Bonds not less than twenty (20) days prior to an Interest Payment Date, all payments of interest and, if adequate provision for surrender is made, principal shall be paid by wire transfer in immediately available funds to an account within the United States of America designated by such Owner.

Notwithstanding any other provision of this resolution, payment of principal of and interest on any Bond that is held by a securities depository or that is subject to the Book-Entry-Only System may be paid by the Paying Agent by wire transfer in “same-day funds”.

E. Restrictions on Transfer. If the Bonds are issued in a private placement, the Bonds may not be transferred unless (i) in Authorized Denominations, (ii) any transferee is an Approved Investor, and (iii) any transferee that provides the Registrar with a completed Investor Letter, in the form attached hereto as Exhibit I to Exhibit A and which is incorporated herein by reference. For the purposes of the Bonds, “*Approved Investor*” means a qualified institutional buyer, as such term is defined in Rule 144A of the Securities Act of 1933, as amended, or an accredited investor (excluding natural persons) as defined in Regulation D of the United States Securities and Exchange Commission, who executes the Investor Letter, form set forth in Exhibit I to Exhibit A attached hereto

F. Other Terms. The Bonds shall have such other terms and provisions as are set forth in Exhibit A hereto and shall be sold under the terms and conditions set forth in the Placement Agent Agreement or Purchase Agreement, as applicable.

Section 3. Prior Redemption.

A. Optional Redemption. The Bonds may be subject to optional redemption as set forth in the Placement Agent Agreement or Purchase Agreement, as applicable.

B. Mandatory Redemption. The Bonds may be subject to mandatory redemption as set forth in the Placement Agent Agreement or Purchase Agreement, as applicable.

Whenever Bonds subject to mandatory redemption are purchased, redeemed (other than pursuant to mandatory redemption) or delivered by the District to the Registrar for cancellation, the principal amount of the Bonds so retired shall satisfy and be credited against the mandatory redemption requirements for such Bonds for such years as the District may direct.

C. Notice of Redemption.

(1) So long as the Bonds are held under the Book-Entry-Only System, notices of redemption will be sent to DTC in the manner required by DTC. If the Book-Entry-Only System is discontinued or not used, notice of redemption of any Bond will be mailed to the registered owner of the Bond or Bonds being redeemed at the address shown on the bond register maintained by the Registrar not more than sixty (60) nor less than thirty (30) days prior to the date set for redemption. Notice of redemption may be sent to any securities depository by mail, facsimile transmission, wire transmission or any other means of transmission of the notice generally accepted by the respective securities depository. Neither the failure of any registered Owner of Bonds to receive a notice of redemption nor any defect therein will affect the validity of the proceedings for redemption of Bonds as to which proper notice of redemption was given.

(2) Notice of any redemption will also be sent to the Municipal Securities Rulemaking Board (the “MSRB”), currently through MSRB’s Electronic Municipal Market Access system, in the manner required by the MSRB, but no defect in said further notice or record nor any failure to give all or a portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if notice thereof is given as prescribed above.

(3) If moneys for the payment of the redemption price and accrued interest are not held in separate accounts by the District, the Treasurer, or the Paying Agent prior to sending the notice of redemption, such redemption shall be conditional on such moneys being so held on the date set for redemption and if not so held by such date, the redemption shall be cancelled and be of no force and effect.

D. Effect of Call for Redemption. On the date designated for redemption by notice given as herein provided, the Bonds so called for redemption shall become and be due and payable at the redemption price provided for redemption of such Bonds on such date, and, if moneys for payment of the redemption price are held in separate accounts by the Paying Agent, interest on such Bonds or portions of such Bonds so called for redemption shall cease to accrue, such Bonds shall cease to be entitled to any benefit or security hereunder and the Owners of such Bonds shall have no rights in respect thereof except to receive payment of the redemption price thereof and such Bonds shall be deemed paid and no longer outstanding.

E. Redemption of Less than All of a Bond. The District may redeem an amount which is included in a Bond in the denomination equal to or in excess of, but divisible by \$1,000 if sold to the Treasurer or other bond purchaser(s), or \$5,000 if sold to the Underwriter. In that event, the Owner shall submit the Bond for partial redemption and the Paying Agent shall make such partial payment and the Registrar shall cause to be issued a new Bond in a principal amount equal to the unpaid amount remaining on such Bond after the redemption to be authenticated and delivered to the Owner thereof.

F. Defeasance. Any Bond or portion thereof in authorized denominations shall be deemed defeased and thereafter shall have no claim on ad valorem taxes levied on taxable property in the District if (i) there is deposited with a bank or comparable financial institution, in trust, obligations issued by or guaranteed by the United States government ("*Defeasance Obligations*") or moneys, or both, which, with the maturing principal of and interest on such Defeasance Obligations and the moneys so deposited will be sufficient, as evidenced by a certificate or report of an accountant, to pay the principal of, premium, if any, and interest on such Bond or portion thereof as the same matures, comes due or becomes payable upon prior redemption and (ii) such defeased Bond or portion thereof is to be redeemed prior to maturity, notice of such redemption has been given in accordance with provisions hereof or the District has submitted to the Registrar and Paying Agent instructions expressed to be irrevocable as to the date upon which such Bond or portion thereof is to be redeemed and as to the giving of notice of such redemption. If the maturing principal on the Defeasance Obligations or other moneys, or both, is sufficient to pay the principal of, premium, if any, and interest on such Bond or portion thereof as the same matures, comes due or becomes payable upon prior redemption, a certificate or report of an accountant shall not be required. Bonds, the payment of which has been provided for in accordance with this section, shall no longer be deemed payable or outstanding hereunder and thereafter such Bonds shall be entitled to payment only from the moneys or Defeasance Obligations deposited to provide for the payment of such Bonds.

Section 4. Security. For the purpose of paying the principal of, premium, if any, and interest on and costs of administration for the Bonds, there shall be levied on all the taxable property in the District a continuing, direct, annual, ad valorem tax sufficient to pay all

such principal, interest and costs of administration for the Bonds as the same becomes due, such taxes to be levied, assessed and collected at the same time and in the same manner as other taxes are levied, assessed and collected. The proceeds of the taxes shall be deposited to an account kept by the Treasurer and accounted for either electronically or in books as a special fund entitled the "Debt Service Fund" of the District and shall be used only for the payment of principal of, interest on, premium, if any, or costs of administration as above-stated. If, for any reason, the amount on deposit in the District's Debt Service Fund is insufficient to pay the principal of, interest on and premium, if any, due on the Bonds on the date of payment, the District hereby authorizes the Treasurer to pay such deficiency from any District funds lawfully available therefor.

Section 5. Use of Proceeds. Upon the delivery of and payment for the Bonds in accordance with the terms of their sale, the proceeds from the sale of the Bonds, after payment of any Placement Agent or Underwriter discount and the cost of any bond insurer or credit enhancement, shall be set aside and deposited by the Treasurer, in a separate fund entitled the "Bond Building Fund" of the District.

The proceeds of the Bonds shall be expended only for the purpose set forth in the ballot and informational pamphlet used at the Election wherein issuance of the Bonds was approved (except for such changes allowed by law) and to pay the costs of issuance of the Bonds and the cost of bond insurance or credit enhancement, if applicable. Any premium received from the sale of the Bonds shall be used to pay (i) the Placement Agent or Underwriter compensation, (ii) any other costs of issuance lawfully payable from such proceeds, (iii) as a deposit to the District's Debt Service Fund and used only to pay interest on the Bonds, and/or (iv) for the purpose set forth in the ballot and informational pamphlet used at the Election so long as (a) the District has voter authorization and available capacity under its debt limitations and (b) the amount of such premium used for such purpose will reduce in an equal amount both the available aggregate indebtedness capacity of the District and the principal amount authorized at the Election.

Section 6. Form of Bonds. Pursuant to A.R.S. § 35-491, a fully registered bond form is adopted as an alternative to the form of bond provided in A.R.S. § 15-1023. So long as the Book-Entry-Only System is in effect, the Bonds shall be in substantially the form of Exhibit A attached hereto and incorporated by reference herein, with such necessary and appropriate omissions, insertions and variations as are permitted or required hereby or by the Placement Agent Agreement or Purchase Agreement, as applicable, and are approved by those officers executing the Bonds; execution thereof by such officers shall constitute conclusive evidence of such approval.

The Bonds may have notations, legends or endorsements required by law, securities exchange rule or usage. Each Bond shall show both the date of the issue and the date of such Bond's authentication and registration. The Bonds are prohibited from being converted to coupon or bearer form without the consent of the Board and approval of Bond Counsel. If the Book-Entry-Only System is used and at any time discontinued, the Bonds shall be reissued and transferred in the form of Bond to be prepared at that time.

Section 7. Execution of Bonds and Other Documents.

A. Bonds. The Bonds shall be executed for and on behalf of the District by its President by manual or facsimile signature. If an officer whose signature is on a Bond no longer holds that office at the time the Bond is authenticated and registered, such Bond shall nevertheless be valid.

A Bond shall not be valid or binding until authenticated by the manual signature of an authorized representative of the Registrar. The signature of the authorized representative of the Registrar shall be conclusive evidence that such Bond has been authenticated and issued pursuant to this resolution.

B. Placement Agent Agreement or Purchase Agreement. The forms of the Placement Agent Agreement, in substantially the form submitted to and on file with the Board, and the Purchase Agreement, in customary form and approved by Bond Counsel, are hereby approved. Any Authorized Officer shall cause the Placement Agent Agreement or Purchase Agreement, as applicable, to be completed and is hereby authorized to execute the Placement Agent Agreement or Purchase Agreement, as applicable, to reflect the terms of the Bonds, including the price at which the Bonds are sold and provisions for original issue premium or original issue discount with respect thereto on behalf of the District. The execution and delivery of the Placement Agent Agreement or Purchase Agreement, as applicable, as completed shall be conclusive evidence of such approval of the final terms and provisions.

C. Registrar Contract. The form of registrar's contract concerning duties of the Registrar and Paying Agent for the Bonds, in substantially the form submitted to and on file with the Board, is hereby approved and any Authorized Officer is hereby directed to execute such contract on behalf of the District with such necessary and appropriate omissions, insertions and variations as are permitted or required hereby and are approved by those officers executing the documents and cause such respective contract to be delivered. Execution by any such officer shall constitute conclusive evidence of such approval.

D. Continuing Disclosure Undertaking. In order to comply with the provisions of Section 240.15c2-12, General Rules and Regulations, Securities Exchange Act of 1934 (the "Rule"), unless an exemption from the terms and provisions of the Rule is applicable to the Bonds, the Superintendent or Chief Operations Officer is hereby authorized and directed to prepare, execute and deliver on behalf of the District a written agreement or undertaking for the benefit of the Owners (including beneficial owners) of the Bonds, in substantially the form submitted to and on file with the Board. The written agreement or undertaking shall contain such terms and provisions as are necessary to comply with the Rule including, but not limited to (i) an agreement to provide to MSRB the financial information or operating data presented in the final official statement, as determined by mutual agreement between the Superintendent or Chief Operations Officer and the Purchaser, and audited financial statements of the District and (ii) an agreement to provide listed events disclosure to MSRB.

E. Official Statement. The preparation and dissemination of a preliminary official statement with respect to the Bonds is hereby authorized and approved. Its distribution by the Underwriter is hereby authorized and approved, and will be used if the Bonds are sold in a

negotiated sale. The preliminary official statement shall be in a form that is approved and deemed as “final” for all purposes of the Rule, by the Superintendent or Chief Operations Officer. Any of the Authorized Officers shall approve and cause a final official statement (the “*Official Statement*”) in substantially the form of the preliminary official statement referred to above to be prepared and distributed with the Bonds upon initial issuance. Any Authorized Officer is authorized to execute and deliver the Official Statement on behalf of the District.

F. Treasurer’s Agreement. The form of the agreement between the District and the Treasurer to act as Registrar and Paying Agent for purchase of the Bonds (the “*Treasurer’s Agreement*”) in substantially the form submitted to and on file with the Board, is hereby approved and any Authorized Officer is authorized to execute and deliver such Agreement at the time the Bonds are initially registered. Execution by any such officer shall constitute conclusive evidence of such approval.

G. Private Placement Memorandum. The preparation and dissemination of a private placement memorandum with respect to the Bonds (the “*Private Placement Memorandum*”) is hereby authorized and approved. The Private Placement Memorandum shall be in a form that is approved by the Superintendent or the Chief Operations Officer. Any Authorized Officer is authorized to execute and deliver the Private Placement Memorandum on behalf of the District.

Section 8. Mutilated, Lost or Destroyed Bonds. In case any Bond becomes mutilated or destroyed or lost, the District shall cause to be executed, authenticated and delivered a new Bond of like date and tenor in exchange and substitution for and upon the cancellation of the mutilated Bond or in lieu of and in substitution for the Bond destroyed or lost, upon the Owner’s paying the reasonable expenses and charges of the District in connection therewith and, in the case of the Bond destroyed or lost, filing with the Registrar and the Treasurer of evidence satisfactory to the Registrar and the Treasurer that such Bond was destroyed or lost, and furnishing the Registrar and the Treasurer with a sufficient indemnity bond pursuant to A.R.S. § 47-8405.

Section 9. Acceptance of Offer; Sale of Bonds; Purchase Agreement and Placement Agent Agreement Approval; Method of Sale. The Purchaser will propose to purchase the Bonds pursuant to the Placement Agent Agreement or Purchase Agreement, as applicable. Such proposal as supplemented by the final terms as contemplated by this resolution is hereby accepted. When the final terms of the Bonds are known, the Placement Agent Agreement or Purchase Agreement, as applicable, shall be finalized. Any Authorized Officer is authorized and directed to cause the Placement Agent Agreement or Purchase Agreement, as applicable, to be completed and/or executed; provided, however, that the parameters of this resolution shall govern the Placement Agent Agreement or Purchase Agreement, as applicable, and none of the Authorized Officers are authorized to insert in the Placement Agent Agreement or Purchase Agreement, as applicable, any terms or conditions which would be contrary to this resolution. Upon the completion, execution and delivery of the Placement Agent Agreement or Purchase Agreement, as applicable, the Bonds are ordered sold to the Purchaser pursuant to the Placement Agent Agreement or Purchase Agreement, as applicable.

The Treasurer is hereby authorized and directed to receive payment for the Bonds in accordance with the terms of the respective Placement Agent Agreement or Purchase Agreement, as applicable. Any other provisions of this resolution to the contrary notwithstanding, the Bonds shall not be sold for less than par and no premium on the Bonds shall exceed the net premium permitted by Arizona law.

The Board hereby directs the Superintendent or the Chief Operations Officer to determine if the Bonds will be sold through (i) a private placement with the Treasurer, (ii) a private placement with a bank or financial institution and/or (iii) a public offering via negotiated sale, and authorizes the sale of the Bonds and to take any action and make any modifications to the documents described in Section 7 hereof to accomplish the purposes of this Resolution.

Section 10. Registrar and Paying Agent. The District shall maintain an office or agency where the Owners of the Bonds shall be recorded in the registration books and the Bonds may be presented for registration or transfer (such entity performing such function shall be the “*Registrar*”). The District shall maintain an office or agency where Bonds may be presented for payment (such entity performing such function shall be the “*Paying Agent*”). Bonds shall be paid by the Paying Agent in accordance with Section 2(D) of this resolution. The District may appoint one or more co-Registrars or one or more additional Paying Agents. The Registrar and Paying Agent may make reasonable rules and set reasonable requirements for their respective functions with respect to the Owners of the Bonds.

If the Treasurer purchases all or a portion of the Bonds, the Treasurer may act as Registrar and Paying Agent with respect to such portion of the Bonds. The District or the Treasurer may change the Registrar or Paying Agent without notice to or consent of owners of the Bonds and the District may act in any such capacity.

The Superintendent or Chief Operations Officer shall solicit pricing quotes to act as Registrar and Paying Agent with respect to the Bonds and shall select a Registrar and Paying Agent in the best interests of the District. The District may change the Registrar or Paying Agent without notice to or consent of Owners of the Bonds and the District may act in any such capacity.

Each Paying Agent shall be required to agree in writing that the Paying Agent shall hold in trust for the benefit of the Owners of the Bonds all moneys held by the Paying Agent for the payment of principal of and interest and any premium on the Bonds.

The Registrar may appoint an authenticating agent acceptable to the District to authenticate Bonds. An authenticating agent may authenticate Bonds whenever the Registrar may do so. Each reference in this resolution to authentication by the Registrar includes authentication by an authenticating agent acting on behalf and in the name of the Registrar and subject to the Registrar’s direction.

The Registrar shall keep a separate register for the Bonds. If the Book-Entry-Only System is discontinued or not used, when Bonds are presented to the Registrar or a co-Registrar with a request to register transfer, the Registrar shall register the transfer on the registration books if its requirements for transfer are met and shall authenticate and deliver one or more

Bonds registered in the name of the transferee of the same principal or payment amount, maturity or payment date and rate of interest as the surrendered Bonds. All transfer fees and costs shall be paid by the transferor.

If the Book-Entry-Only System is discontinued or not used, the Registrar may, but shall not be required to, transfer or exchange any Bonds during the period commencing on the Record Date to and including the respective Interest Payment Date. The Registrar may but need not register the transfer of a Bond which has been selected for redemption and need not register the transfer of any Bond for a period of fifteen (15) days before a selection of Bonds to be redeemed; if the transfer of any Bond which has been called or selected for call for redemption in whole or in part is registered, any notice of redemption which has been given to the transferor shall be binding upon the transferee and a copy of the notice of redemption shall be delivered to the transferee along with the Bond or Bonds. If the Registrar transfers or exchanges Bonds within the period referred to above, interest on such Bonds shall be paid to the person who was the Owner at the close of business of the Registrar on the Record Date as if such transfer or exchange had not occurred.

The Registrar shall authenticate Bonds for original issue up to \$3,000,000 in aggregate principal amount upon the written request of the Treasurer. The aggregate principal amount of Bonds outstanding at any time may not exceed that amount except for replacement Bonds as to which the requirements of the Registrar and the District are met.

Section 11. Resolution a Contract. This resolution shall constitute a contract between the District and the Owners of the Bonds and shall not be repealed or amended in any manner which would impair, impede or lessen the rights of the Owners of the Bonds then outstanding. The performance by the Board of the obligations in this resolution and in the Bonds and the Placement Agent Agreement or Purchase Agreement, as applicable, is hereby authorized and approved.

Section 12. Tax Covenant. All or a portion of the Bonds may be issued as “tax-exempt” bonds or “taxable” bonds for purposes of the Code, as determined by the Superintendent or Chief Operations Officer with the assistance of the Placement Agent or Underwriter. This Section shall only apply to such Bonds designated by the District as “tax-exempt”. In consideration of the purchase and acceptance of the Bonds by the owners thereof and, as authorized by A.R.S., Title 35, Chapter 3, Article 7, and in consideration of retaining the exclusion of interest income on the Bonds from gross income for federal income tax purposes, the Board covenants with the Owners from time to time of the Bonds to neither take nor fail to take any action which action or failure to act is within its power and authority and would result in interest income on the Bonds becoming subject to inclusion as gross income for federal income tax purposes under either laws existing on the date of issuance of the Bonds or such laws as they may be modified or amended.

The Authorized Officers are each authorized to execute and deliver all closing documents incorporating the District’s representations necessary to exclude the interest on the Bonds from gross income for federal income tax purposes and other matters pertaining to the sale of the Bonds as required by Bond Counsel. The Superintendent or Chief Operations Officer, the Treasurer or a partner of Bond Counsel are each authorized to execute and file on behalf of

the District information reporting returns and to file or deliver such other information as may be required by Section 149(e) of the Code.

The Board further authorizes the employment of such experts and consultants to make, as necessary, any calculations in respect of rebates to be made to the United States of America in accordance with Section 148(f) of the Code. The Authorized Officers are authorized to make any applicable elections necessary to avoid the rebate to the federal government of certain of the investment earnings attributable to the Bonds.

The District shall comply with such requirements and shall take any such actions as in the opinion of Bond Counsel are necessary to prevent interest income on the Bonds from becoming subject to inclusion in gross income for federal income tax purposes. Such requirements may include but are not limited to making further specific covenants; making truthful certifications and representations and giving necessary assurances; complying with all representations, covenants and assurances contained in certificates or agreements to be prepared by Bond Counsel; paying to the United States of America any required amounts representing yield reduction payments or rebates of arbitrage profits relating to the Bonds; filing forms, statements and supporting documents as may be required under the federal tax laws; limiting the term of and yield on investments made with moneys relating to the Bonds; and limiting the use of the proceeds of the Bonds and property financed thereby.

The Board hereby authorizes the Chief Operations Officer, or his or her designee, to represent and act for the District in all matters pertaining to the District's tax-exempt bonds, as may be necessary to comply, on a continuing basis, with the Internal Revenue Service, Securities and Exchange Commission and other governmental entities' requests, reporting requirements and post-issuance compliance policies and matters.

Notwithstanding the foregoing, the Chief Operation Officer may determine that any Bonds purchased by the Treasurer are not considered to be tax-exempt under the Code.

Section 13. Certifications. The District certifies as follows:

- A. The District is a governmental unit with general taxing powers;
- B. No bond which is a part of the Bonds to be issued in accordance with this resolution is a private activity bond as defined in Section 141 of the Code; and
- C. Ninety-five percent (95%) or more of the net proceeds of such issue are to be used for local government activities (i.e., school facilities) of the District.

The officers of the District charged with issuing the Bonds shall determine if the facts and conclusions stated in this Section are correct as of the date of issuance of the Bonds and, if correct, are authorized and directed to execute a certificate to that effect and cause the same to be delivered to the initial purchaser of the Bonds.

Section 14. Qualified Tax-Exempt Obligations. In the event the Authorized Officer determines that the District reasonably expects to issue less than \$10,000,000 in principal amount of tax-exempt obligations in this calendar year, the District hereby designates the Bonds as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code. The Authorized Officer shall certify in the closing certificates that it is reasonably anticipated that the aggregate amount of qualified tax-exempt obligations (as defined in Section 265(b)(3)(B) of the Code) which shall be issued for or by the District in the current calendar year shall not exceed \$10,000,000.

Section 15. Investment of Moneys. Pursuant to A.R.S. §§ 15-1024 and 15-1025, subject to the provisions of Section 12 hereof, this resolution shall be construed as a request and continuing consent of the Board to invest moneys in the Debt Service Fund established for the Bonds and the proceeds of the Bonds deposited in the Bond Building Fund pending use in (i) any of the securities allowed by A.R.S. § 15-1025 and (ii) the local government investment pool established under A.R.S. § 35-326, so long as the pool only invests in securities allowed by A.R.S. § 15-1025. This resolution shall constitute the continuing consent of the Board to such investment and no further annual consent need be given; provided, however, that the District, acting through its Superintendent or Chief Operations Officer, may at any time provide written investment instructions to the Treasurer during any fiscal year and the Treasurer, to the extent such investments are lawful, is hereby directed to invest the moneys designated in the written instructions in the investments set forth in such instructions.

Section 16. Ratification of Actions. All actions of the officers and agents of the District which conform to the purposes and intent of this resolution and which further the issuance and sale of the Bonds as contemplated by this resolution whether heretofore or hereafter taken are hereby ratified, confirmed and approved. The proper officers and agents of the District are hereby authorized and directed to do all such acts and things and to execute and deliver all such documents on behalf of the District as may be necessary to carry out the terms and intent of this resolution.

The Board hereby acknowledges Bond Counsel’s representation of the Placement Agent, Underwriter and/or Treasurer in matters not involving the District or the Bonds and hereby consents to Bond Counsel’s representation of the District in the matters set forth in this resolution.

Section 17. Severability. If any section, paragraph, subdivision, sentence, clause or phrase of this resolution is for any reason held to be illegal, invalid or unenforceable, such decision shall not affect the validity of the remaining portions of this resolution. The Board hereby declares that it would have adopted this resolution and each and every other section, paragraph, subdivision, sentence, clause or phrase hereof and authorized the issuance of the Bonds pursuant hereto irrespective of the fact that any one or more sections, paragraphs, subdivisions, sentences, clauses or phrases of this resolution may be held illegal, invalid or unenforceable.

Section 18. Bond Insurance or Credit Enhancement. The Authorized Officers are hereby authorized and directed to purchase municipal bond insurance, surety bonds or other credit enhancement as may be deemed appropriate and beneficial to the District by the Chief Operations Officer and to enter into any obligations or agreements on behalf of the District

to repay amounts paid thereon by the providers thereof and pay any delinquent interest at a rate not to exceed the yield set forth above. The Treasurer is hereby authorized to expend or cause to be expended Bond proceeds for the purchase of bond insurance or other credit enhancement for the Bonds or the Treasurer may receive an acknowledgement from the Purchaser that the premium or purchase price for the bond insurance or other credit enhancement has been paid from Bond proceeds as a portion of the purchase price of the Bonds.

[Signature on following page]

PASSED, ADOPTED AND APPROVED by the Governing Board of Osborn Elementary School District No. 8 of Maricopa County, Arizona, on March 16, 2021.

President

[Signature page to Authorizing Resolution]

EXHIBIT A

(Form of Book-Entry-Only Bond)

Number: R-_____

Denomination: _____

RESTRICTIONS ON TRANSFER. THIS BOND MAY BE TRANSFERRED ONLY IN WHOLE AND ONLY TO A “QUALIFIED INVESTOR,” AS SUCH TERM IS DEFINED IN RULE 144A OF THE SECURITIES ACT OF 1933, AS AMENDED, OR AN ACCREDITED INVESTOR (EXCLUDING NATURAL PERSONS) AS DEFINED IN RULE 501 OF REGULATION D OF THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION, WHO EXECUTES THE ATTACHED CERTIFICATE OF QUALIFIED INVESTOR.

***OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
OF MARICOPA COUNTY, ARIZONA
SCHOOL IMPROVEMENT BOND,
PROJECT OF 2017, SERIES C (2021)***

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Dated Date</u>	<u>CUSIP No.</u>
____%	July 1, ____	_____, 2021	56674M ____

Registered Owner: Cede & Co.

Principal Amount: _____ AND NO/100 DOLLARS (\$_____.00)

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8 OF MARICOPA COUNTY, ARIZONA (the “*District*”), for value received, hereby promises to pay to the registered owner identified above, or registered assigns as provided herein, on the maturity date set forth above, the principal amount set forth above, and to pay interest on the unpaid principal amount at the interest rate shown above.

[INSERT CALL FEATURE IF APPLICABLE.]

Interest is payable on January 1 and July 1 of each year commencing [_____, 20__] and will accrue from the most recent date to which interest has been paid, or, if no interest has been paid, from the original dated date set forth above. Interest will be computed on the basis of a year comprised of 360 days consisting of twelve (12) months of thirty (30) days each.

Principal of and interest on this bond are payable in lawful money of the United States of America. Interest payments and principal payments that are part of periodic principal and interest payments shall be received by Cede & Co., as nominee of DTC, or its registered assigns in same-day funds no later than the time established by DTC on each interest or principal payment date (or in accordance with existing arrangements between the District and DTC).

The “Record Date” for this bond will be the fifteenth (15th) day of the month preceding an interest payment date.

It is hereby certified and recited that all conditions, acts and things required by the Constitution and laws of the State of Arizona to exist, to occur and to be performed precedent to and in the issuance of this bond exist, have occurred and have been performed and that the series of bonds of which this is one, together with all other indebtedness of the District, is within every debt and other limit prescribed by the Constitution and laws of the State of Arizona, and that due provision has been made for the levy and collection of a direct, annual, ad valorem tax upon all of the taxable property in the District for the payment of this bond and of the interest hereon as each becomes due, unlimited as to rate or amount.

This bond is one of a series of general obligation bonds in the aggregate principal amount of \$[_____] of like tenor except as to amount, maturity date, redemption provisions, interest rate and number, issued by the District to provide funds to make certain school improvements within the District, pursuant to a resolution of the Governing Board of the District duly adopted prior to the issuance hereof (the “*Resolution*”), and pursuant to the Constitution and laws of the State of Arizona relative to the issuance and sale of school district bonds, and all amendments thereto, and all other laws of the State of Arizona thereunto enabling.

For the punctual payment of this bond and the interest hereon and for the levy and collection of ad valorem taxes on all taxable property within the District sufficient for that purpose, the full faith and credit of the District are hereby irrevocably pledged.

So long as the book-entry-only system is in effect, this bond is non-transferable. If the book-entry-only system is discontinued, this bond is transferable by the registered owner in person or by attorney duly authorized in writing at the designated office of the registrar, which on the original issue date is the corporate trust office of [_____] , the initial registrar and paying agent, upon surrender and cancellation of this bond. Bonds of this series are issuable only in fully registered form in the denomination of \$5,000 of principal or integral multiples thereof. The registrar or paying agent may be changed by the District without notice.

The District, the registrar and the paying agent may treat the registered owner of this bond as the absolute owner for the purpose of receiving principal and interest and for all other purposes and none of them shall be affected by any notice to the contrary.

The District has caused this bond to be executed by the President of its Governing Board, which signature may be a facsimile signature. This bond is not valid or binding upon the District without the manually affixed signature of an authorized representative of the registrar. This bond is prohibited from being issued in coupon or bearer form without the consent of the Governing Board of the District, and the occurrence of certain other conditions.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
OF MARICOPA COUNTY, ARIZONA**

(facsimile)

President, Governing Board

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

DATE OF AUTHENTICATION AND REGISTRATION: [_____, 2021]

CERTIFICATE OF AUTHENTICATION

This bond is one of the Osborn Elementary School District No. 8 of Maricopa County, Arizona, School Improvement Bonds, Project of 2017, Series C (2021), described in the Resolution mentioned herein.

[_____] , as Registrar

Authorized Representative

(INSERT INSURANCE STATEMENT HERE, IF APPLICABLE)

FORM OF ASSIGNMENT

The following abbreviations, when used in this bond, shall be construed as though they were written out in full according to applicable laws or regulations:

TEN COM - as tenants in common	UNIF GIFT/TRANS MIN ACT- _____ Custodian _____
TEN ENT - as tenants by the entireties	(Cust) (Minor)
JT TEN - as joint tenants with right of survivorship and not as tenants in common	under Uniform Gifts/Transfers to Minors Act _____ (State)

Additional abbreviations may also be used though not in list above

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

(Name and Address of Transferee)
the within bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____
_____, attorney to transfer the within bond on the books kept for
registration thereof, with full power of substitution in the premises.

Dated _____

Signature Guaranteed:

Firm or Bank

Authorized Signature

Signature guarantee should be made by a guarantor institution participating in the Securities Transfer Agents Medallion Program or in such other program acceptable to the Registrar

Note: The signature(s) on this assignment must correspond with the name(s) as written on the within registered bond in every particular without alteration or enlargement or any change whatsoever.

ALL FEES AND TRANSFER COSTS SHALL BE PAID BY THE TRANSFEROR

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – VIII- C

Agenda Item

Audit Reports for Fiscal Year 2019/20

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 2019/20. The audit reports include the Financial Statements, USFR Compliance Questionnaire and Federal Single Audit. Based on advice from our audit firm, this item shall be presented for Board approval rather than information/discussion.

The District's Single Audit Report included findings in Attendance Access/ Teacher Logins. The Report and Corrective Action are attached.

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 2019/20 audit package as presented.

Moved _____ Seconded _____ P/F

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2020

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
TABLE OF CONTENTS
JUNE 30, 2020

FINANCIAL SECTION

Independent Auditors' Report	3
Management's Discussion and Analysis (MD&A)	7
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements	
Balance Sheet – Governmental Funds	19
Reconciliation of the Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds	21
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities	22
Statement of Assets and Liabilities – Fiduciary Funds	23
Notes to Basic Financial Statements	25
Other Required Supplementary Information	
Budgetary Comparison Schedule for the General Fund (Budgetary Basis)	47
Notes to Required Supplementary Information	48
Schedule of Proportionate Share of Net Pension Liability	49
Schedule of Pension Contributions	50

CONTINUING DISCLOSURE REQUIREMENT TABLES (UNAUDITED)

Real Property Tax Levies and Collections – Last Ten Fiscal Years	51
Estimated Net Full Cash Value Histories – Last Ten Fiscal Years	52
Secondary Assessed Valuation by Property Classification – Last Ten Fiscal Years	53
Direct and Overlapping General Obligation Bonded Debt Ratios	54
Direct General Obligation Bonded Debt Outstanding and To Be Outstanding	55
Computation of Legal Debt Margin	56
Principal Taxpayers	57
Average Daily Membership (ADM) – Last Ten Fiscal Years	58

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Independent Auditors' Report

Governing Board
Osborn Elementary School District No. 8

Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Osborn Elementary School District No. 8 (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the 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 the Osborn Elementary School District No. 8, as of June 30, 2020, 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.

Other Matters

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 Position Liability, and Schedule of Pension Contributions on pages 7 through 15 and 47 through 50 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

Other 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 continuing disclosure requirement tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The continuing disclosure requirement tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2021, 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.



Phoenix, Arizona
January 27, 2021

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

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, 2020.

FINANCIAL HIGHLIGHTS

- The District's total net position of governmental activities had a net decrease of \$9,232,583, which represents a 78.8 percent decrease from fiscal year 2019. The Factors of this change include a decrease in the bond building fund as school improvement projects are completed as well as loss on disposal of capital assets replaced by these school improvements projects.
- General revenues accounted for \$28.3 million in revenue, or 83.1 percent of all fiscal year 2020 revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$5.7 million or 16.9 percent of total fiscal year 2020 revenues.
- The District had approximately \$33.0 million in expenses related to governmental activities, of which \$5.7 million of these expenses were offset by Program specific revenues in the form of charges for services and grants and contributions. General revenues of \$28.3 million were adequate to provide for the remaining costs of these programs.
- Among major funds, the General Fund had \$18.2 million in fiscal year 2020 revenues, which primarily consisted of state equalization funding and property taxes, and \$19.3 million in expenditures. The General Fund's fund balance decreased by \$1,044,455 to \$1,027,762 as of June 30, 2020. Factors of this change include an increase in general fund expenditures, primarily salary costs and property tax revenues adjustments due to a miscalculation of the District's assessed values.
- Total debt of the District decreased by \$5.0 million during the current fiscal year. The key factors in this change were regular bond payments of \$5.0 million.

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, 2020**

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 17 and 18 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 20 and 22, respectively.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)

In accordance with the Arizona Revised Statutes (A.R.S.), the District maintains 34 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, Capital Outlay Fund, Bond Building Fund and Debt Service which are considered to be major funds. Data from the other 30 governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 19 and 21 of this report.

Fiduciary funds. The District's fiduciary fund is used to account for resources held for the benefit of parties outside the District. The fiduciary fund is *not* reflected in the government-wide financial statements because the resources of the fund are *not* available to support the District's own programs. The accrual basis of accounting is used for the fiduciary fund. The basic fiduciary fund financial statement can be found on page 23 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 25 through 45 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 as required supplementary information. The required supplementary information can be found on pages 47 through 50 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 \$2,480,349 as of June 30, 2020.

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.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)

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.

The following table presents a summary of the District's net position as of June 30, 2020 and 2019.

	2020 Governmental <u>Activities</u>	2019 Governmental <u>Activities</u>
Current and other assets	\$ 19,636,265	40,584,479
Capital assets	<u>69,148,753</u>	<u>64,190,824</u>
Total assets	<u>88,785,018</u>	<u>104,775,303</u>
Total deferred outflows of resources	<u>2,456,927</u>	<u>3,079,291</u>
Long-term liabilities	77,173,603	81,043,249
Other liabilities	<u>9,777,071</u>	<u>11,726,065</u>
Total liabilities	<u>86,950,674</u>	<u>92,769,314</u>
Total deferred inflows of resources	<u>1,810,922</u>	<u>3,372,348</u>
Net position		
Net investment in capital assets	8,699,993	(1,300,051)
Restricted	12,348,183	30,812,797
Unrestricted	<u>(18,567,827)</u>	<u>(17,799,814)</u>
Total net position	<u>\$ 2,480,349</u>	<u>11,712,932</u>

The District's financial position is the product of several financial transactions including the net result of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. The following are significant current year transactions that had an impact on the Statement of Net Position.

- Current and other assets decreased \$20.9 million due to decrease in bond building funds as school improvement projects were completed.
- Capital assets increased \$5.0 million due to construction in progress, school improvement projects, land improvements, building improvements, vehicle and equipment replacements and upgrades.
- Liabilities decreased \$5.8 million due to the decrease of the District's long term debt as a result of regular bond payments.
- Net position decreased \$9.2 million due to factors discussion Page 7 and Page 12.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

GOVERNMENT WIDE FINANCIAL ANALYSIS (CONT'D)

Changes in net position. The District's total revenues for the fiscal years ended June 30, 2020 and 2019 were \$34.0 and \$33.0 million, respectively. The total cost of all programs and services for the fiscal years ended June 30, 2020 and 2019 were \$33.0 and \$29.5 million, respectively. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 190,645	286,283
Operating grants and contributions	5,470,989	6,252,811
Capital grants and contributions	66,480	
General revenues:		
Interest on investments	475,944	568,284
Property taxes	18,889,952	17,464,186
County aid	601,091	614,724
State aid	8,293,790	7,940,402
	<u>33,988,891</u>	<u>33,126,690</u>
Expenses:		
Instruction	16,249,648	15,576,183
Support services	12,999,885	10,360,814
Operation of noninstructional services	1,768,493	1,718,213
Interest on long-term debt	2,004,182	1,875,091
	<u>33,022,208</u>	<u>29,530,301</u>
Excess before special item	966,683	3,596,389
Special item: Loss on disposal of capital assets	<u>(10,199,266)</u>	<u>(598,330)</u>
Increase (decrease) in net position	(9,232,583)	2,998,059
Net position, beginning of year	<u>11,712,932</u>	<u>8,714,873</u>
Net position, end of year	<u>\$ 2,480,349</u>	<u>11,712,932</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

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>2020</u>		<u>2019</u>	
	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>
Instruction	\$ 16,249,648	(14,508,242)	15,576,183	(13,190,580)
Support services	12,999,885	(10,699,117)	10,360,814	(8,072,867)
Operation of noninstructional services	1,768,493	(82,553)	1,718,213	147,331
Interest on long-term debt	2,004,182	(2,004,182)	1,875,091	(1,875,091)
Total expenses	\$ 33,022,208	(27,294,094)	29,530,301	(22,991,207)

- The cost of all governmental activities for the years ended June 30, 2020 and 2019 was \$33.0 and \$29.5 million, respectively.
- Net cost of the governmental activities for the years ended June 30, 2020 and 2019 were (\$27.3 million) and (\$23.0 million), respectively. For the year ended June 30, 2020 the net cost of governmental activities were primarily financed by property taxes of \$18.9 million and State and County Aid of \$8.9 million.
- Interest on investments, property taxes, state and county aid increased approximately \$1.7 million due primarily to increased state funding levels per pupil and voter approved override funding.
- Additionally, operating and capital grant and contribution funding decreased approximately \$0.7 million due to decreased program revenues in Title, School Safety, Medicaid and National School Lunch Program.
- Expenses increased \$3.5 million due to salary increases for all employee groups. Certified and administrative staff received a 5% salary increase and the classified and other professionals staff received a 10% salary increase.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

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 \$9.8 million, the decrease of \$19.4 million was primarily due to a decrease of \$18.6 million in the bond building fund and a decrease of \$1.0 million in the general fund balances

The General Fund equity decreased by \$1,044,455 to \$1,027,762 as of June 30, 2020 due to the factors detailed on page 7.

The Capital Outlay Fund equity increased by \$435,048 to \$2,220,211 as of June 30, 2020 due to reduced expenditures in FY20, as the district plans for a k-8 science curriculum adoption in fiscal year 2020-21.

The Bond Building Fund shows a decrease in fund equity of \$18,635,583 to \$2,330,806 as of June 30, 2020 due to the use of bond proceeds for building improvement projects. The remaining balance consists of unspent proceeds from the 2019 issuance.

The Debt Service Fund shows an increase in fund equity of \$335,834 to \$492,039 as of June 30, 2020, due primarily to interest earnings transferred from the Bond Building fund.

The Other Governmental Fund shows a decrease in fund equity of \$472,641 to \$3,710,512 as of June 30, 2020, due primarily to a decrease of \$280,000 in the food service fund balance as a result of statewide school closures, resulting in reduced revenues and the number of meals served. Additionally, school plant fund balance decreased by \$338,000 due to expenditures for an underground fuel tank replacement project. These are offset by a combined increase of \$150,000 in classroom site fund, instructional improvement fund and results based funding revenues.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

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 1.5% increase. The \$290,210 increase can be briefly summarized as follows:

- Final carryforward funds increased from the original projections used at time of budget adoption by \$367,000 once FY19 expenditures were finalized.
- Reduction to the District's base support levels of \$290,000 due to decrease in the current year funded student counts as compared to projected student counts used at time of budget adoption.
- Increased the DAA (District Additional Assistance) in the General Fund budget by \$213,000 as compared to projected DAA funding levels 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 47.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2020, the District had invested \$69.0 million in capital assets, net of \$36.8 million of accumulated depreciation. This amount represents a net decrease prior to depreciation of approximately \$84,000 from last year, primarily due to \$5.1 million in construction in progress school improvement projects, as well as approximately \$13.2 million in land improvements, building improvements, and furniture & equipment. These increases were offset by asset deletions as a result of the improvements. The following schedule presents capital asset balances net of depreciation for the fiscal years ended June 30, 2020 and 2019.

	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>
Land and improvements	\$ 6,953,420	7,144,156
Buildings and improvements	55,450,312	36,259,649
Vehicles, furniture and equipment	1,393,132	970,210
Construction in progress	<u>5,351,889</u>	<u>19,816,809</u>
 Total	 <u>\$ 69,148,753</u>	 <u>64,190,824</u>

Additional information on the District's capital assets can be found in Note 6 on page 36 of this report.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONT'D)

Debt Administration. At year-end, the District had \$61.1 million in general obligation bonds and other long-term debt outstanding, \$4.8 million due within one year. The decrease was due to 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, 2020 and 2019.

	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>
General obligation bonds outstanding	\$ 60,448,760	65,490,875
Compensated absences	<u>649,874</u>	<u>618,947</u>
 Total	 <u>\$ 61,098,634</u>	 <u>66,109,822</u>

Additional information on the District's long-term debt can be found in Note 7 on pages 37 through 38 of this report.

In November 2017, voters authorized \$50 million in bond funding to remodel, renovate and improve school facilities, buildings and grounds; this includes supply and upgrading safety and security, roofing, flooring, furniture, equipment and school buses, as well as increased technology for student learning.

Total debt of the District decreased by \$5.0 million during the current fiscal year. The key factors in this change were regular bond payments of \$5.0 million.

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 2020-21 budget. The primary factors were increased state funding levels, salary increases and staffing needs in order to increase instruction and student support services. Fluctuations in student enrollment necessitate the development of a budget focused on maximizing student outcomes along with improving efficiencies in operations. As a result, the 2020-21 budget included the salary increase recommendations from the job classification and compensation studies, as well as a re-organized leadership structure aligned to the student and operational priorities of the adopted district wide strategic plan.

Additionally, the district's projected enrollment decrease for school year 2020-21 was a factor in developing the fiscal year 2020-21 budget due to the state budget formula based on current year student enrollment counts. The district anticipates the 2020-21 student enrollment to decrease due to the COVID-19 pandemic prompting school closures and the necessity of online instruction. Arizona funds students receiving online instruction at a reduced rate of 95% compared to in-person learning.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2020**

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

These indicators were considered when adopting the budget for fiscal year 2020-21. The Budget expenditures in the General Fund decreased 1.1% to \$19,805,338 in fiscal year 2020-21. The change in funding was due to the decrease in student enrollment due to the COVID 19 pandemic prompting school closures and the necessity of online instruction.

Additionally, voters authorized \$1.5 million in annual capital outlay override funding to adopt new curriculum and provide 1:1 technology. The first year of capital override funding began in 2018-19 and will continue through fiscal year 2024-25.

The Arizona State Retirement System increased both the employer and employee contribution from 12.11% of salary to 12.22% of employee salaries beginning with the 2020-21 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 2020-21 tax levy includes the first addition of \$1.4 million.

The district currently pays 100% the health insurance premium for all qualified employees. The District's cost for health insurance premiums increased by 10% from the prior year, and was considered in the development of the 2020-21 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, 2020

	Governmental Activities
<hr/>	
<u>ASSETS</u>	
Cash and cash equivalents	\$ 1,200
Investments	13,928,010
Property taxes receivable	641,341
Due from other governments	4,258,179
Accounts receivable	27,468
Inventory	38,235
Prepaid expenses	662,150
Refundable deposits	79,682
Capital assets:	
Non-depreciable	9,931,972
Depreciable (net)	59,216,781
Total assets	<u>88,785,018</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources related to pensions	<u>2,456,927</u>
Total deferred outflows of resources	<u>2,456,927</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued payroll	3,542,940
Accrued interest payable	1,174,375
Unearned revenues	192,690
Noncurrent liabilities	
Due within one year:	
Bonds payable	4,797,115
Compensated absences	69,951
Due in more than one year:	
Bonds payable	55,651,645
Compensated absences	579,923
Net pension liability	20,942,035
Total liabilities	<u>86,950,674</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources related to pensions	<u>1,810,922</u>
Total deferred inflows of resources	<u>1,810,922</u>
 <u>NET POSITION</u>	
Net investment in capital assets	8,699,993
Restricted for:	
State projects	1,548,387
Food service	1,213,643
Debt service	4,787,039
Capital outlay	4,214,604
Other purposes	584,510
Unrestricted	<u>(18,567,827)</u>
Total net position	<u>\$ 2,480,349</u>

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Functions/Programs					
Governmental activities					
Instruction	\$ 16,249,648	19,507	1,721,899		(14,508,242)
Support services	12,999,885	129,948	2,104,340	66,480	(10,699,117)
Operation of noninstructional services	1,768,493	41,190	1,644,750		(82,553)
Interest on long-term debt	2,004,182				(2,004,182)
Total governmental activities	\$ 33,022,208	190,645	5,470,989	66,480	(27,294,094)
General revenues:					
Interest on investments					475,944
Property taxes					18,889,952
Grants and contributions not restricted to specific programs					
County equalization assistance					601,091
State equalization assistance					8,293,790
Special item:					
Loss on disposal of capital assets					(10,199,266)
Total general revenues and special items					18,061,511
Change in net position					(9,232,583)
Net position - beginning of year					11,712,932
Net position - end of year					\$ 2,480,349

See accompanying notes to basic financial statements.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General Fund	Capital Outlay Fund	Bond Building Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,000				200	1,200
Investments		1,468,506	4,973,390	5,919,755	1,566,359	13,928,010
Property taxes receivable	434,300	33,887		173,154		641,341
Accounts receivable	169				27,299	27,468
Due from other governments	1,870,086				2,300,973	4,171,059
Due from other funds		135,849				135,849
Inventory					38,235	38,235
Refundable deposit	25,313				54,369	79,682
Prepaid expenditures		662,150				662,150
Total assets	\$ 2,330,868	2,300,392	4,973,390	6,092,909	3,987,435	19,684,994
LIABILITIES						
Liabilities:						
Accounts payable and accrued payroll	\$ 719,011	53,383	2,642,584		127,962	3,542,940
Due to other funds	135,849					135,849
Accrued interest payable				1,174,375		1,174,375
Bonds payable				4,295,000		4,295,000
Unearned revenues	43,729				148,961	192,690
Total liabilities	898,589	53,383	2,642,584	5,469,375	276,923	9,340,854
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	404,517	26,798		131,495		562,810
Total deferred inflows of resources	404,517	26,798		131,495		562,810
FUND BALANCES						
Nonspendable		662,150			38,235	700,385
Restricted		1,558,061	2,330,806	492,039	3,427,427	7,808,333
Assigned					244,850	244,850
Unassigned	1,027,762					1,027,762
Total fund balances	1,027,762	2,220,211	2,330,806	492,039	3,710,512	9,781,330
Total liabilities, deferred inflows of resources and fund balances	\$ 2,330,868	2,300,392	4,973,390	6,092,909	3,987,435	19,684,994

See accompanying notes to basic financial statements.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Fund balances - total governmental funds	\$ 9,781,330
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	105,990,283
Less accumulated depreciation	<u>(36,841,530)</u>
Capital assets used in governmental activities	<u>69,148,753</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>646,005</u>
Long-term liabilities, such as net position 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 liability	(20,942,035)
Governmental bonds payable	(60,448,760)
Compensated absences	<u>(649,874)</u>
Long-term liabilities not due and payable in the current period	<u>(82,040,669)</u>
General obligation bond principal due early in the following year is recorded as an expenditure and liability in the governmental funds	
	<u>4,295,000</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>562,810</u>
Operating grants and contributions not received within 60 days after year end, but recognized as revenues on the government-wide accrual basis	
	<u>87,120</u>
Net position of governmental activities	<u><u>\$ 2,480,349</u></u>

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	General Fund	Capital Outlay Fund	Bond Building Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Interest on investments	\$ 25,423	23,488		344,854	82,179	475,944
Property taxes	10,445,028	1,338,843		6,792,277		18,576,148
Intergovernmental grants and aid						
County	531,250	69,841				601,091
State	6,828,464				2,189,691	9,018,155
Federal	337,433				4,140,934	4,478,367
Food services sales					41,190	41,190
Other local	39,025				358,047	397,072
Total revenues	<u>18,206,623</u>	<u>1,432,172</u>		<u>7,137,131</u>	<u>6,812,041</u>	<u>33,587,967</u>
Expenditures:						
Current						
Instruction	10,282,765	367,310			2,753,193	13,403,268
Support services	8,987,571	6,086			1,876,749	10,870,406
Operation of noninstructional services	54,996				1,701,065	1,756,061
Facilities acquisition and construction		491,298	18,635,583		614,896	19,741,777
Debt service						
Redemption of bonds				4,797,115		4,797,115
Interest and fiscal charges				2,004,182		2,004,182
Total expenditures	<u>19,325,332</u>	<u>864,694</u>	<u>18,635,583</u>	<u>6,801,297</u>	<u>6,945,903</u>	<u>52,572,809</u>
Excess (deficiency) of revenues over expenditures	<u>(1,118,709)</u>	<u>567,478</u>	<u>(18,635,583)</u>	<u>335,834</u>	<u>(133,862)</u>	<u>(18,984,842)</u>
Other financing sources (uses):						
Transfers in	356,431					356,431
Transfers (out)					(356,431)	(356,431)
Total other financing sources (uses)	<u>356,431</u>				<u>(356,431)</u>	
Net change in fund balances	(762,278)	567,478	(18,635,583)	335,834	(490,293)	(18,984,842)
Fund balances, beginning of year	2,072,217	1,785,163	20,966,389	156,205	4,183,153	29,163,127
Increase (decrease) reserve for prepaid items	(282,177)	(132,430)				(414,607)
Increase (decrease) reserve for inventory					17,652	17,652
Fund balances, end of year	<u>\$ 1,027,762</u>	<u>2,220,211</u>	<u>2,330,806</u>	<u>492,039</u>	<u>3,710,512</u>	<u>9,781,330</u>

See accompanying notes to basic financial statements.

**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, 2020**

Net change in fund balances - total governmental funds \$ (18,984,842)

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	18,406,289
Loss on fixed asset disposals	(10,199,266)
Less current year depreciation	<u>(3,249,094)</u>
Excess capital expenditures over depreciation	<u>4,957,929</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	313,804
Operating grants and contributions	<u>87,120</u>
	<u>400,924</u>

Pension 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 expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Pension contributions	1,918,995
Pension expense	<u>(1,894,822)</u>
	<u>24,173</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>4,797,115</u>
Differences in treatment of long-term debt and related items	<u>4,797,115</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	(30,927)
Change in inventory	17,652
Change in prepaid items	<u>(414,607)</u>
Expenses reported in statement of activities and not in governmental funds	<u>(427,882)</u>

Change in net position of governmental activities \$ (9,232,583)

See accompanying notes to basic financial statements.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2020**

	Agency Funds
<u>ASSETS</u>	
Cash and cash equivalents	\$ 16,639
Investments	854,276
Accounts receivable	7,729
Total assets	\$ 878,644
<u>LIABILITIES</u>	
Accounts payable	\$ 164,424
Due to student groups	38,536
Deposits held for others	675,684
Total liabilities	\$ 878,644

See accompanying notes to basic financial statements.

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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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).

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, 2020

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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

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, 2020

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 capital leases 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's fiduciary fund, an agency fund, does not have a measurement focus but utilizes the accrual basis of accounting to recognize receivables and payables.

The District's fiduciary fund, an agency fund, does not have a measurement focus but utilizes the accrual basis of accounting to recognize receivables and payables.

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 **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 **Bond Building Fund** accounts for proceeds from district bond issues that are used for acquiring or leasing school sites; constructing or renovating school buildings; supplying school buildings with furniture, equipment, and technology; improving school grounds; purchasing pupil transportation vehicles; or paying existing bonded indebtedness in accordance with A.R.S. §15-491(A)(3).

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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

Additionally, the District reports the following fund type:

Agency Funds account for monies raised by students to finance student clubs and organizations but held by the District as an agent and insurance premiums withheld from employees and paid by the District.

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.

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.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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 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 liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan’s fiduciary net position and additions to/deductions from the plan’s 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, 2020

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 placed 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, 2020

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, 2020

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

Subsequent Events – The District has reviewed all subsequent events through January 27, 2021, 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 \$290,210 during the year ended June 30, 2020.

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.

Deficit Fund Balance – The Maintenance and Operation Fund of the General Fund had a deficit fund balance of \$284,991, respectively, as of June 30, 2020. The deficit is expected to be corrected through normal operations during the following fiscal year.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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:	
Debt Service	\$ 1,000
Non-major Funds:	
Indian Education	10,312
Enrollment Stabilization Grant	51,777
E-Rate	10,044
VW Bus Settlement	110,000

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. Each school district shall allocate forty per cent of the monies for teacher compensation increases based on performance and employment related expenses, twenty per cent of the monies for teacher base salary increases and employment related expenses and forty per cent of the monies for maintenance and operation purposes as prescribed by the statute. 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, 2020, \$1,096,664 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, 2020, \$144,043 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, 2020

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, 2020, the carrying amount of the District's deposits was \$17,839 and the bank balances were \$29,238. At June 30, 2020, the entire bank balances were covered by Federal Depository Insurance.

Investments - At June 30, 2020, 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 \$14,782,286 and average maturities of 313 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.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 – DEPOSITS AND INVESTMENTS (CONT'D)

Credit Risk – The District has no investment policy that would further limit its investment choices. As of June 30, 2020, 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.

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, 2020, 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>
2019-20	\$ 429,262	33,606	170,617	633,485
2018-19	1,860	246	1,063	3,169
2017-18	1,265	-	567	1,832
2016-17	954	35	462	1,451
2015-16	959	-	445	1,404
Total	\$ 434,300	33,887	173,154	641,341

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)	\$ 404,517	
Delinquent property taxes receivable (capital outlay fund)	26,798	
Delinquent property taxes receivable (debt service fund)	131,495	
State equalization from overreported ADM (general fund)		43,729
Grant drawdowns prior to meeting all eligibility requirements - (nonmajor funds - special revenue fund)		148,961
	\$ 562,810	192,690

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 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	19,816,809	5,144,940		(19,609,860)	5,351,889
	<u>24,396,892</u>	<u>5,144,940</u>		<u>(19,609,860)</u>	<u>9,931,972</u>
Total capital assets not being depreciated					
	<u>24,396,892</u>	<u>5,144,940</u>		<u>(19,609,860)</u>	<u>9,931,972</u>
Capital assets being depreciated					
Land improvements	4,829,719	37,317			4,867,036
Buildings and other improvements	73,712,411	12,465,763	(17,978,538)	19,609,860	87,809,496
Furniture, equipment, and vehicles	3,135,267	758,269	(511,757)		3,381,779
	<u>81,677,397</u>	<u>13,261,349</u>	<u>(18,490,295)</u>	<u>19,609,860</u>	<u>96,058,311</u>
Total capital assets being depreciated					
	<u>81,677,397</u>	<u>13,261,349</u>	<u>(18,490,295)</u>	<u>19,609,860</u>	<u>96,058,311</u>
Less accumulated depreciation for:					
Land improvements	(2,265,646)	(228,053)			(2,493,699)
Buildings and other improvements	(37,452,762)	(2,791,195)	7,884,773		(32,359,184)
Furniture, equipment, and vehicles	(2,165,057)	(229,846)	406,256		(1,988,647)
	<u>(41,883,465)</u>	<u>(3,249,094)</u>	<u>8,291,029</u>		<u>(36,841,530)</u>
Total accumulated depreciation					
	<u>(41,883,465)</u>	<u>(3,249,094)</u>	<u>8,291,029</u>		<u>(36,841,530)</u>
Total capital assets being depreciated, net					
	<u>39,793,932</u>	<u>10,012,255</u>	<u>(10,199,266)</u>	<u>19,609,860</u>	<u>59,216,781</u>
Governmental activities capital assets, net					
	<u>\$ 64,190,824</u>	<u>15,157,195</u>	<u>(10,199,266)</u>		<u>69,148,753</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 2,834,666
Support services	388,613
Operation of noninstructional services	25,815
	<u>3,249,094</u>
Total depreciation expense	<u>\$ 3,249,094</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – 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, 2020 consisted of the outstanding general obligation bonds presented below. The bonds are callable with interest payable semiannually.

	<u>Outstanding Principal June 30, 2020</u>
Refunding bonds of 2016; original amount \$20,510,000 interest rates from 2.00 to 5.00%; maturing July 1, 2020 through 2024	13,030,000
School improvement of 2017; original amount \$23,180,000, interest rates from 2.50 to 5.00%; maturing July 1, 2020 through 2037	21,930,000
School improvement of 2017; original amount \$19,710,000, interest rates from 2.00 to 5.00%; maturing July 1, 2020 through 2038	<u>19,710,000</u>
	<u><u>\$ 54,670,000</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>
2021	4,295,000	502,116	2,263,725	7,060,841
2022	4,960,000	502,115	2,062,200	7,524,315
2023	5,215,000	502,116	1,850,450	7,567,566
2024	4,300,000	502,116	1,659,575	6,461,691
2025	4,360,000	502,114	1,487,675	6,349,789
2026-2030	9,625,000	1,206,818	6,127,500	16,959,318
2031-2035	12,075,000	1,206,818	3,575,500	16,857,318
2036-2038	9,840,000	854,547	795,650	11,490,197
	<u>\$ 54,670,000</u>	<u>5,778,760</u>	<u>19,822,275</u>	<u>80,271,035</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – 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 2020, the District paid for compensated absences as follows: 75 percent from the General Fund and 25 percent from other funds.

Changes in long-term liabilities for the year ended June 30, 2020 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General obligation bonds	\$ 65,490,875		(5,042,115)	60,448,760	4,797,115
Compensated absences	618,947	339,592	(308,665)	649,874	69,951
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Governmental Long- Term Liabilities	\$ 66,109,822	339,592	(5,350,780)	61,098,634	4,867,066
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTE 8 – 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 years ended June 30, 2018 and 2019, the District issued \$23,180,000 and \$19,710,000, respectively, in school improvement bonds (Note 7) to fund projects for school and district improvements. As of June 30, 2020, the District has entered into construction contracts totaling \$7,534,128 for these projects. Costs incurred through June 30, 2020 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 \$1,882,421. Beginning in July 2020 and through January 2021, the District has entered into additional contracts totaling \$1,348,039.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9 – 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 \$268,963 for the year ended June 30, 2020.

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 \$1,900,260 for the year ended June 30, 2020.

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 \$150,543 for the year ended June 30, 2020.

NOTE 10 – 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, 2020**

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYEMENT 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 earning. 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, 2020

NOTE 10 – 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, 2020, statute required active ASRS members to contribute at the actuarially determined rate of 12.11 percent (11.94 percent for retirement and 0.17 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.11 percent (11.45 percent for retirement, 0.49 percent for health insurance premium benefit, and 0.17 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 10.41 percent (10.29 percent for retirement, 0.05 percent for health insurance premium benefit, and 0.07 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, 2020, were \$2,029,233. The District's contributions to the pension, health insurance, premium benefit, and long-term disability plans for the year ended June 30, 2020, were \$1,918,995, \$82,123 and \$28,115, respectively.

During fiscal year 2020, the District paid for pension and OPEB contributions as follows: 75.49 percent from the General Fund, 0.39 percent from major funds and 24.12 percent from other funds.

Pension Liability – At June 30, 2020, the District reported a liability of \$20,942,035 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2018, to the measurement date of June 30, 2019. The District's proportion of the net pension 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, 2019, and the change from its proportions measured as of June 30, 2018

The District's proportion of the net pension 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, 2019. The District's proportion measured as of June 30, 2019, was .14392%, which was an increase of .00032% from its proportion measured as of June 30, 2018.

Pension expense and deferred outflows/inflows of resources - For the year ended June 30, 2020, the District recognized pension expense for ASRS of \$1,894,822. At June 30, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Pension expense and deferred outflows/inflows of resources (Cont'd)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 378,323	3,937
Changes in assumptions or other inputs	88,523	833,953
Net difference between projected and actual earnings on pension plan investments		470,705
Changes in proportion and differences between District contributions and proportionate share of contributions	71,086	502,327
Contributions subsequent to the measurement date	1,918,995	
	\$ 2,456,927	1,810,922

The \$1,918,995 reported as deferred outflows of resources related to ASRS pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending June 30:

2021	\$ 764,704
2022	543,959
2023	90,395
2024	(126,068)
	\$ 1,272,990

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

Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
Projected salary increases	2.7%-7.2%
Inflation rate	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5 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%	6.09%
Credit	20%	5.36%
Interest rate sensitive bonds	10%	1.62%
Real Estate	20%	5.85%
Total	100%	

Discount Rate – The discount rate used to measure the ASRS total pension liability was 7.5 percent. 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 pension plan’s 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the ASRS net pension liability to changes in the discount rate - The following table presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Proportionate share of the net pension liability	\$ 29,805,366	20,942,035	13,534,571

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

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONT'D)

Pension Contributions Payable – The District’s accrued payroll and employee benefits included \$39,774 of outstanding pension contribution amounts payable to ASRS for the year ended June 30, 2020.

NOTE 11 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivables and payable balances at June 30, 2020, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$	138,549
Capital Outlay Fund	138,549	
	<u>\$ 138,549</u>	<u>138,549</u>

The above receivables and payable between funds represent borrowings to cover negative cash balances. All interfund balances are expected to be paid within one year.

	<u>General Fund</u>	<u>Capital Outlay Fund</u>	<u>Total</u>
Transfers-in	\$ 356,431		356,431
Transfers-out		356,431	356,431
	<u>\$ 356,431</u>	<u>356,431</u>	

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12 - FUND BALANCE CLASSIFICATIONS OF GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2020, were as follows:

	General Fund	Capital Outlay Fund	Bond Building Fund	Debt Service Fund	Other Governmental Funds	Total
Fund balances:						
Nonspendable:						
Prepaid items	\$	662,150				662,150
Inventory					38,235	38,235
Total nonspendable		<u>662,150</u>			<u>38,235</u>	<u>700,385</u>
Restricted for:						
Debt Service				492,039		492,039
Capital Projects		1,558,061	2,330,806		80,887	3,969,754
Voter approved initiatives					1,548,387	1,548,387
Food service					1,213,643	1,213,643
Extracurricular activities tax credits					188,368	188,368
Other purposes					396,142	396,142
Assigned to:						
School Plant					244,850	244,850
Total restricted		<u>1,558,061</u>	<u>2,330,806</u>	<u>492,039</u>	<u>3,672,277</u>	<u>8,053,183</u>
Unassigned	<u>1,027,762</u>					<u>1,027,762</u>
Total fund balances	<u>\$ 1,027,762</u>	<u>2,220,211</u>	<u>2,330,806</u>	<u>492,039</u>	<u>3,710,512</u>	<u>9,781,330</u>

NOTE 13 – UNCERTAINTY DUE TO COVID-19

The District's operations may be 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. Although the ultimate disruption caused by the pandemic is uncertain, students were required to attend school through alternative delivery methods from March 16, 2020 through May 2020 and from August 3rd until it is determined safe and prudent to return to campus. However, the School received full State equalization funding for the year ended June 30, 2020 and, by executive order of the governor, may be eligible to receive through the Enrollment Stability Grant Program at least 98% of the 2019-20 state equalization during the year ending June 30, 2021. Eligibility criteria for the Enrollment Stability Grant (ESG) Program include submission of student attendance data, financial compliance, student achievement monitoring, and in-person education for the same number of days per week as the previous school year. In December 2020, the School received \$1,205,138 under the ESG Program.

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
(BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$		17,054	17,054
Property taxes	12,427,902	12,427,902	10,445,028	(1,982,874)
Intergovernmental grants and aid				
County	613,537	613,537	531,250	(82,287)
State	6,872,281	6,872,281	6,828,464	(43,817)
Other local	7,000	7,000	33,408	26,408
	<u>19,920,720</u>	<u>19,920,720</u>	<u>17,855,204</u>	<u>(2,065,516)</u>
Expenditures				
Current				
Instruction	11,292,835	11,548,045	9,904,652	1,643,393
Support services	8,358,560	8,393,560	8,582,019	(188,459)
Operation of noninstructional services	75,000	75,000	54,996	20,004
	<u>19,726,395</u>	<u>20,016,605</u>	<u>18,541,667</u>	<u>1,474,938</u>
Excess (deficiency) of revenues over expenditures	194,325	(95,885)	(686,463)	(590,578)
Fund balances, beginning of year	683,649	683,649	683,649	
Increase in reserve for prepaid items			(282,177)	(282,177)
Fund balances, end of year	<u>\$ 877,974</u>	<u>587,764</u>	<u>(284,991)</u>	<u>(872,755)</u>

See accompanying notes to required supplementary information.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 JUNE 30, 2020**

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, 2020 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	\$ 18,206,623	19,325,332	356,431	1,027,762
Activities in separate funds	(351,419)	(783,665)	(356,431)	(1,312,753)
Budgetary comparison schedules	\$ 17,855,204	18,541,667		(284,991)

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
YEAR ENDED JUNE 30, 2020**

ARIZONA STATE RETIREMENT SYSTEM

	Reporting Fiscal Year (Measurement Date)						2014 through 2011
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Proportion of the net pension liability	0.1439%	0.1436%	0.1532%	0.1491%	0.1440%	0.1543%	Information not available
Proportionate share of the net pension liability	\$ 20,942,035	20,027,146	23,860,900	24,058,167	22,434,244	22,832,147	
Covered payroll	\$ 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	136.85%	138.14%	161.55%	172.39%	168.99%	166.17%	
Plan fiduciary net position as a percentage of the total pension liability	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PENSION CONTRIBUTIONS
JUNE 30, 2020

ARIZONA STATE RETIREMENT SYSTEM

Reporting Fiscal Year

	2020	2019	2018	2017	2016	2015	2014	2013 through 2011
Statutorily required contribution	\$ 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	<u>1,918,995</u>	<u>1,695,724</u>	<u>1,559,470</u>	<u>1,601,121</u>	<u>1,523,686</u>	<u>1,524,226</u>	<u>1,554,352</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Covered payroll	<u>16,420,946</u>	<u>15,303,309</u>	<u>14,497,686</u>	<u>14,770,126</u>	<u>13,956,042</u>	<u>13,275,321</u>	<u>13,740,306</u>	
Contributions as a percentage of covered payroll	11.69%	11.08%	10.76%	10.84%	10.92%	11.48%	11.31%	

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

Fiscal <u>Year</u>	Real Property <u>Tax Levy</u>	Collected Within the <u>Fiscal Year of the Levy</u>		Collections in Subsequent <u>Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	Percent of <u>Tax Levy</u>		<u>Amount</u>	Percent of <u>Tax Levy</u>
2019-20	\$ 21,508,221	\$ 20,874,736	97.05 %	\$ -	\$ 20,874,736	97.05 %
2018-19	19,791,588	19,467,966	98.36	320,453	19,788,419	99.98
2017-18	15,272,036	14,899,164	97.56	371,040	15,270,204	99.99
2016-17	14,609,917	14,300,535	97.88	307,931	14,608,466	99.99
2015-16	14,954,594	14,635,012	97.86	318,177	14,953,189	99.99
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
2011-12	17,752,135	17,021,100	95.88	731,035	17,752,135	100.00
2010-11	17,360,309	16,255,100	93.63	1,105,209	17,360,309	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>
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
2011-12	3,949,306,563
2010-11	4,975,774,663

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>
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
2011-12	345,355,849	13,875,928	81,440,646	48,175,464	4,252,979	493,100,866
2010-11	440,142,473	24,613,021	120,428,406	62,871,786	3,022,568	651,078,254

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, 2020
 (UNAUDITED)**

	Per Capita Bonded Debt Population Estimated <u>@ 41,500</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 (\$54,670,000)	\$ 1,317	10.93 %	0.97 %
Net Direct and Overlapping General Obligation Bonded Debt (\$134,637,003)	3,244	26.91	2.39

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, 2020**

Issue Series	Original Amount	Purpose	Final Maturity Date (July 1)	Balance Outstanding and to be Outstanding
2016	\$ 20,510,000	Refunding	2024	\$ 13,030,000
2017	23,180,000	School Improvement	2037	21,930,000
2017	19,710,000	School Improvement	2038	<u>19,710,000</u>
Total General Obligation Bonded Debt Outstanding				<u><u>\$ 54,670,000</u></u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2020
(UNAUDITED)**

District General Obligation and Refunding Bonds:

Net secondary assessed valuation \$ 500,241,267

Debt limit - 15% of net secondary assessed valuation \$ 75,036,190

Amount of debt applicable to debt limit:

General obligation and refunding bonds outstanding
and to be outstanding \$ 60,448,760

Less current bond payment accrued in debt service fund 4,295,000

Less bond premium 5,778,760

Less fund balance in debt service fund available
for payment of principal 492,039

Total amount of debt applicable to debt limit 49,882,961

LEGAL DEBT MARGIN \$ 25,153,229

Class B Bonds:

Debt limit - 10% of net secondary assessed valuation \$ 50,024,127

Amount of debt applicable to debt limit:

B bond general obligation bonds outstanding and to be
outstanding, net of premium due within one year 4,295,000

Less fund balance in debt service fund 492,039

Total amount of debt applicable to debt limit 3,802,961

LEGAL DEBT MARGIN \$ 46,221,166

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
PRINCIPAL TAXPAYERS
JUNE 30, 2020
(UNAUDITED)**

<u>Taxpayer</u>	<u>Type</u>	<u>2019-20 Secondary Assessed Valuation</u>	<u>As % of District's Secondary Assessed Valuation</u>
Phoenix Plaza PT LLC	Office Building	\$ 25,368,010	5.07 %
Arizona Public Service Company	Utilities	12,554,206	2.51
LBA Realty Fund II-WBP III LLC	Office Building	11,158,347	2.23
IP BPG City Square LLC	Office Buildings	8,437,889	1.69
Christown 1755 LLC	Shopping Center	7,657,557	1.53
BPRE Phoenix Holdings Limited Partnership	Office Building	6,563,734	1.31
Danari Central Management LLC Etal	Office Building	6,563,734	1.31
Gaedeke Holding LTD	Office Buildings	6,060,514	1.21
ROC III DPC 3200 N Central LLC	Office Building	6,031,057	1.21
COAZ001 LLC	Office Building	<u>5,630,928</u>	<u>1.13</u>
		<u><u>\$ 96,025,976</u></u>	<u><u>19.20 %</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>
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
2011-12	2,793
2010-11	2,904

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

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2020

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
TABLE OF CONTENTS
JUNE 30, 2020

Financial Statements and Independent Auditors' Report

Issued separately

Reports on Compliance and Internal Control

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 <i>Government Auditing Standards</i>	3
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report On Schedule of Expenditures of Federal Awards required by the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	9
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs	
Section 1 - Summary of Auditors' Results	11
Section 2 - Findings Required to be Reported in Accordance with <i>Government Auditing Standards</i>	12
Section 3 - Findings and Questioned Costs for Federal Awards	13
Summary Schedule of Prior Audit Findings	15
Corrective Action Plan	17

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**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, 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, 2020, 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 27, 2021.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 20-01, that we consider to be a material weakness.

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*.

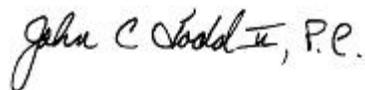
We noted certain matters that we reported to management and the Governing Board of the District in the Uniform System of Financial Records Compliance Questionnaire dated January 27, 2021.

District's Response to Findings

The District's response to the finding identified in our audit is described in the accompanying corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Phoenix, Arizona
January 27, 2021

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Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards required by the Uniform Guidance

Governing Board
Osborn Elementary School District No. 8

Compliance for Each Major Federal Program

We have audited Osborn Elementary School District No. 8 (District) compliance with the types of compliance requirements described 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, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of 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, 2020.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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 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.

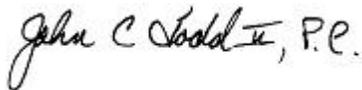
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 27, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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 auditing standards generally accepted in the United States of America. 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.



Phoenix, Arizona
January 27, 2021

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

<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	S060A190238		\$ 42,312
<u>Passed Through Arizona State Department of Education</u>				
Title I Grants to Local Educational Agencies	84.010	S010A190003	1,391,893	
	84.010	S010A180003	<u>90,491</u>	1,482,384
Special Education Cluster				
Special Education - Grants to States	84.027	H027A190007	666,671	
Special Education - Preschool Grants	84.173	H173A190003	<u>21,170</u>	687,841
Education for Homeless Children and Youth	84.196	S196A190003		20,558
English Language Acquisition State Grants	84.365	S365A190003		63,450
Supporting Effective Instruction State Grants	84.367	S367A190049		100,997
Student Support and Academic Enrichment Program	84.424	S424A190003		87,061
Education Stabilization Fund	84.425	S425D200038		4,698
<u>U.S. Department of Treasury</u>				
<u>Passed Through the Office of the Arizona Governor</u>				
Coronavirus Relief Fund	21.019	ERMT-21-2367		51,777
<u>U.S. Department of Agriculture</u>				
<u>Passed Through Arizona State Department of Education</u>				
Child Nutrition Cluster				
Cash Assistance				
School Breakfast Program	10.553	N/A	254,769	
National School Lunch Program	10.555	N/A	1,039,629	
Summer Food Service Program for Children	10.559		246,682	
Non-Cash Assistance (Commodities)				
National School Lunch Program	10.555	N/A	<u>95,075</u>	1,636,155
<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		37,873
<u>U.S. Department of Interior</u>				
<u>Passed Through Arizona State Department of Education</u>				
Indian Education - Assistance to Schools	15.130	A15PX01972		<u>12,527</u>
				<u>\$ 4,227,633</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, 2020**

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 2020 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.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 1 - SUMMARY OF AUDITORS' RESULTS
JUNE 30, 2020**

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:

<u>CFDA Number</u> 84.010	<u>Name of Federal Program or Cluster</u> Title I Grants to Local Educational Agencies
------------------------------	---

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, 2020**

**REFERENCE: 20-01
ATTENDANCE ACCESS**

CONDITION

In March 2020, teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data. As of September 2, 2020, the Dual Login access for teachers was removed.

CRITERIA

In accordance with the Uniform system of Financial Records (USFR) for Arizona School Districts, Information Technology, Internal Controls, Access Controls, Special attention should be paid to security-related controls over access to IT systems and data. Physical and logical access controls help ensure that only those individuals authorized by management to access and use IT systems and data are able to do so.

Logical access controls are protection mechanisms that limit users' access to information and restrict the types of access to only what is necessary for them to carry out their assigned duties. Logical access controls are often built into computer and/or network operating systems, or may be part of the "logic" of applications programs or major utilities, such as database management systems. They may also be implemented in add-on security packages that are installed onto computer systems.

EFFECT

Material changes in attendance reporting may not be prevented or detected on a timely basis.

CAUSE

Although the internal controls were adequately designed, there were deficiencies in the execution of the controls. Due to the COVID-19 pandemic additional access rights for student information was needed by teachers.

RECOMMENDATION AND BENEFIT

Teacher's user access to making changes to attendance data in the District's attendance reporting system should be limited to the current day. Additionally, internal audit functions should be modified to ensure user access right changes are appropriate. This will help ensure that the internal controls are effective and that District complies with the USFR.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 3 - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
JUNE 30, 2020**

None.

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2020**

REFERENCE: 2019-101

**CFDA NUMBER: 84.027 – SPECIAL EDUCATION – GRANTS TO STATES
CFDA NUMBER: 84.173 – SPECIAL EDUCATION – PRESCHOOL GRANTS
U.S. DEPARTMENT OF EDUCATION – 2019
PASSED THROUGH ARIZONA STATE DEPARTMENT OF EDUCATION
GRANT NUMBERS: H027A180007, H173A180003**

QUESTIONED COSTS

N/A

CONDITION

The following errors were noted during the review of 40 special education student files:

1. For 8 of 40 files tested, the Individualized education program (IEP) was not completed timely. The IEPs were between 2 and 147 days late.
2. For 1 of 40 files tested, the IEP was not completed within 30 days of the determination that the child was in need special education and related services.
3. For 2 of 40 files tested, the reevaluation was not completed timely. The reevaluations were between 28 and 82 days late.
4. 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 2 of 40 provider files tested.

All children were provided appropriate services timely and the errors had no effect on funding amounts.

STATUS

Partially corrected.

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

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

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
CORRECTIVE ACTION PLAN
JUNE 30, 2020**

**REFERENCE: 20-01
ATTENDANCE ACCESS**

CLIENT RESPONSE AND CORRECTIVE ACTION PLAN

We concur with the condition.

1. Name of the contact person responsible for corrective action:
Rose Marie Buruato - Data Manager
2. Corrective action planned:
The District will remove the dual login access from elementary teachers that gives them access to edit prior attendance records.
3. Anticipated completion date:
As of September 2, 2020, the Dual login access for teachers was removed.

Clarendon School 4 th - 6 th 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	Osborn Middle School 7 th - 8 th grade 1102 W. Highland Phoenix, AZ 85013 (602) 707-2400	Solano School Preschool - 6th grade 1526 W. Missouri Phoenix, AZ 85015 (602) 707-2600
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OESD #8
USFR Comments
6/30/17

Area	Issue/Description	2020 Comment	2019 Comment	2018 Comment	2017 Comment	2016 Comment	2015 Comment	2014 Comment	2013 Comment
Cash and Revenues	For 2 of 2 Student Activities deposits and 3 of 4 auxiliary deposits, the deposit was not made at least weekly.	Yes	NO	No	Yes	yes	yes	yes	yes
Credit Cards	credit card statements tested, payment was not made timely to avoid finance charges.	yes							
Classroom Site Fund	The District expenditures in Fund 013 were recorded as a journal entry at year-end rather than as monies were expended throughout the year.	yes							
Attendance	For 3 of 10 withdrawals tested for 10 consecutive unexcused absences the following errors occurred: - the withdrawal date was not the last day of attendance. Membership and absences were overstated by 17 days.	yes	Yes	No	Yes	yes	yes	yes	yes
Attendance	For 3 of 10 late entries tested, the enrollment date on the enrollment form did not agree to the computerized attendance system. Membership was overstated by 11 days	yes							
Attendance	Although the District's membership records were reconciled regularly to the Arizona Department of Education (ADE) AzEDS reports, there were unresolved absence variances remaining at June 30, 2020. absences and membership were over reported. The district has submitted a 915 request to correct the data.	YES	no						
Attendance	For students tested for absences, absences were not properly prorated. The following errors were noted: - For 5 of 13 elementary students, the students half day absences were not reported correctly, understated by 3.5 days. - For 6 of 10 middle school students, students quarter day absences were not reported correctly. Absences were under reported by 4 days.	yes							
Attendance	For 2 of 10 students tested, documentation/ form to support AZ residency was not available for review.	yes	NO	yes					
Property Control	For 1 of 12 asset and stewardship items tested for asset tags, the tags were not located on the item	NO	Yes	Yes					
Property Control	Employees responsible for custody of assets also performed the physical inventory during the fiscal year 19/20 inventory counts	NO	Yes	Yes					
Expenditures	For 2 of 11 expenditures tested requiring Purchase Orders, the Purchase Order was not completed prior to the invoice date/ ordering of goods or services	Yes	Yes	Yes					
Procurement	For 2 of 3 CMAR procurements, the initial RFQ did not include a timeline for beginning construction services, rather it was included in the RFQ amendment.	NO	Yes						
Procurement	For 1 of 10 vendors above \$50,000, 3 written quotes were not obtained. Rather 2 written and 1 oral quote was obtained.	NO	Yes						
Procurement	For 3 of 6 sole source procurements, the purchases were not approved by the Governing Board prior to the purchases being made.	Yes							
Property Control	For 3 of 10 asset dispositions, the assets were approved and disposed of in 18/19 but were not removed from the inventory listing until 19/20.	Yes							
IT	In March 2020, Teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data.	Yes							
Governing Board	The student activities treasurer was appointed in May 2016 and hasn't changed. Since there is no requirement in ARS 15-1122 to appoint annually, no annual reappointment was made.	Yes							

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

**UNIFORM SYSTEM OF FINANCIAL RECORDS
COMPLIANCE QUESTIONNAIRE**

JUNE 30, 2020

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John C. Todd II, P.C.
Certified Public Accountants

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Phoenix, Arizona 85027
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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 below, which were agreed to by Osborn Elementary School District No. 8 (District), the Auditor General of Arizona (Auditor General), and the Arizona Department of Education (Department), solely to assist the specified parties in evaluating the District's compliance with the Uniform System of Financial Records (USFR) during the year ended June 30, 2020. Management is responsible for the District's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed are summarized as follows:

Procedures

We completed the accompanying Uniform System of Financial Records Compliance Questionnaire in accordance with the instructions contained therein.

Findings

Our findings are listed below the applicable question in the accompanying Uniform System of Financial Records Compliance Questionnaire.

This agreed-upon procedures engagement was conducted 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, 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.

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.

John C. Todd II, P.C.

Phoenix, Arizona
January 27, 2021

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Osborn Elementary School District
Uniform System of Financial Records Compliance Questionnaire
For Fiscal Year Ended June 30, 2020

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Auditor General's Office 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. To assist the Auditor General's Office in determining whether a district has attained an acceptable degree of compliance with the requirements of the USFR, the audit firm must complete this USFR Compliance Questionnaire (CQ).

In addition, 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 is in compliance with the applicable procurement and student attendance laws and rules of the State of Arizona. The Procurement and Student attendance reporting questions included in the USFR CQ help districts meet these requirements.

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. Audit Firms must gain an understanding of the District's internal controls and obtain appropriate audit evidence to complete the USFR CQ in accordance with the requirements prescribed below. The Auditor General's Office may reject those CQs not meeting the minimum requirements.

- Sufficient, appropriate evidence must be obtained annually for each question to satisfactorily determine whether the District has implemented procedures to comply with the USFR. The evidence must be included in the audit documentation to support the comments. If the evidence was obtained and documented during the financial statement audit, that evidence may be referenced to answer related questions. Click the “tooltip” next to the CQ question to get more information about USFR requirements and review procedures that must be considered to address the question's objective.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support “Yes” answers on the CQ. Sufficient evidence of approval includes signatures or initials and dates.
- Population size should be considered in determining the number of items to test, and the items selected should be representative of the population. Also, additional instructions in the Credit cards, Procurement, and Student attendance reporting sections prescribe minimum sample sizes that must be used for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the related question.
- The number of items tested must be sufficient to determine whether a deficiency was the result of an isolated incident or a recurring problem. Therefore, testing 1 transaction, record, or item is not sufficient.
- The sample size should be expanded if the Audit Firm cannot clearly determine whether the District complied with the USFR on that question.
- For questions related to the establishment of policies and procedures, the Audit Firm must gain an understanding of the District's internal controls and perform sufficient test work to determine that the procedures were implemented, followed, and systematically communicated to employees.
- For Governing board/management procedures question 4, the Audit Firm should confirm management's appropriate action to resolve all allegations of theft, fraud, or misuse of District monies or assets by either examining copies of the incident reports or communicating with the agency involved in investigating the allegations. The Audit Firm should also consider if the District's internal controls failed to prevent or detect the theft, fraud, or misuse and include a deficiency in the USFR compliance area where the control failed.
 - If the Audit Firm determines that District management was aware of allegations but did not appropriately resolve them in a timely manner (e.g., no action was taken; actions were not documented; actions were delayed, inadequate, or inappropriate to the circumstances), the Audit Firm should answer the question “No.” This includes instances where an external investigation is underway for allegations but District Management did not request the investigation, was not fully cooperating with the investigators, or was not otherwise attempting to resolve the allegations.
 - If the Audit Firm determines that District management was not aware of any allegations (based on inquiry, review of Governing Board minutes, search of local media coverage, and results of audit test work), the question should be answered “N/A.”
 - If the Audit Firm finds evidence of theft, fraud, or misuse of District assets but does not find evidence that District management was aware of the possible theft, fraud, or misuse, the Audit Firm should report the incident to the Auditor General's Office, and answer this question “N/A.”
- A “Yes” answer indicates that the Audit Firm has determined that the District appears in compliance with the USFR on that question and a “No” answer indicates the District does not comply. However, the final determination of compliance on each question, as well as overall compliance with the USFR, is made by the Auditor General's Office based on the evidence presented in the questionnaire, audit reports, the audit documentation, and any other sources of information available.
- The Audit Firm must adequately explain all “No” answers in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Auditor General's Office 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.

- The Audit Firm must adequately explain all “N/A” answers in the comment box below the question, unless the reason for the N/A is obvious.
- 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” answers to these questions should indicate the type of receipt or bank account to which the deficiency applies.
- 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 answers on the CQ available on request for the Auditor General's Office 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.

As required by A.R.S. §§15-914(D), Audit Firms must submit the completed USFR CQ with the audit reporting package to the Auditor General's Office and the District's county school superintendent's office, and ADE Grants Management, as applicable. Once the Audit Firm has completed, reviewed, and signed the CQ, it must submit it electronically to the Auditor General's Office by following the instructions at the end of the CQ. Audit Firms should print the file to PDF to create the CQ document to distribute to the District, the county school superintendent's office, and ADE Grants Management.

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.

Yes ▼

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. [A.R.S. §38-502](#) and [A.R.S. §38-509](#)

Yes ▼

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](#)

Yes ▼

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](#)

Yes ▼

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 [A.R.S. §38-503\(B\)](#).

N/A ▼

6. The District's management notified the Auditor General's Office 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 that included salary and wage schedules, and any other agreed-upon terms of employment.

Yes ▼

8. The governing board annually appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#)

No ▼

The Student Activities Treasurer was appointed in May 2016 and has not changed. Accordingly, since there is no requirement in A.R.S. §15-1122 to appoint annually, no annual reappointment was made.

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 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 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 total budgeted expenditures. If not, and ADE notified the District, 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 county school superintendent (CSS) and 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 committed to correcting its prior year's data. [A.R.S. §15-905\(M\)](#) and [A.R.S. §15-915](#)

N/A ▼

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 Chart of Accounts](#).

Yes ▼

2. The District separated responsibilities to initiate, approve, and record journal entries and transfers so that 1 individual did not have complete authority over a transaction.

Yes ▼

3. The District sequentially numbered journal entries, and retained supporting documentation and evidence the journal entry was signed, dated, and approved by someone other than the preparer.

No ▼

For 1 of 4 adjusting journal entries tested, there was no indication that the journal entry had been reviewed by another employee.

Population

244

Sample

4

4. The District transferred monies only between funds listed in the [USFR §III Chart of Accounts–Authorized Transfers](#).

Yes ▼

5. The District documented and dated a monthly review of financial transactions the CSS initiated (i.e., revenue or journal entries) for propriety and researched and resolved any differences.

N/A ▼

6. The District reconciled cash balances by fund monthly with the CSS or county treasurer's records, and properly supported, documented, and dated the reconciliations.

Yes ▼

7. 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 or county treasurer's records, and the reconciliation was reviewed and properly supported.

Yes ▼

8. The District prepared reports that reconciled sales to cash collected at student activities events.

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 closed any bank accounts that were inactive or not authorized by statute.

N/A ▼

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\(A\)\(20\)](#).

Yes ▼

4. The District used a Food Service Fund clearing bank account(s) in accordance with Arizona Attorney General Opinion I60-35.

Yes ▼

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 and were supported by appropriate documentation. [A.R.S. §15-1126](#)

N/A ▼

Population

0

Sample

0

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 Student Activities Fund deposits were properly supported and included only student clubs' and organizations' monies that were raised through the efforts of students with the approval of the governing board.

Yes ▼

Population

7

Sample

2

13. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#).

N/A ▼

14. The District used the federal payroll tax withholdings bank account in accordance with USFR page VI-H-6.

Yes ▼

15. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#).

Yes ▼

16. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#).

Yes ▼

17. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#).

N/A ▼

18. The District used the electronic payments clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

19. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#).

N/A ▼

20. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#).

N/A ▼

21. The use of debit cards was prohibited as a payment method associated with any District bank account.

Yes ▼

22. 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 ▼

23. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies.

Yes ▼

24. The District adequately 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

9

25. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal supporting documentation. No

For 2 of 2 Student Activities (SA) deposits and 3 of 4 Auxiliary deposits tested, the deposits were not made at least weekly. One SA deposit was made two weeks late, one SA deposit was a month late and all three Auxiliary deposits had no indication when the monies were collected.

Sample

9

26. The District's deposits and cash balances with the county treasurer were reconciled. Yes

27. The District retained supporting documentation for disbursements from bank accounts. Yes

Sample

9

28. The District safeguarded unused checks. Yes

29. 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

30. All District bank accounts were reconciled monthly by an employee not involved with cash handling or issuing checks, or reconciliations were reviewed, signed, and dated by an employee independent of the cash-handling process. Yes

31. 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. USFR page VI-E-3

Yes ▼

Capital asset lists are maintained in Excel and Visions.

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 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 the location, identification number, and description, and was updated for any acquisition, transfer, or disposal.

Yes ▼

The stewardship list is maintained in Visions.

5. The District properly tagged assets and updated asset lists.

Yes ▼

6. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list.

No ▼

For 3 of 10 asset dispositions tested, the assets were disposed of during fiscal year 18/19, but were not removed from the inventory listing until fiscal year 19/20.

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

April/May 2018

8. The governing board approved stewardship and capital asset items disposed of during the fiscal year, and the assets were removed from the corresponding list and disposed of in accordance with Arizona Administrative Code (A.A.C.) R7-2-1131(C).

No ▼

For 3 of 10 asset dispositions tested, the assets were disposed of during fiscal year 18/19, but were not removed from the inventory listing until fiscal year 19/20.

Data Entry

Multiple dates throughl

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).

Yes ▼

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](#).

No ▼

For 2 of 11 expenditures tested requiring Purchase Orders, the Purchase Order was not completed prior to the invoice date/ordering of goods or services.

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.

Yes ▼

Sample

11

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 [A.R.S. §15-342\(24\)](#).

Yes ▼

Population

57

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 invoices were periodically compared to awarded contracts, including cooperative contracts, to verify billing amounts were correct and the contract terms and conditions were being met.

Yes ▼

7. The District prepared an Advice of Encumbrance for levy funds with the list of 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](#).)

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 vocational education and to supplement, rather than supplant, the District's base year vocational education spending. [A.R.S. §15-393](#)

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](#)

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. Amounts were reimbursed or reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred, in accordance with governing board prescribed policies and procedures.

Population

Sample

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and purchasing card (p-card) purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

1. The District used credit cards.

Yes ▼

Data Entry

2 credit cards and 1 cr

2. The District used p-cards.

N/A ▼

Data Entry

0

3. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing.

Yes ▼

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.

Yes ▼

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.

9. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees.

For all 3 credit card 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 obtained 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.

Population

Sample

2. The District properly procured expenditures that individually or cumulatively totaled over \$100,000.

3. The District maintained a list of prospective bidders. R7-2-1023

4. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year.

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)

Yes ▼

Population

5

Sample

5

Data Entry

4 IFBs and 1 RFP

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)

Yes ▼

7. The District included all required content in the solicitation, as applicable. R7-2-1024(B) or R7-2-1042(A)

Yes ▼

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

Yes ▼

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)

N/A ▼

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).

Yes ▼

11. If the District procured construction projects that used construction-manager-at-risk, design-build, or job-order-contracting to procure construction services, it complied with the requirements of R7-2-1100 through R7-2-1115.

N/A ▼

12. The District's procurement files contained 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(C) and R7-2-1015

Yes ▼

13. The District's procurement files included applicable written determinations as required throughout the procurement rules.

Yes ▼

14. The District followed [A.R.S. §15-213](#), and R7-2-1093 for the use of multi-term contracts.

Yes ▼

15. The District followed R7-2-1117 through R7-2-1123 for contracts for specified professional services.

Yes ▼

16. The District's procurement files included the required information, as applicable. R7-2-1001(96)

Yes ▼

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 (Effective for all procurements July 1, 2020 and thereafter.)

N/A ▼

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 Sample Data Entry

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 to use the contract was made. R7-2-1004 Yes ▼

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 Sample Data Entry

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 N/A ▼

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 No ▼

For 3 of 6 sole source purchases requiring procurement, the purchases were not approved by the Governing Board prior to purchases being made.

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](#)

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 total Classroom Site Fund (CSF) revenues were properly allocated among the following funds: 011–Base Salary (20%), 012–Performance Pay (40%), and 013–Other (40%), and expenditures in the CSFs (011-013) were within the CSF budget limit. [A.R.S. §15-977](#)

Yes

2. For Fund 011, expenditures were only for teacher base salary increases, employment-related expenses, and registered warrant expense.

Yes

3. For Fund 012, expenditures were made only in accordance with the governing-board-adopted, performance-based teacher compensation system, including employment-related expenses and registered warrant expense.

Yes

4. For Fund 013, expenditures were only for class size reduction, teacher compensation increases, assessment-intervention programs, teacher development, dropout-prevention programs, teacher liability insurance premiums, and registered warrant expense, and not used for school-sponsored athletics.

Yes

5. The District's teacher base salary increases (Fund 011), performance-based teacher compensation increases (Fund 012), and monies spent from Fund 013 for teacher compensation increases were paid only to employees possessing a teaching certificate and employed to provide instruction related to the District's educational mission. Arizona Attorney General Opinion I13-005

Yes ▼

6. The District's CSF revenues and expenditures were recorded in the separate CSFs (011-013) throughout the fiscal year rather than only at year-end.

No ▼

The District expenditures in Fund 013 were recorded as a journal entry at year-end rather than as monies were expended throughout the year.

7. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources. (See [USFR Memorandum No. 194](#))

Yes ▼

8. The District's budget balances remaining at year-end in any of the 3 CSFs (011-013) were carried forward in the same funds to ensure that the restrictions placed on the original allocation of revenues was applied in future years.

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

156

Sample

5

5. The District ensured hourly employees were not paid for more than the actual hours worked to date.

Yes ▼

Population

236

Sample

3

6. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4.

Yes ▼

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](#), [A.R.S. §15-342](#), and [A.R.S. §41-1750](#)

No ▼

For 3 (a van driver, a bus attendant, and an Educational Assistant) of 6 employees tested for fingerprint clearance cards, support was not available to document a valid fingerprint clearance card was obtained or a background check was completed. Additionally, prior to March 2020, support was not available to document monitoring the receipt/status of background checks or fingerprint clearance cards for all required employees.

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. 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 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. §15-905](#), and followed the [AFR Review, Submission, and Publication Instructions](#), and [A.R.S. §15-904](#).

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 and a copy of or a link to the District's page from the most recent Auditor General's District Spending Report. [A.R.S. §15-905](#) and [A.R.S. §41-1279.03](#)

Yes ▼

7. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely. [A.R.S. §15-941](#)

Yes ▼

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to reported 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\(J\)\(1\)](#), [A.R.S. §15-901\(A\)\(1\)](#), and [A.R.S. §15-901.07](#).

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](#)

Sample

3. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#)

For 5 of 13 elementary students tested, half-day absences were not properly calculated. Three students were marked present rather than half-absent and 2 student was marked as present rather than absent. Absences were understated by 3.5 days. For 6 of 10 middle school students, quarter-day absences were not properly calculated. Two students were reported as three-quarters absent rather than half-absent, two students were marked half absent rather than present, 1 student was marked present rather than half-absent and 1 student was marked present rather than absent. The net difference in absence reporting was zero.

Population

Sample

Data Entry

4. The District prorated high school students' membership if enrolled in less than 4 subjects.

Sample

5. The District was a CTED or CTED member. [A.R.S. §15-808](#)

6. The District had an AOI program. [A.R.S. §15-808](#)

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

Sample

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).

N/A ▼

[A.R.S. §15-393\(Q\)](#)

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

0

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\(D\)](#).

Yes

Sample

10

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.

Yes

Population

3202

Sample

10

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.

No

For 3 of 10 late entries tested, the enrollment date on the enrollment form did not agree to the computerized attendance system. The forms were dated August 6, 2019, October 14, 2019 and October 24, 2019, rather than August 26, 2019, October 15, 2019 and October 28, 2019, respectively. Membership was properly stated. Additionally, for 2 of 15 withdrawals tested, the computerized attendance system showed the students were not present on the enrollment date. Accordingly, membership was over stated by 11 days for the 2 students.

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 Arizona Residency Documentation Guidelines

No

For 2 of 10 late entries tested, the form and/or documentation to support Arizona residency form was not available for review.

17. The District reported student withdrawal dates to ADE and maintained documentation that supported the date of data entry. Yes ▼

Population

325

Sample

10

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](#) Yes ▼

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\(A\)\(1\)](#) No ▼

For 3 of 10 early withdrawals tested for 10 consecutive unexcused absences, the student was not withdrawn as of the last day of attendance. The following errors were noted:

1. For 1 student, the withdrawal was reported as the last day of absences (September 11, 2019), rather than August 22, 2019
2. For 1 student, the last day of attendance was reported as November 14, 2019 rather than November 21, 2019.
3. For 1 student, the withdrawal date was reported as August 28, 2019, but the student never attended any days of school. Membership and absences were overstated by 17 days.

Population

27

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 ▼

Although the District's membership records were reconciled regularly to the Arizona Department of Education (ADE) AzEDS reports, there were unresolved membership and absence variances remaining at June 30, 2020. membership was over reported by 798 days and absences were over reported by 28.75 days. The District is planning on submitting a 915 request to correct membership and absences.

21. If students were admitted who were nonresidents of Arizona, the District excluded the student 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 ▼

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 was 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.

No ▼

In March 2020, teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data. As of September 2, 2020, the Dual Login access for teachers was removed.

2. The District reviewed and documented any system or software changes implemented.

No ▼

In March 2020, teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data. As of September 2, 2020, the Dual Login access for teachers was removed.

3. The District assessed security risks for unauthorized access to the District's systems, network, and data, including through email, internet use, VPN, wireless access, and mobile devices, and provided employees security awareness training at least annually to prevent, identify, and report suspected security risks and threats.

Yes ▼

4. The District removed terminated or transferred employees' or vendors' access immediately from all 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 backup-control procedures for all critical systems at least annually 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 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. No ▼

In March 2020, teachers were given Dual Login access in Synergy, enabling them to have unlimited access to make changes to attendance data. As of September 2, 2020, the Dual Login access for teachers was removed.

10. The District enforced data security policies that required strong network passwords that aligned with credible industry standards, such as strong password requirements, screen locks, repeated failed sign-on attempt lockouts, and prohibited sharing of user IDs and passwords. Yes ▼

11. The District's IT systems generated electronic audit trail reports or change logs with information about the electronic transaction 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 the instances. Yes ▼

13. The District had a recovery or 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 reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

Yes ▼

2. The transported students reported as eligible on the Transportation Route Report met the definition in [A.R.S. §15-901\(A\)\(8\)](#).

Yes ▼

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 debt in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

Yes ▼

2. The District did not expend bond proceeds 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 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 ▼

Preparer (AUDIT FIRM Representative)

Title

Date

John C. Todd II

Managing Partner

01/27/2021

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – VIII- D

Agenda Item

Budget Committee Update

For Board: Action Discussion Information

Background –

The Budget Committee met on February 10th and 24th to review the FY22 revenue projections based on current year student counts.

The attached projection for FY22 revenues is built using the current FY 21 student counts, aged up and assuming KG enrollment is the same. The current projection estimates a 1.22% inflationary increase based on the Governor and the JLBC estimates at this time. The final percentage for inflation will not be released until later this spring.

The Committee is looking at possible areas for adjustments and savings, in order to have capacity for teacher and staff salary increases, ASRS increases, health insurance increases and certified growth on the salary schedule.

The Budget Committee’s next meeting is March 24th.

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

Moved _____ Seconded _____ P/F

**OSBORN SCHOOL DISTRICT
2021/22 M&O Projection Summary**

	<u>2020/21 Adopted</u>	<u>2020/21 Revised 2.10.21</u>		<u>2021/22 Projected</u>	
ADM	2,637.510	2,417.544	(219.97)	2,417.544	
Weighted Count	3,603.582	3,308.618	(294.96)	3,308.618	
Base Level	4,150.42	4,150.42		4,305.73	
increase to base level - teacher salaries	83.09	83.09		32.82	
Inflation FY21 est = 1.22%	72.22	72.22		52.93	
1.25% increase for eligible districts	53.82	53.82		54.89	
Base Level per WSC	X 4,359.55	4,359.55		4,446.37	
Base Level	= 15,709,995.91	14,424,085.60	(\$1,285,910.31)	14,711,352.44	
DL adjustment (95%)		(727,320.08)			(183,891.91) *est 25% of students online
Audit Fees	+ 23,696.00	23,696.00		24,000.00	
Base Support Level	15,733,691.91	13,720,461.52	(\$2,013,230.39)	14,735,352.44	
TRCL (transp control limit)	705,740.57	705,740.57		705,740.57	
RCL (Revenue control limit)	16,439,432.48	14,426,202.09	(\$2,013,230.39)	15,441,093.01	
15% Override	2,465,915.00	2,163,930.31	(\$301,984.69)	2,316,163.95	
DAA Transfer*	778,000.00	778,000.00		778,000.00	
Tuition Revenue- ASDB	7,000.00	7,000.00		7,000.00	
5-Year \$75M allocation	170,325.00	170,325.00		170,325.00	
Budget Carryover- est	934,402.00	1,479,984.00	\$545,582.00	1,325,000.00	
	20,795,074.48	19,025,441.41	(\$1,769,633.07)	20,037,581.96	1,012,140.55 compared to FY21 revised budget
					(757,492.52) compared to FY21 adopted budget expenditures

OSBORN SCHOOL DISTRICT #8

BUDGET COMMITTEE

Minutes/ Talking Points – February 10, 2021

1. Share out ideas and questions from site reps.

Site representatives shared questions and suggestions lists. See attached running list of FAQs.

2. Updated FY22 Revenue Projections and Budget items

Revenue projection for FY22 has been updated from previous **(-\$1.7 million)** to current projection of **(-\$885,473)**. This change is due to an updated FY21 Carryover estimate of \$1,325,000.

Items to Consider:

- **State honors the promised 98% budget reduction caps for FY21.** This would be an additional \$500,000 for Osborn. This has not been approved by the legislature, still in discussions.
- **iSchool – We don't know how many students will choose to remain in distance learning for the 21/22sy.** I.e. If 25% of total enrollment choose iSchool, at 95% funding, this would result in additional revenue loss of **(-\$182,500)**.

3. Working List / Recommendations

Federal COVID relief funds

ESSER Round 1- \$1,200,000. Grant period March 2020- September 2022.

\$600,000 of ESSER round 1 funds are being used to offset the current FY21 M&O Budget Reductions.

ESSER Round 2- Grant Period spring 2021- September 2023.

Planned expenditures: sustain current COVID response positions, PPE and cleaning supplies, hotspot devices and family internet access, Online programs/software renewals, and future staffing needs not yet identified.

Recommend offsetting the M&O Revenue decrease by committing \$900,000 from ESSER Round 2, thus eliminating the M&O deficit allowing the district to start FY22 Budget planning at net \$0.

4. Contract Issuance

Timeline –**Contracts for all contracted staff, except administrators, will be issued before spring break on March 5 and staff will have until April 5 to return.** Contracts will be issued at current salary amounts, with the ability to be increased later based on outcome of budget committee process.

Return and Retention Incentives – The committee is recommending the following incentives to the Board for approval.

- **A 48hr contract return incentive** of 2 additional annual leave days, for those staff who returned their signed contract by March 16.

- **A \$1,000 retention stipend for all returning staff, including hourly staff. The stipend will be paid out upon staff returning to work at the start of the 21/22sy, according to their scheduled FTE. Cost= \$550,000 from ESSER round 2 funds.**

5. 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 February 24th at 3:30pm.

OSBORN SCHOOL DISTRICT #8

BUDGET COMMITTEE – February 24, 2021

1. FY22 Revenue projections

- a. **M&O updated** – The final funding phase of the Governor’s 20% by 2020, teacher increases, had 1% of the funding coming from a one-time increase to Prop 301 funds in Fy21. For FY22 this funding shifts from P301 to M&O, increasing the base support level. **The district plans to charge the corresponding teacher salary expense to M&O (\$80,000), so that expenditures follow the revenue source to ensure sustainability of funds.**

- b. **Prop 301** funds allocated per pupil, based on prior year student count. **Based on estimates, FY22 revenues will decrease by approx \$220,000.** Fund 011 and 013 are used 100% for teacher base salaries, and are approaching unsustainable expenditure to revenue levels. **The \$80,000 of expenditures move to M&O, so that expenditures follow the revenue source, is a good start to right side these funds, however additional adjustments will be needed in future years.**

- c. **Other funds-** Budget committee reviewed the other funds which have position expenses for sustainability, comparing annual revenues to expenditures. Other funds include, instructional improvement, indirect costs, civic center and Medicaid.
 - **Instructional Improvement Funds-** Expenditures include teacher endorsements, teacher longevity and a portion of native American specialist position. **The annual expenditures exceed revenues, creating an unsustainable expenditure level. Recommend moving \$50,000 in expenses to M&O.**
 - **Indirect Costs, Medicaid and Civic Center-** Revenues have been impacted or reduced to none, due to COVID pandemic. These funds have a fund reserve, which has been built over many years, which will be used to fund the FY21 expenses regardless of revenues. We expect revenues to bounce back in FY22 and FY23 post-school closures.

- d. **Utility Costs** – A 4-year utility cost history was shared. The anticipated savings of \$300,000 were committed 2 years ago by budget committee to

fund salary increases. District is realizing this savings in natural gas and electricity costs as a result of the Bond energy savings projects.

- e. **ESSER Round 2 funds- \$4.7 million.** Review of 3-year expenditure plan that will extend thru September 2023. **Current year expenses includes a robust summer school (\$300K), COVID PPE & cleaning supplies (\$300K annually), Distance Learning / COVID response positions (\$350K annually), and retention stipends (\$550K).**

Licensing and training for online programs will need to be included and **there is potentially half million dollars remaining in uncommitted funds**

- Suggestions for use of the uncommitted funds include; small group / interventions, student and staff health and safety (social, emotional, mental) needs, smaller class sizes, ELL Paraprofessionals at each site, books to replace those missing from the libraries.

2. Working Budget Items

- **Health Insurance increase 7%** increase in premiums at a cost of \$86,000 for FY22
- **Position recommendations-**
 - combining and re-naming two part time positions already in the budget (Student Records and iSchool Admin Assistant) to a fulltime Data Technician position to support the data manager = zero cost.
 - **Operation Supports** – Our two largest departments (maintenance and transportation) have one combined director position, which oversees both departments and 70 direct reports. The COVID pandemic has elevated the need and urgency for mid-level manager positions in these two departments, as they have and will continue to play an integral part in our safety mitigation plans. While the current Director has done a tremendous job managing and meeting district and site needs, 70 direct reports is not an effective leadership model. M&O Cost= \$16,000.
- **Teachers and staff salary increases-**
 - Recommend funding longevity for classified, certified and administrative staff from M&O funds.
 - Possible wage increases of 1.22 percent for all employees, which matches the state's inflationary percent increase to the base support level, with the goal of increasing the salary increase as other funds and savings are identified.

- Recommend a minimum 2% hourly staff wage increase for 21/22sy to cover the state mandated minimum wage increase in January.

Next meeting March 24 at 3:30pm

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.**

Agenda Item Number – VIII- E

Agenda Item

Osborn Dollars in the Classroom Report

For Board: Action Discussion Information

Background –

The FY20 Auditor General’s Dollars in the Classroom Report provides comparable peer and state averages on several key indicators, including operational spending percentages, per pupil spending levels, teacher salaries and academic achievement data.

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

Moved _____ Seconded _____ P/F

Osborn Elementary School District

Maricopa County

Peer group(s): Operational-8 and Transportation 2¹

Legislative district(s): 24

District location: City

Number of schools: 5

Graduation rate (2019): N/A

Students attending; Size:

2,648; Medium-large

5-year change in students attending:

-3% decrease

Special education population:

15%

English learner population:

12%

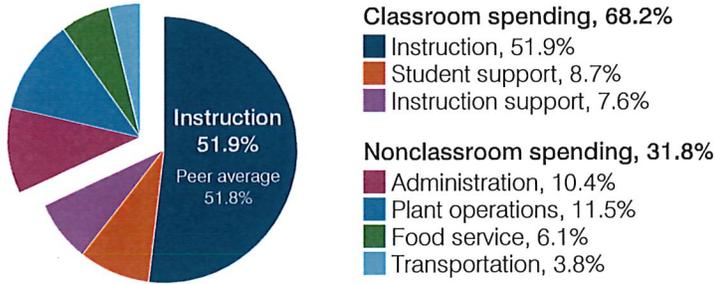
Poverty rate (2019):

26%

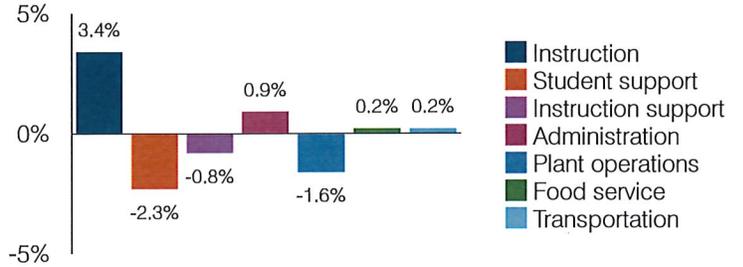
Free/reduced meal eligibility:

90%

Spending by operational area



Percentage point change in spending by operational area (fiscal year 2015 versus 2020)



Operational measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,011	\$1,119	\$936
	Students per administrative position	70	64	65
Plant operations	Cost per square foot	\$6.55	\$6.73	\$6.55
	Square footage per student	170	148	160
Food service	Cost per meal	\$3.51	\$3.26	\$3.46
Transportation	Cost per mile	\$7.09	\$7.11	\$4.28
	Cost per rider	\$1,184	\$1,210	\$1,370

Very low Low Comparable High Very high

Lowest, highest, and 2 most recent fiscal years' instructional spending percentages between 2001 and 2020

Lowest	Highest	Most recent years	
2011	2019	2019	2020
44.3%	54.2%	54.2%	51.9%

COVID-19 federal relief grant spending

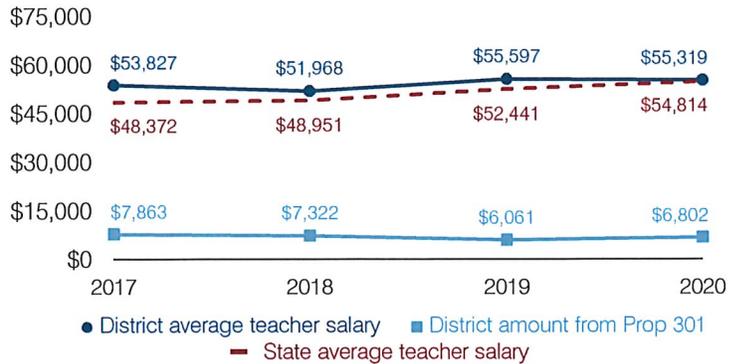
	District	Peer average
Total federal relief grant spending	\$ 56,476	\$ 505,751
Per pupil federal relief grant spending	\$ 21	\$ 90

Districts can use COVID-19 federal relief grants from March 2020 through September 2022. Amounts above were used by June 30, 2020.

Per pupil spending by area

Area	District		Peer average 2020	State average 2020
	2019	2020		
Classroom spending				
Instruction	\$ 5,197	\$ 5,061	\$ 4,869	\$ 5,016
Student support	704	852	757	796
Instruction support	671	743	615	513
Nonclassroom spending				
Administration	871	1,011	1,119	936
Plant operations	1,176	1,117	1,017	1,048
Food service	579	597	703	432
Transportation	384	372	348	395
Total operational	9,582	9,753	9,428	9,136
Land and buildings	8,924	6,670	1,809	1,053
Equipment	744	796	640	533
Interest	706	946	374	273
Other	26	26	218	175
Total nonoperational	10,400	8,438	3,041	2,034
Total per pupil spending	\$ 19,982	\$ 18,191	\$ 12,469	\$ 11,170

Average teacher salary and other measures



Measure	2017	2018	2019	2020
Students per teacher	19.6	19.1	19.3	19.1
Average years of teacher experience	7.3	8.3	10.0	10.0
Percentage of teachers in first 3 years	39%	35%	22%	19%

¹ See Appendix A for information, such as districts included in each peer group, and Appendix C for sources and methodology.

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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This is our mission.**

Agenda Item Number – VIII- F

Agenda Item

Presentation by Adelante Healthcare

For Board: Action Discussion Information

Background –

A representative from Adelante Healthcare will present information about how they believe they can support the district FLASH curriculum.

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

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

**Children want knowledge, challenge and recognition.
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Agenda Item Number – VIII- G

Agenda Item

Presentation by Latinos in Action

For Board: Action Discussion Information

Background –

Leadership from Latinos in Action (LIA) met with Dr. Robert and President Aguilar in January 2021 to discuss the work they have begun in Utah school districts, that has expanded to a few Arizona districts as well.

LIA offers an asset-based approach to bridging the graduation and opportunity gap for Latino students, working from within the educational system to create positive change. Their program operates as a year-long elective course taught by a highly-qualified teacher at the middle school, junior high, and high school level. The end goal of everything LIA does is to empower Latino youth to lead and strengthen their communities through college and career readiness. They accomplish this by focusing on four pillars: leveraging personal and cultural assets, excelling in education, serving the community, and developing leadership skills.

Because of this unique combination, the LIA model has proven effective throughout the United States. In 2015, LIA was awarded the White House Bright Spot for Hispanic Education by the White House Initiative on Excellence in Hispanic Education.

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

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 16, 2021

Board Meeting

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Agenda Item Number – IX

Agenda Item

Board Development

For Board: Action Discussion Information

Background –

- . Future Board Professional Development
 1. ASBA Virtual Equity Event, April 21-23, 2021
 2. Share learning from NSBA event attended Feb 2021

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

March 16, 2021

Board Meeting

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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

March 16, 2021

Board Meeting

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Agenda Item Number – XI

Agenda Item

Future Agenda Items

For Board: Action Discussion Information

Mr. Hermes

- Would like to discuss requesting a mobility study and ways of making it easier for walking and biking to school (**John Bachler and Dr. Robert will reach out to Don Cross from the City of Phoenix to initiate discussion of a mobility study prior to the 21-22 school year**)

Mr. Flamand

- Would like to see the marketing campaign extend to the district’s Art program (**to be launched prior to 21-22 school year as part of our marketing plan**)
- Further discussion elaborating on sexual harassment and other reporting (as a district what we expect of ourselves) (**Mr. Flamand and Dr. Robert will meet with ASBA attorney to discuss at their bi-weekly meeting**)

President Aguilar

- Text messages 1- 2 days prior to meetings for both Governing Board and Dual Language informational meetings- Add these meeting notices to Facebook. (**Being added to Dr. Robert’s calendar for notifications**)
- Presentation by Adelante Health Care by a nurse practitioner and pediatrician to share Sex Education curriculum they would like the district to utilize for sex education (**at 3/16/21 meeting**)
- Presentation by Latinos in Action (**at 3/16/21 meeting**)

Agenda Item Number – XII

Adjournment

Moved _____ Seconded _____ P/F