

OSBORN SCHOOL DISTRICT NO. 8
GOVERNING BOARD MEETING
March 19, 2024

Regular Meeting – 5:30 P.M.
Doors Open at 5:15 PM

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 will hold this meeting through technological access. Members of the public may attend in person, via Youtube Livestream. Access to the livestream is found at: [here](#)

The public will be able to listen to the meeting live through 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, March 19, 2024.

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 and School Presentation

III. District Celebrations and Announcements

Recognition of Osborn students, staff members, and district departments, and awarding of the month Spread LOVE Awards.

A. Congratulations to name the winner of the t-shirt design contest for the RISE Program-

IV. Consent Agenda – Approval of Items since February Meeting

A. Ratification of Accounts Payable Vouchers

B. Ratification of Payroll Vouchers

C. Board Minutes

1. February 20, 2024 Regular Meeting

2. March 5, 2024 Work Study

D. Approval of Personnel Items

1. New Employees

2. Extra Duty Contracts

3. Employment Changes/Additions

4. Resignations

- 5. Terminations
- 6. Retirements
- 7. Leaves of Absence

E. Donations

F. Expenditure and Revenue Report

G. Student Activities Statement of Revenue and Expenditures

H. Disposal

I. Out of state travel to attend the Arizona Association of School Business Officials Spring Conference in Laughlin, Nevada in April 3-5, 2024

J. Renewal of Cox E-rate Contract- Year 5

K. Approval of Gift Agreement with Northern Arizona University Foundation

L. Recommendation to approve the Teach for America Data Sharing Agreement and District Educational Professional Services Agreement

V. Call to the Public

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

VI. Board Presentation

Technology Department

VII. Administrative Reports since February 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. Suspension Report

C. Student Absence Report for Month of February

D. Substitute Teacher Report for the Month of February

E. Student Enrollment Report as of March

F. Budget Committee

G. Tax Credit

VIII. Action Items

A. Recommendation to Approve 2024/25 Employee Fringe Benefit Plans

B. Approval of first review of ASBA Policy Revisions:

BEDB	Agenda
BGC-R	Policy Revision and Review
BGE	Policy Communications and Feedback
BGE-R	Policy Communications and Feedback
CCB-R	Line and Staff Relations
CFD	School Based Management
EB-R	Environmental and safety Program
EBAA	Reporting of Hazards/Warning Systems
EBC	Emergencies
ECB	Building and Grounds Maintenance
EEAA	Walkers and Riders
EEAE-R	Bus Safety Program
GBEF	Staff Use of Digital Communications and Electronic Devices
GDC	Support Staff Leaves and Absences
IHA	Basic Instructional Program
IKF	Graduation Requirements
IMA	Teaching Methods
IMA-R	Teaching Methods

JFABDA	Admission of Students in Foster Care
JH	Student Absences and Excuses
JHD	Exclusions and Exemptions from School Attendance
JIH	Student Interrogations, Searches and Arrests
JJE	Student Fund-Raising Activities
JK-EA	Student Discipline
KB-EB	Parental Involvement in Education
KEC	Public Concerns/Complaints about Instructional Resources

- C. Approval of Audit Report 2024
- D. Support for Establishment of City Year Phoenix in Osborn

Information/Discussion Items

E. FY23 School District Spending Report

IX. Board Development

- A. Governing Board Member Discussion of the Governance Core Chapters 8 and 9
- B. NALEO Annual Conference June 18-20 (early bird registration ends April 5, 2024)

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 19, 2024

Board Meeting

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

Agenda Item Number – I/II

Agenda Item

Call to Order

Pledge of Allegiance/School Presentation/Land Acknowledgement

For Board: Action Discussion Information

Osborn School District Land Acknowledgement

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

[Osborn Land Acknowledgement Video](#)

Background –

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 19, 2024

Board Meeting

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

Agenda Item Number – III

Agenda Item

District Celebrations and Announcements

For Board: Action Discussion Information

Background –

Encanto School will share information about the A+ School of Excellence process, as well as other recent school events that highlight our district Core Value of Joy. We will also celebrate our February Spread L.O.V.E. (Living Our Values Every Day) Award recipients from Encanto.

Congratulations to name the winner of the t-shirt design contest for the RISE Program

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 19, 2024

Board Meeting

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

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 FY24 Accounts Payable Vouchers from February 1 through February 29, 2024.

Moved _____ Seconded _____ P/F

Osborn School District No. 8
Summary of FY24 Accounts Payable Vouchers Processed
2/1/24 through 2/29/24

Fund Title	Fund #	Total
M & O	1	326,383.35
P301 Base Pay	11	0.00
P301 Performance Payout	12	0.00
Instructional Improvement fund	20	0.00
Title I	100	3,868.25
Title I	101	0.00
Title I Targeted Support & Improvement	115	0.00
Title I Targeted Support & Improvement	116	0.00
Title IIA - Improving Teacher Quality	140	2,480.00
Title IIA - Improving Teacher Quality	141	0.00
TITLE IV-SAFE & DRUG FREE BASIC	160	1,532.19
Title IV- Safe & Drug free basic	161	0.00
21st Century (Enc, Sol)	162	7,458.86
21st Century (CL, LV, OMS)	163	1,614.00
Title III	190	2,100.00
Title III	191	0.00
Emergency Immigrant Funding	196	0.00
Title VII - Indian Ed	200	0.00
Idea - Basic	220	10,703.41
ARRA - IDEA BASIC	221	0.00
Idea - Preschool Grant	222	0.00
Idea Edisa	223	0.00
Idea Edisa-1 Implementation	224	0.00
ARP-Idea Preschool	227	0.00
ARP- IDEA BASIC	228	0.00
JOHNSON-O'MALLEY	230	0.00
JOHNSON-O'MALLEY	231	0.00
Education for Homeless Children	280	0.00
Education for Homeless Children	281	0.00
ARRA-ED For Homeless	283	0.00
ARP-Homeless I	284	0.00
Medicaid Reimb	290	500.52
PRE School Dev GRANT	320	0.00
Pre School Dev - Start - Up	322	0.00
ESSER CARES	326	0.00
Acceleration Academy Grant	327	0.00
ENROLLMENT STABILIZATION GRANT	328	0.00
HQEL	333	2,110.35
ESSER/CARES ROUND II	336	0.00
ACCELERATION ACADEMIES	337	0.00
ESSER ROUND III	346	43.43
TIF GRANT - ASU	352	0.00
Scoppes - Counseling Grant	376	0.00
Arts in Education	377	0.00

ARP - HOMELESS II ENTITLEMENT	383	0.00
ARP - Homeless I Grant	384	0.00
Race To The Top	396	0.00
GIFTED	450	0.00
RESULT BASED FUNDING	457	900.00
AZ Transportation Modernization	465	0.00
EARLY LITERACY GRANT	472	0.00
OIE RISE GRANT	475	382.49
VW BUS SETTLEMENT	476	0.00
FEMININE HYGIENE	478	0.00
Safe Schools	480	0.00
School Emergency Readiness	485	0.00
Sch Pl-Sales/Leas Over 1 YR	500	0.00
School Plant Sales	502	0.00
School Plant 1 Year/Less	505	0.00
Food Service	510	83,791.52
Civic Center	515	0.00
Community School	520	119.99
Community School Montessori	521	0.00
Auxiliary Operations	525	1,789.65
Extra Curr Tax Fees CR	526	0.00
Gift and Donations	530	2,192.46
Fingerprint	540	162.00
Insurance Proceeds	550	0.00
Textbooks	555	0.00
LITIGATION RECOVERY	565	0.00
Indirect Costs	570	1,554.95
Unemployment Insurance	575	0.00
Insurance Refund	585	0.00
Unrestrict Capital Outlay	610	216,012.61
Bond Building funds	630	9,927.50
Energy & Water Savings	665	0.00
SFB BUILDING RENEWAL	691	0.00
Student Activities	850	0.00
Employee Insurance Fund	855	192,892.46
		<u>\$868,519.99</u>

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-B

Agenda Item

Ratification of Payroll Vouchers

For Board: Action Discussion Information

Background –

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

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

Legal

A.R.S. §15-321.G

Financial

Governing Board Goals

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

Recommendation

It is recommended that the Governing Board ratify payment of 2023/24 Payroll Vouchers processed from February 1 through February 29, 2024.

Moved _____ Seconded _____ P/F

Osborn School District No. 8

Summary of Payroll Vouchers 2/1/24 thru 2/29/24

Voucher number		
<u>Fund Title</u>	<u>Fund</u>	<u>Total</u>
Maintenance & Operation	001	1,295,330.74
Proposition 301	011	139,562.04
Proposition 301	012	0.00
Instructional Improvement Fund	020	5,116.28
	71	0.00
Title I Disadvantaged Grant	100	64,106.82
	101	0.00
	115	0.00
	116	0.00
Title I Focus School	117	0.00
Title IIA	140	311.26
	141	0.00
	160	987.28
	161	0.00
	162	11,427.76
21st CCLC Grant	163	27,656.06
Title III	190	4,011.14
Title III	191	0.00
Title VII-Indian Ed	200	4,330.40
IDEA - General Entitlement Grant	220	67,990.93
	221	0.00
IDEA-Preschol Grant	222	2,923.31
	223	0.00
AZ Tech Assistive Technology	227	0.00
	228	0.00
Johnson O'Malley	230	2,886.97
	231	0.00
McKinney Vento	280	0.00
	281	0.00
	283	0.00
Medicaid Reimbursement Fund	290	30,208.86
Preschool Developmental Year 1	320	0.00
	326	0.00
	327	0.00
	333	30,548.74
	336	0.00
	335	0.00
	337	0.00
	346	189,599.44
ASU - TIF Grant	352	0.00
SCOPPEs-Counseling Grant	376	0.00

Arts in Education Grant	377	0.00
	387	0.00
	457	10,807.18
	472	9,003.38
	475	1,618.63
	478	0.00
	480	33,343.57
	482	0.00
	483	0.00
Plant Fund	505	0.00
Food Service Fund	510	110,227.21
Civic Center	515	10,762.91
Community Schools	520	17,942.69
	521	22,928.26
Auxiliary Operations	525	0.00
Extra Curr Tax Fees	526	1,018.35
Gifts & Donations	530	14,812.69
Indirect Costs Fund	570	25,089.23
Intergovernmental Agreement	955	0.00
	610	0.00
	630	0.00
		<u>\$ 2,134,552.13</u>

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-C-1 -2

Agenda Item

Approval of Governing Board Minutes

For Board: Action Discussion Information

Background –

Approval is requested for the minutes of the following meetings:

1. February 20, 2024 Regular Meeting
2. March 5, 2024 Work Study

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 Regular Meeting
February 20, 2024

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

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

Pledge of Allegiance/School Presentation/Land Acknowledgement

Clarendon student Jade led the pledge. President Hermes read the tribal acknowledgement.

Principal Martin shared that the presentation would show opportunities for student growth both inside and outside of the classroom. Clarendon teacher Mr. Perez who is part of the Teach For America IGNITE Program explained that the program utilizes college students to provide reading tutoring for students virtually. Sharing the success of the program Principal Martin shared that 10 of 12 students in the program exceeded their growth according to Fastbridge auto reading.

Principal Martin then provided an overview of the myriad opportunities for students participating in the 21st Century Afterschool Program.

Clarendon School Clerk Carolina Villacorta who instructs students in Dance Team, explained that she would like the program, which began in August, to be implemented all year. The team performed and students Reina and Kyleah shared what they like about being in the club.

District Celebrations and Announcements

Principal Martin recognized Spread L.O.V.E. award recipients:

Integrity

Anna Saucedo

Equity

Lindsay Butier

Joy

Carolina Villacorta

Growth

Alyscia Etsitty

Relationships

Jose Perez

Dr. Robert thanked Mr. Stacey for taking the lead on opportunities for Osborn to be present in the community at both the Willo Home Tour and upcoming Melrose Street Fair.

Recognizing the work of the Osborn School District Educational Foundation, Dr. Robert reminded staff of the deadline to submit mini grant proposals, recent awards that provided

opportunities for both staff and students and the opportunity to thank staff who were treated to a hand delivered drink of their choice from the Traveling Cup coffee truck.

Dr. Robert then congratulated Encanto for receiving an A+ label from the AEF (Arizona Educational Foundation).

A break was called at 6:03 PM.

Mrs. Greenberg arrived at 6:08 PM.

Meeting resumed at 6:11 PM.

Consent Agenda – Approval of Items Since October Meeting

- A. Ratification of Accounts Payable Vouchers
- B. Ratification of Payroll Vouchers
- C. Board Minutes
 - 1. January 16, 2024 Regular/Organizational Meeting
- D. Approval of Personnel Items
 - 1. New Employees
 - 2. Extra Duty Contracts
 - 3. Employment Changes/Additions
 - 4. Resignations
 - 5. Terminations
 - 6. Retirements
 - 7. Leaves of Absence
- E. Donations
- F. Expenditure and Revenue Report
- G. Student Activities Statement of Revenue and Expenditures
- H. Disposal of Equipment
- I. Approval of the Clarendon 6th Grade Field Trip to the Grand Canyon May 3, 2024
- J. Annual Appointment of Student Activities Treasurer
- K. Adoption of Revised DOA Travel Policy
- L. Update of FY23 Annual Financial Report (Page 4)
- M. Approval of Professional Services Agreement with the American Institute for Research
- N. Approval of Lease Extension with Phoenix Union High School District

President Hermes requested item N in the consent agenda be pulled for further discussion.

President Hermes then thanked Kim Baldwin for the donation and the Foundation for their support of the Clarendon 6th grade field trip.

Mr. Peralta motioned to approve the consent agenda with the exception of item N which was pulled for further discussion. Mrs. Ford seconded. Motion carried 5-0

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

Approval of Lease Extension with Phoenix Union High School District

Mrs. Toscano explained that due to delays in construction of Phoenix Union's new offices this item is an extension of the original lease agreement with them. Moving will be completed by April 1st and approval of this item is retroactive from July 1st. Dr. Robert reiterated that approval allows the district to collect on what has already taken place. President Hermes expressed concern at the length of time Phoenix Union occupied the space noting that they received a very good price on their lease. Mrs. Toscano stated that due to improvements scheduled to take place at Montecito she did not foresee another extension of the lease.

Mrs. Ford motioned to approve. Mrs. Ramos seconded. Motion carried 5-0

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

Call to the Public

Ms. Maitlyn Reynolds asked members to consider granting additional annual leave days as incentive for early contract return. Referring to discussion involving an increased use of annual leave, she said that RIFs will mean less staff and increased stress for those in the classrooms. Ms. Reynolds then stated she was recently informed that requests to use more than 5 annual leave days would require superintendent approval. She said that her request to use annual leave for her honeymoon resulted in her losing 5 days of pay and that policy requiring superintendent approval should be clarified. Ms. Reynolds added that employees should be able to use leave as they wish.

Board Presentation

Superintendent Report on District Attestations

Dr. Robert shared that the Arizona Department of Education is responsible for putting out school report cards and attestation is not a mandatory requirement. He said the attestation consists of five questions and that both Arizona School Administrators (ASA) and Arizona School Boards Association (ASBA) have been working with districts to provide answers and give clarification of the attestations.

Discussion took place about the questions and answers that will be provided with general agreement that the district will attest to using the hours in the school day to do what is right for students. Dr. Robert agreed to get clarification for question 3 as further explanation around discipline were asked.

Admin Reports

Mrs. Greenberg questioned the enrollment report for one of the schools with agreement to confirm the reports provided.

Action Items

Reduction in Force

Dr. Robert said that eliminating the Director of Curriculum position, funded with ESSER funds, is necessary due to the sunset of those funds. Dr. Robert confirmed that this is being brought to the Board now as it is the only position being eliminated that is part of the group of contracts that if approved, will be issued at this time.

Mrs. Greenberg motioned to approve. Mrs. Ford seconded. Motion carried. 5-0.

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

Recommendation to Issue 2024-25 Certified Teacher Contracts

Dr. Woodland requested approval to issue the 24-25 certified teacher contracts. She said that if approved, contracts will be issued at the current rate of pay February 21 and will be due March 30.

Mrs. Greenberg stated that she would like to have the budget go through Meet and Confer rather than Budget Committee. Dr. Robert clarified that the Budget Committee is aligned with policy.

Mrs. Ramos motioned to approve. Mr. Peralta seconded. Motion carried. 5-0.

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

Recommendation to Issue 2024-25 Support Professionals and Administrator Contracts

Dr. Woodland noted that this item impacts social workers and other professional contracts to be issued February 21 at their current rate of pay.

Mrs. Greenberg moved to approve. Mrs. Ramos seconded. Motion carried 5-0.

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

Recommendation of RFP 2024.01 Award Capital Project Management

Mrs. Toscano shared that this is the first action item resulting from the passage of the capital override. The evaluation committee recommends the award of project management to H2 Group. Mrs. Toscano stated that this a 5 year award with the first authorization for 12 months. She said that the group will help with compliance and managing timelines with a goal to find savings throughout the life of the bond.

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

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

Mrs. Ramos aye
Mrs. Ford aye

Board Development

Discussion of Culturally Responsive Teaching and the Brain, Chapters 6 and 7.

Discussion took place about negative bias and the importance of positivity, lifting students up and the Board modeling positive communication even in difficult conversations and keeping students at the forefront of decisions.

Next chapters 8 and 9

Reflections

Mrs. Ford thanked those who will be returning their contracts and will be serving another year. She then offered a special thanks to Dr. Woodland for bringing the best to Osborn. Referring to Prop 123, Mrs. Ford stated that the ask at the capitol is to consider both teachers and classified staff recognizing the importance of the roles classified staff fill.

Mrs. Ramos thanked Clarendon and the hard work of Ms. Villacorta and the dance team.

Mrs. Greenberg shared her excitement to read the next 2 chapters of their book. She said she would like to work with the Board and superintendent on ways to get feedback assuring decisions are made based upon what is best for kids.

Echoing sentiments shared by others, Mr. Peralta expressed appreciation to Dr. Robert for his handling of the questions on the district's attestations.

President Hermes enjoyed the presentations by Clarendon on their after school programs. He was also glad to see that contracts were going to be issued adding that the district tries hard to treat teachers and staff as professionals. He said it is that he would like Osborn to have the reputation of being the place to go because of the value and respect shown to staff.

Dr. Robert is glad to be issuing contracts, wishing well and congratulating those returning. He said a lot of time was spent working with the community to pass the bond and override election and with a 75% approval, the community is ready for the work to begin. He expressed joy received from the celebrations adding that it is evident Principal Martin enjoys those he works with every day.

Mrs. Greenberg shared that she had just spoken with a parent who said Principal Martin is the nicest principal they had ever met.

Future

Mrs. Ramos

- In the near future discuss building a salary schedule allowing teachers to move to a higher level

Mrs. Greenberg

- Discuss building a salary schedule and have it go thru meet and confer
- Feedback on concerns with Encanto pick up and drop off

OSBORN SCHOOL DISTRICT NO. 8
Governing Board Regular Meeting
February 20, 2024

A short break was called at 7:24 PM to allow all except the Board and Dr. Robert to leave.

Meeting reconvened at 7:44 PM.

President Hermes called to move to Executive Session. Mrs. Ramos seconded.

Member reconvened back into the Regular Meeting at 8:52 PM.

Adjournment

President Hermes declared the meeting adjourned at 8:53 PM.

Minutes submitted by:

Lisa Nye, Executive Assistant
to the Superintendent and Governing Board

Luis Peralta, Board Clerk

The Special Meeting of the Osborn School District Governing Board was called to order at 6:02 PM by Board President Hermes.

Present:

Edward Hermes, Board President
Luis Peralta, Board Clerk
Violeta Ramos, Board Member
Leanne Greenberg, Board Member (appeared virtually)
Dr. Michael Robert, Superintendent

Mrs. Ford moved to go into Executive Session. Mrs. Ramos seconded. Motion carried 5-0.

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

At 6:04 PM members moved into executive session.

Members reconvened in regular session at 7:52 PM.

Action Items

Discussion and Possible Action re: Employee Grievance No. 2023-2024-001

The Governing Board may discuss and take action concerning Employee Grievance No. 2023-2024-001, including upholding the decision of the Superintendent to deny the employee's request, reversing the Superintendent's decision to deny the employee's request, or other action as deemed appropriate by the Board.

President Hermes said that this was a difficult decision adding that regardless of the outcome, the need to make the policy more clear is apparent.

Mrs. Ford motioned to reverse the decision of the superintendent decision to denying the employee's request. Mrs. Ramos seconded. Motion carried 5-0.

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

President Hermes stated his appreciation of the candor and professionalism displayed.

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**

Dr. Robert said with contract issuance and lots of hiring personnel reports will be brought to both Work Study and Regular Meetings for approval. Dr. Woodland added that this practice is the same as last year.

Mrs. Ramos motioned to approve. Mr. Peralta seconded. Motion carried 5-0.

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

Revision of Job Description, Administrator of Federal and Community Programs

Dr. Woodland shared that when she was in the position, the Federal Programs Specialist was a new position. Mrs. Sotomayor was then hired into the position and came to the position with a wealth of experience. Dr. Woodland said that the revised description aligns with the current duties of the position.

Mrs. Ford motioned to approve. Mr. Peralta seconded. Motion carried 5-0.

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

Discussion/Information Items

FY2023 Audit Reports

Mrs. Toscano provided an overview of the Single Audit Reporting Package, Uniform system of Financial Records (USFR) and the USFR comments. Mrs. Toscano shared 'grows' and 'glows' of the audit noting that the item will be brought back to the Board for approval at their regular March meeting. The report will be included in the packet.

Disaggregated Discipline Data

Due to the length of the meeting President Hermes asked if members were opposed to moving the discussion to a future meeting.

Mr. Peralta moved to hold the executive session for Superintendent Evaluation to a future meeting. President Hermes seconded. Motion carried 5-0.

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

Adjournment

President Hermes declared the meeting adjourned at 8:37 PM.

Minutes submitted by:

Lisa Nye, Executive Assistant to the
Superintendent and Governing Board

Luis Peralta, Board Clerk

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-D-1-7

Agenda Item

Approval of Personnel Items

For Board: Action Discussion Information

Background –

Per attached list.

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

Legal

Financial

Governing Board Goals

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

Recommendation

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

Moved _____ Seconded _____ P/F

NEW EMPLOYEES: CERTIFIED

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE HIRED</u>	<u>RATE OF PAY</u>
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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>
Zapata, Veronica	C.N.A.	MCS	3/18/2024	\$18.18

RATIFY ADDENDUM TO CONTRACT

NAME

PROGRAM

AMOUNT

PRE-APPROVAL ADDENDUM TO CONTRACT

NAME

PROGRAM

AMOUNT

ADDITIONAL ASSIGNMENTS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>	<u>RATE OF PAY</u>
Cuevas Hernandez, Adriana	Interpreter	OMS	2/26/2024	\$26.89
Herrada Alvarez, Ma Claudia	Interpreter	OMS	2/26/2024	\$21.59

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>
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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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NEW YEAR SUBSTITUTES ASSIGNMENTS

RESIGNATIONS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>
Carter, Briona	PE Teacher	OMS	5/24/2024
Chapman, Alexandra	Self-Contained Teacher	OMS	5/24/2024
Ruiz, Ruth	6th Grade Dual Language	CLA	5/24/2024
Ryan, Kelsey	TOSA Special Education	T&L	3/5/2024

TERMINATIONS

<u>NAME</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>DATE</u>
Cordova, Raul	Custodian	MT	2/23/2024

RETIREMENTS

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

<u>NAME</u>	<u>REASON</u>	<u>LOCATION</u>	<u>DATE</u>
Lopez Moreno, Cindy	FMLA	ENC	3/4/2024
Pacheco, Edna	FMLA	SOL	3/4/2024
Chapman, Alexandra	LOA Return	OMS	2/26/2024

MILITARY LEAVE:

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

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-E

Agenda Item

Donations- none this month

For Board: Action Discussion Information

Background –

Donor	Donation	Location	Estimated Value

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 NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-F

Agenda Item

Expenditure and Revenue Report

For Board: Action Discussion Information

Background –

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

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

Legal

A.R.S. 15-905

Financial

Governing Board Goals

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

Recommendation

For information only

Moved _____ Seconded _____ P/F

Osborn School District

Board Exp & Revenue Report

From Date: 2/1/2024

To Date: 2/29/2024

Fiscal Year: 2023-2024

- 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	(\$327,145.86)	(\$7,217,753.26)	\$7,217,753.26	\$0.00	\$7,217,753.26	0.00%
001.000.0000.2000.000.000.0000	Undesignated	\$0.00	\$209.88	\$520.63	(\$520.63)	\$0.00	(\$520.63)	0.00%
001.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	(\$811,643.84)	(\$6,096,980.56)	\$6,096,980.56	\$0.00	\$6,096,980.56	0.00%
001.000.0000.6000.000.000.0000	EXPENDITURES	\$22,667,985.48	\$1,628,290.47	\$12,293,265.31	\$10,374,720.17	\$7,518,941.14	\$2,855,779.03	12.60%
	FUND: MAINTENANCE AND OPERATION - 001	\$22,667,985.48	\$489,710.65	(\$1,020,947.88)	\$23,688,933.36	\$7,518,941.14	\$16,169,992.22	71.33%
010.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	(\$331,921.74)	(\$1,327,686.96)	\$1,327,686.96	\$0.00	\$1,327,686.96	0.00%
	FUND: CLASSROOM SITE FUND - 010	\$0.00	(\$331,921.74)	(\$1,327,686.96)	\$1,327,686.96	\$0.00	\$1,327,686.96	0.00%
011.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$44,611.19)	\$44,611.19	\$0.00	\$44,611.19	0.00%
011.000.0000.6000.000.000.0000	EXPENDITURES	\$2,408,799.00	\$141,040.23	\$1,036,157.26	\$1,372,641.74	\$707,156.30	\$665,485.44	27.63%
	FUND: P301 BASE PAY - 011	\$2,408,799.00	\$141,040.23	\$991,546.07	\$1,417,252.93	\$707,156.30	\$710,096.63	29.48%
012.000.0000.6000.000.000.0000	EXPENDITURES	\$2,263,684.00	\$0.00	\$0.00	\$2,263,684.00	\$0.00	\$2,263,684.00	100.00%
	FUND: P301 PERFORMANCE PAY - 012	\$2,263,684.00	\$0.00	\$0.00	\$2,263,684.00	\$0.00	\$2,263,684.00	100.00%
020.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$1,677.78)	\$1,677.78	\$0.00	\$1,677.78	0.00%
020.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$88,639.36)	\$88,639.36	\$0.00	\$88,639.36	0.00%
020.000.0000.6000.000.000.0000	EXPENDITURES	\$130,000.00	\$5,129.10	\$37,764.19	\$92,235.81	\$26,514.14	\$65,721.67	50.56%
	FUND: INSTRUCTIONAL IMPROVEMENT FUND - 020	\$130,000.00	\$5,129.10	(\$52,552.95)	\$182,552.95	\$26,514.14	\$156,038.81	120.03%
100.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$484,402.29)	\$484,402.29	\$0.00	\$484,402.29	0.00%
100.000.0000.6000.000.000.0000	EXPENDITURES	\$1,153,863.70	\$67,975.07	\$589,168.57	\$564,695.13	\$367,121.45	\$197,573.68	17.12%
	FUND: TITLE I - 100	\$1,153,863.70	\$67,975.07	\$104,766.28	\$1,049,097.42	\$367,121.45	\$681,975.97	59.10%
101.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$641,043.55)	\$641,043.55	\$0.00	\$641,043.55	0.00%
101.000.0000.6000.000.000.0000	EXPENDITURES	\$1,454,410.95	\$0.00	\$108,787.76	\$1,345,623.19	\$0.00	\$1,345,623.19	92.52%
	FUND: TITLE I - 101	\$1,454,410.95	\$0.00	(\$532,255.79)	\$1,986,666.74	\$0.00	\$1,986,666.74	136.60%
110.000.0000.6000.000.000.0000	EXPENDITURES	\$1,707.92	\$0.00	\$0.00	\$1,707.92	\$0.00	\$1,707.92	100.00%
	FUND: TITLE ID - NEGLECTED OR DELINQUENT - 110	\$1,707.92	\$0.00	\$0.00	\$1,707.92	\$0.00	\$1,707.92	100.00%
115.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$2,572.00)	\$2,572.00	\$0.00	\$2,572.00	0.00%
115.000.0000.6000.000.000.0000	EXPENDITURES	\$50,106.66	\$0.00	\$0.00	\$50,106.66	\$0.00	\$50,106.66	100.00%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 115	\$50,106.66	\$0.00	(\$2,572.00)	\$52,678.66	\$0.00	\$52,678.66	105.13%
116.000.0000.6000.000.000.0000	EXPENDITURES	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	FUND: TITLE I TARGETED SUPPORT & IMPROVEMENT - 116	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
140.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$83,254.56)	\$83,254.56	\$0.00	\$83,254.56	0.00%
140.000.0000.6000.000.000.0000	EXPENDITURES	\$143,776.29	\$2,791.26	\$95,872.02	\$47,904.27	\$32,788.09	\$15,116.18	10.51%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 140	\$143,776.29	\$2,791.26	\$12,617.46	\$131,158.83	\$32,788.09	\$98,370.74	68.42%
141.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$140,979.18)	\$140,979.18	\$0.00	\$140,979.18	0.00%
141.000.0000.6000.000.000.0000	EXPENDITURES	\$346,486.37	\$0.00	(\$4,776.51)	\$351,262.88	\$0.00	\$351,262.88	101.38%
	FUND: TITLE IIA - IMPROVING TEACHER QUALITY - 141	\$346,486.37	\$0.00	(\$145,755.69)	\$492,242.06	\$0.00	\$492,242.06	142.07%
160.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$29,768.63)	\$29,768.63	\$0.00	\$29,768.63	0.00%
160.000.0000.6000.000.000.0000	EXPENDITURES	\$95,886.60	\$2,519.47	\$33,099.74	\$62,786.86	\$43,306.93	\$19,479.93	20.32%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 160	\$95,886.60	\$2,519.47	\$3,331.11	\$92,555.49	\$43,306.93	\$49,248.56	51.36%
161.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$83,882.15)	\$83,882.15	\$0.00	\$83,882.15	0.00%

Osborn School District

Board Exp & Revenue Report

From Date: 2/1/2024

To Date: 2/29/2024

Fiscal Year: 2023-2024

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

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
161.000.0000.6000.000.000.0000	EXPENDITURES	\$184,629.38	\$0.00	\$18,626.83	\$166,002.55	\$0.00	\$166,002.55	89.91%
	FUND: TITLE IV - SAFE & DRUG FREE BASIC - 161	\$184,629.38	\$0.00	(\$65,255.32)	\$249,884.70	\$0.00	\$249,884.70	135.34%
162.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$297,557.73)	\$297,557.73	\$0.00	\$297,557.73	0.00%
162.000.0000.6000.000.000.0000	EXPENDITURES	\$300,000.00	\$19,155.38	\$91,762.23	\$208,237.77	\$50,163.63	\$158,074.14	52.69%
	FUND: 21ST CENTURY (ENC, SOL) - 162	\$300,000.00	\$19,155.38	(\$205,795.50)	\$505,795.50	\$50,163.63	\$455,631.87	151.88%
163.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$328,701.60)	\$328,701.60	\$0.00	\$328,701.60	0.00%
163.000.0000.6000.000.000.0000	EXPENDITURES	\$420,000.00	\$29,270.06	\$120,632.22	\$299,367.78	\$64,185.84	\$235,181.94	56.00%
	FUND: 21ST CENTURY (CL, LV, OMS) - 163	\$420,000.00	\$29,270.06	(\$208,069.38)	\$628,069.38	\$64,185.84	\$563,883.54	134.26%
190.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$18,583.69)	\$18,583.69	\$0.00	\$18,583.69	0.00%
190.000.0000.6000.000.000.0000	EXPENDITURES	\$70,747.77	\$6,111.14	\$39,368.71	\$31,379.06	\$20,003.75	\$11,375.31	16.08%
	FUND: TITLE III - 190	\$70,747.77	\$6,111.14	\$20,785.02	\$49,962.75	\$20,003.75	\$29,959.00	42.35%
191.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$10,529.74)	\$10,529.74	\$0.00	\$10,529.74	0.00%
191.000.0000.6000.000.000.0000	EXPENDITURES	\$111,426.45	\$0.00	\$0.00	\$111,426.45	\$0.00	\$111,426.45	100.00%
	FUND: TITLE III - 191	\$111,426.45	\$0.00	(\$10,529.74)	\$121,956.19	\$0.00	\$121,956.19	109.45%
200.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$27,109.43)	(\$27,303.32)	\$27,303.32	\$0.00	\$27,303.32	0.00%
200.000.0000.6000.000.000.0000	EXPENDITURES	\$35,595.00	\$4,330.40	\$31,439.83	\$4,155.17	\$23,180.01	(\$19,024.84)	-53.45%
	FUND: TITLE VII - INDIAN ED - 200	\$35,595.00	(\$22,779.03)	\$4,136.51	\$31,458.49	\$23,180.01	\$8,278.48	23.26%
220.000.0000.6000.000.000.0000	EXPENDITURES	\$1,130,009.75	\$79,880.44	\$560,351.59	\$569,658.16	\$346,273.10	\$223,385.06	19.77%
	FUND: IDEA - BASIC - 220	\$1,130,009.75	\$79,880.44	\$560,351.59	\$569,658.16	\$346,273.10	\$223,385.06	19.77%
221.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$641,786.01)	\$641,786.01	\$0.00	\$641,786.01	0.00%
221.000.0000.6000.000.000.0000	EXPENDITURES	\$1,075,132.01	\$0.00	\$0.00	\$1,075,132.01	\$0.00	\$1,075,132.01	100.00%
	FUND: IDEA BASIC - 221	\$1,075,132.01	\$0.00	(\$641,786.01)	\$1,716,918.02	\$0.00	\$1,716,918.02	159.69%
222.000.0000.6000.000.000.0000	EXPENDITURES	\$29,517.50	\$2,923.31	\$18,302.64	\$11,214.86	\$9,061.73	\$2,153.13	7.29%
	FUND: IDEA - PRESCHOOL GRANT - 222	\$29,517.50	\$2,923.31	\$18,302.64	\$11,214.86	\$9,061.73	\$2,153.13	7.29%
223.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$9,818.64)	\$9,818.64	\$0.00	\$9,818.64	0.00%
223.000.0000.6000.000.000.0000	EXPENDITURES	\$29,886.42	\$0.00	\$0.00	\$29,886.42	\$0.00	\$29,886.42	100.00%
	FUND: IDEA EDISA - 2 Training - 223	\$29,886.42	\$0.00	(\$9,818.64)	\$39,705.06	\$0.00	\$39,705.06	132.85%
226.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$23,922.39)	(\$23,922.39)	\$23,922.39	\$0.00	\$23,922.39	0.00%
	FUND: ESS- High Cost Claims - 226	\$0.00	(\$23,922.39)	(\$23,922.39)	\$23,922.39	\$0.00	\$23,922.39	0.00%
227.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$8,745.75)	\$8,745.75	\$0.00	\$8,745.75	0.00%
227.000.0000.6000.000.000.0000	EXPENDITURES	\$11,872.68	\$0.00	\$2,695.46	\$9,177.22	\$0.00	\$9,177.22	77.30%
	FUND: ARP- IDEA PRESCHOOL - 227	\$11,872.68	\$0.00	(\$6,050.29)	\$17,922.97	\$0.00	\$17,922.97	150.96%
228.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$104,896.29)	\$104,896.29	\$0.00	\$104,896.29	0.00%
228.000.0000.6000.000.000.0000	EXPENDITURES	\$110,067.72	\$0.00	\$39,454.31	\$70,613.41	\$0.00	\$70,613.41	64.15%
	FUND: ARP- IDEA BASIC - 228	\$110,067.72	\$0.00	(\$65,441.98)	\$175,509.70	\$0.00	\$175,509.70	159.46%
230.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$14,483.99)	\$14,483.99	\$0.00	\$14,483.99	0.00%
230.000.0000.6000.000.000.0000	EXPENDITURES	\$30,469.26	\$2,886.97	\$26,101.21	\$4,368.05	\$15,453.44	(\$11,085.39)	-36.38%
	FUND: JOHNSON-O'MALLEY - 230	\$30,469.26	\$2,886.97	\$11,617.22	\$18,852.04	\$15,453.44	\$3,398.60	11.15%

Osborn School District

Board Exp & Revenue Report

From Date: 2/1/2024

To Date: 2/29/2024

Fiscal Year: 2023-2024

- 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
231.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$6,144.78)	\$6,144.78	\$0.00	\$6,144.78	0.00%
231.000.0000.6000.000.000.0000	EXPENDITURES	\$28,238.78	\$0.00	\$0.00	\$28,238.78	\$0.00	\$28,238.78	100.00%
	FUND: JOHNSON-O'MALLEY - 231	\$28,238.78	\$0.00	(\$6,144.78)	\$34,383.56	\$0.00	\$34,383.56	121.76%
280.000.0000.6000.000.000.0000	EXPENDITURES	\$29,828.93	\$0.00	\$0.00	\$29,828.93	\$0.00	\$29,828.93	100.00%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 280	\$29,828.93	\$0.00	\$0.00	\$29,828.93	\$0.00	\$29,828.93	100.00%
281.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$6,328.49)	\$6,328.49	\$0.00	\$6,328.49	0.00%
281.000.0000.6000.000.000.0000	EXPENDITURES	\$31,676.78	\$0.00	\$4,483.49	\$27,193.29	\$0.00	\$27,193.29	85.85%
	FUND: EDUCATION FOR HOMELESS CHILDREN - 281	\$31,676.78	\$0.00	(\$1,845.00)	\$33,521.78	\$0.00	\$33,521.78	105.82%
283.000.0000.6000.000.000.0000	EXPENDITURES	\$60,261.77	\$0.00	\$0.00	\$60,261.77	\$0.00	\$60,261.77	100.00%
	FUND: ARRA - EDUCATION FOR HOMELESS CHILDREN - 283	\$60,261.77	\$0.00	\$0.00	\$60,261.77	\$0.00	\$60,261.77	100.00%
284.000.0000.6000.000.000.0000	EXPENDITURES	\$41,072.80	\$0.00	\$0.00	\$41,072.80	\$0.00	\$41,072.80	100.00%
	FUND: ARP - HOMELESS I - 284	\$41,072.80	\$0.00	\$0.00	\$41,072.80	\$0.00	\$41,072.80	100.00%
290.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	\$149,485.92	(\$149,485.92)	\$0.00	(\$149,485.92)	0.00%
290.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$26,758.19)	\$26,758.19	\$0.00	\$26,758.19	0.00%
290.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$30,979.75	\$178,474.51	(\$178,474.51)	\$88,365.02	(\$266,839.53)	0.00%
	FUND: MEDICAID REIMB - 290	\$0.00	\$30,979.75	\$301,202.24	(\$301,202.24)	\$88,365.02	(\$389,567.26)	0.00%
321.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$18,850.00	(\$18,850.00)	0.00%
	FUND: AZ PRIME grant - 321	\$0.00	\$0.00	\$0.00	\$0.00	\$18,850.00	(\$18,850.00)	0.00%
326.000.0000.6000.000.000.0000	EXPENDITURES	\$102,163.82	\$0.00	\$0.00	\$102,163.82	\$0.00	\$102,163.82	100.00%
	FUND: ESSER CARES - 326	\$102,163.82	\$0.00	\$0.00	\$102,163.82	\$0.00	\$102,163.82	100.00%
333.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$147,668.00)	\$147,668.00	\$0.00	\$147,668.00	0.00%
333.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$32,658.99	\$266,575.74	(\$266,575.74)	\$140,545.48	(\$407,121.22)	0.00%
	FUND: HQEL - 333	\$0.00	\$32,658.99	\$118,907.74	(\$118,907.74)	\$140,545.48	(\$259,453.22)	0.00%
336.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$2,890,146.78)	\$2,890,146.78	\$0.00	\$2,890,146.78	0.00%
336.000.0000.6000.000.000.0000	EXPENDITURES	\$4,751,065.08	\$0.00	\$1,206,702.14	\$3,544,362.94	\$0.00	\$3,544,362.94	74.60%
	FUND: ESSER / CARES ROUND II - 336	\$4,751,065.08	\$0.00	(\$1,683,444.64)	\$6,434,509.72	\$0.00	\$6,434,509.72	135.43%
337.000.0000.6000.000.000.0000	EXPENDITURES	\$54,291.14	\$0.00	\$0.00	\$54,291.14	\$0.00	\$54,291.14	100.00%
	FUND: ACCELERATION ACADEMIES GRANT - 337	\$54,291.14	\$0.00	\$0.00	\$54,291.14	\$0.00	\$54,291.14	100.00%
346.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$194,029.45	\$1,623,281.84	(\$1,623,281.84)	\$950,487.18	(\$2,573,769.02)	0.00%
	FUND: ESSER ROUND III - 346	\$0.00	\$194,029.45	\$1,623,281.84	(\$1,623,281.84)	\$950,487.18	(\$2,573,769.02)	0.00%
383.000.0000.6000.000.000.0000	EXPENDITURES	\$74,142.66	\$0.00	\$412.67	\$73,729.99	\$218.60	\$73,511.39	99.15%
	FUND: ARP - HOMELESS II ENTITLEMENT GRANT (FOR FUND 283) - 383	\$74,142.66	\$0.00	\$412.67	\$73,729.99	\$218.60	\$73,511.39	99.15%
384.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	\$0.00	(\$23,619.91)	\$23,619.91	\$0.00	\$23,619.91	0.00%
384.000.0000.6000.000.000.0000	EXPENDITURES	\$41,072.80	\$0.00	\$277.88	\$40,794.92	\$0.00	\$40,794.92	99.32%
	FUND: ARP - HOMELESS I GRANT (FORMELY FUND 284) - 384	\$41,072.80	\$0.00	(\$23,342.03)	\$64,414.83	\$0.00	\$64,414.83	156.83%
387.000.0000.6000.000.000.0000	EXPENDITURES	\$17,244.00	\$0.00	\$0.00	\$17,244.00	\$0.00	\$17,244.00	100.00%
	FUND: Dyslexia Grant - 387	\$17,244.00	\$0.00	\$0.00	\$17,244.00	\$0.00	\$17,244.00	100.00%

Osborn School District

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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%
457.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$6,391.92)	\$6,391.92	\$0.00	\$6,391.92	0.00%
457.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$11,707.18	\$86,074.40	(\$86,074.40)	\$49,583.66	(\$135,658.06)	0.00%
	FUND: RESULTS BASED FUNDING - 457	\$0.00	\$11,707.18	\$79,682.48	(\$79,682.48)	\$49,583.66	(\$129,266.14)	0.00%
465.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$24,106.67)	\$24,106.67	\$0.00	\$24,106.67	0.00%
465.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$1,816,728.37	(\$1,817,728.37)	0.00%
	FUND: AZ TRANSPORTATION MODERNIZATION GRANT - 465	\$0.00	\$0.00	(\$23,106.67)	\$23,106.67	\$1,816,728.37	(\$1,793,621.70)	0.00%
472.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$3,736.00)	\$3,736.00	\$0.00	\$3,736.00	0.00%
472.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$94,497.85)	\$94,497.85	\$0.00	\$94,497.85	0.00%
472.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$9,003.38	\$63,258.36	(\$63,258.36)	\$29,007.31	(\$92,265.67)	0.00%
	FUND: EARLY LITERACY GRANT - 472	\$0.00	\$9,003.38	(\$34,975.49)	\$34,975.49	\$29,007.31	\$5,968.18	0.00%
475.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$11,553.54)	\$11,553.54	\$0.00	\$11,553.54	0.00%
475.000.0000.6000.000.000.0000	EXPENDITURES	\$60,313.51	\$2,001.12	\$21,401.01	\$38,912.50	\$1,336.90	\$37,575.60	62.30%
	FUND: OIE RISE GRANT - 475	\$60,313.51	\$2,001.12	\$9,847.47	\$50,466.04	\$1,336.90	\$49,129.14	81.46%
478.000.0000.6000.000.000.0000	EXPENDITURES	\$17,244.00	\$0.00	\$6,940.00	\$10,304.00	\$0.00	\$10,304.00	59.75%
	FUND: FEMININE HYGIENE GRANT - 478	\$17,244.00	\$0.00	\$6,940.00	\$10,304.00	\$0.00	\$10,304.00	59.75%
480.000.0000.3000.000.000.0000	REVENUE FROM STATE SOURCES	\$0.00	\$0.00	(\$127,264.82)	\$127,264.82	\$0.00	\$127,264.82	0.00%
480.000.0000.6000.000.000.0000	EXPENDITURES	\$476,565.00	\$33,343.57	\$245,044.93	\$231,520.07	\$165,731.79	\$65,788.28	13.80%
	FUND: SAFE SCHOOLS - 480	\$476,565.00	\$33,343.57	\$117,780.11	\$358,784.89	\$165,731.79	\$193,053.10	40.51%
483.000.0000.6000.000.000.0000	EXPENDITURES	\$0.00	\$0.00	\$16,865.05	(\$16,865.05)	\$0.00	(\$16,865.05)	0.00%
	FUND: STATE TUTORING - 483	\$0.00	\$0.00	\$16,865.05	(\$16,865.05)	\$0.00	(\$16,865.05)	0.00%
500.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,300.00)	(\$19,380.92)	\$19,380.92	\$0.00	\$19,380.92	0.00%
500.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	\$0.00	(\$66.00)	\$66.00	\$0.00	\$66.00	0.00%
500.000.0000.6000.000.000.0000	EXPENDITURES	\$495,000.00	\$0.00	\$0.00	\$495,000.00	\$0.00	\$495,000.00	100.00%
	FUND: SCH PL-SALE/LEAS OVR 1 YR - 500	\$495,000.00	(\$1,300.00)	(\$19,446.92)	\$514,446.92	\$0.00	\$514,446.92	103.93%
502.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$1,120.82)	\$1,120.82	\$0.00	\$1,120.82	0.00%
502.000.0000.6000.000.000.0000	EXPENDITURES	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$80,000.00	100.00%
	FUND: SCHOOL PLANT SALES - 502	\$80,000.00	\$0.00	(\$1,120.82)	\$81,120.82	\$0.00	\$81,120.82	101.40%
510.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$43,986.47)	\$43,986.47	\$0.00	\$43,986.47	0.00%
510.000.0000.4000.000.000.0000	REVENUE FROM FEDERAL SOURCES	\$0.00	(\$332,400.44)	(\$1,077,037.63)	\$1,077,037.63	\$0.00	\$1,077,037.63	0.00%
510.000.0000.6000.000.000.0000	EXPENDITURES	\$2,750,000.00	\$197,848.46	\$1,302,105.22	\$1,447,894.78	\$681,318.06	\$766,576.72	27.88%
	FUND: FOOD SERVICE - 510	\$2,750,000.00	(\$134,551.98)	\$181,081.12	\$2,568,918.88	\$681,318.06	\$1,887,600.82	68.64%
515.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$5,620.85)	(\$36,053.75)	\$36,053.75	\$0.00	\$36,053.75	0.00%
515.000.0000.6000.000.000.0000	EXPENDITURES	\$120,000.00	\$10,762.91	\$62,329.11	\$57,670.89	\$29,839.64	\$27,831.25	23.19%
	FUND: CIVIC CENTER - 515	\$120,000.00	\$5,142.06	\$26,275.36	\$93,724.64	\$29,839.64	\$63,885.00	53.24%
520.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,060.00)	(\$3,428.54)	\$3,428.54	\$0.00	\$3,428.54	0.00%
520.000.0000.6000.000.000.0000	EXPENDITURES	\$206,393.60	\$5,055.17	\$123,031.06	\$83,362.54	\$62,951.57	\$20,410.97	9.89%
	FUND: COMMUNITY SCHOOL - 520	\$206,393.60	\$3,995.17	\$119,602.52	\$86,791.08	\$62,951.57	\$23,839.51	11.55%

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521.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$5,111.50)	(\$24,281.50)	\$24,281.50	\$0.00	\$24,281.50	0.00%
521.000.0000.6000.000.000.0000	EXPENDITURES	\$235,899.64	\$6,248.53	\$150,116.55	\$85,783.09	\$98,788.90	(\$13,005.81)	-5.51%
	FUND: COMMUNITY SCHOOL - MONTESSORI - 521	\$235,899.64	\$1,137.03	\$125,835.05	\$110,064.59	\$98,788.90	\$11,275.69	4.78%
525.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,339.75)	(\$27,813.12)	\$27,813.12	\$0.00	\$27,813.12	0.00%
525.000.0000.6000.000.000.0000	EXPENDITURES	\$30,000.00	\$1,789.65	\$3,831.81	\$26,168.19	\$2,500.00	\$23,668.19	78.89%
	FUND: AUXILIARY OPERATIONS - 525	\$30,000.00	\$449.90	(\$23,981.31)	\$53,981.31	\$2,500.00	\$51,481.31	171.60%
526.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,200.00)	(\$10,481.72)	\$10,481.72	\$0.00	\$10,481.72	0.00%
526.000.0000.6000.000.000.0000	EXPENDITURES	\$300,000.00	\$1,805.52	\$7,673.88	\$292,326.12	\$5,191.15	\$287,134.97	95.71%
	FUND: EXTRA CURR TAX FEES CR - 526	\$300,000.00	\$605.52	(\$2,807.84)	\$302,807.84	\$5,191.15	\$297,616.69	99.21%
530.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$251,252.83)	\$251,252.83	\$0.00	\$251,252.83	0.00%
530.000.0000.6000.000.000.0000	EXPENDITURES	\$250,000.00	\$46,795.17	\$486,529.45	(\$236,529.45)	\$180,021.96	(\$416,551.41)	-166.62%
	FUND: GIFTS AND DONATIONS - 530	\$250,000.00	\$46,795.17	\$235,276.62	\$14,723.38	\$180,021.96	(\$165,298.58)	-66.12%
540.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$84.00)	(\$697.00)	\$697.00	\$0.00	\$697.00	0.00%
540.000.0000.6000.000.000.0000	EXPENDITURES	\$10,500.00	\$118.00	\$1,182.00	\$9,318.00	\$1,268.00	\$8,050.00	76.67%
	FUND: FINGERPRINT - 540	\$10,500.00	\$34.00	\$485.00	\$10,015.00	\$1,268.00	\$8,747.00	83.30%
550.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$447.10)	\$447.10	\$0.00	\$447.10	0.00%
550.000.0000.6000.000.000.0000	EXPENDITURES	\$30,500.00	\$0.00	\$0.00	\$30,500.00	\$0.00	\$30,500.00	100.00%
	FUND: INSURANCE PROCEEDS - 550	\$30,500.00	\$0.00	(\$447.10)	\$30,947.10	\$0.00	\$30,947.10	101.47%
555.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$249.06)	\$249.06	\$0.00	\$249.06	0.00%
555.000.0000.6000.000.000.0000	EXPENDITURES	\$16,500.00	\$0.00	\$0.00	\$16,500.00	\$404.48	\$16,095.52	97.55%
	FUND: TEXTBOOKS - 555	\$16,500.00	\$0.00	(\$249.06)	\$16,749.06	\$404.48	\$16,344.58	99.06%
565.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$0.37)	\$0.37	\$0.00	\$0.37	0.00%
	FUND: LITIGATION RECOVERY - 565	\$0.00	\$0.00	(\$0.37)	\$0.37	\$0.00	\$0.37	0.00%
570.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$12,479.14)	\$12,479.14	\$0.00	\$12,479.14	0.00%
570.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	\$0.00	(\$22,578.00)	\$22,578.00	\$0.00	\$22,578.00	0.00%
570.000.0000.6000.000.000.0000	EXPENDITURES	\$560,000.00	\$26,644.18	\$382,631.36	\$177,368.64	\$141,650.48	\$35,718.16	6.38%
	FUND: INDIRECT COSTS - 570	\$560,000.00	\$26,644.18	\$347,574.22	\$212,425.78	\$141,650.48	\$70,775.30	12.64%
575.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$355.06)	\$355.06	\$0.00	\$355.06	0.00%
575.000.0000.6000.000.000.0000	EXPENDITURES	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$20,000.00	\$10,000.00	33.33%
	FUND: UNEMPLOYMENT INSURANCE - 575	\$30,000.00	\$0.00	(\$355.06)	\$30,355.06	\$20,000.00	\$10,355.06	34.52%
585.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	\$0.00	(\$48.66)	\$48.66	\$0.00	\$48.66	0.00%
585.000.0000.6000.000.000.0000	EXPENDITURES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
	FUND: INSURANCE REFUND - 585	\$3,000.00	\$0.00	(\$48.66)	\$3,048.66	\$0.00	\$3,048.66	101.62%
610.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$43,225.35)	(\$1,015,374.36)	\$1,015,374.36	\$0.00	\$1,015,374.36	0.00%
610.000.0000.2000.000.000.0000	Undesignated	\$0.00	\$39.04	\$96.80	(\$96.80)	\$0.00	(\$96.80)	0.00%
610.000.0000.6000.000.000.0000	EXPENDITURES	\$5,629,709.00	\$207,998.05	\$475,933.59	\$5,153,775.41	\$96,912.11	\$5,056,863.30	89.82%
	FUND: UNRESTRICT CAPITAL OUTLAY - 610	\$5,629,709.00	\$164,811.74	(\$539,343.97)	\$6,169,052.97	\$96,912.11	\$6,072,140.86	107.86%
630.000.0000.6000.000.000.0000	EXPENDITURES	\$1,500,000.00	\$9,927.50	\$260,102.81	\$1,239,897.19	\$536,773.60	\$703,123.59	46.87%
	FUND: BOND BUILDING - 630	\$1,500,000.00	\$9,927.50	\$260,102.81	\$1,239,897.19	\$536,773.60	\$703,123.59	46.87%

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665.000.0000.6000.000.000.0000	EXPENDITURES	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	100.00%
	FUND: ENERGY & WATER SAVINGS - 665	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	100.00%
700.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$195,503.90)	(\$3,511,946.82)	\$3,511,946.82	\$0.00	\$3,511,946.82	0.00%
700.000.0000.5000.000.000.0000	REVENUE FROM OTHER SOURCES	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00%
700.000.0000.6000.000.000.0000	EXPENDITURES	\$6,952,950.00	\$0.00	\$0.00	\$6,952,950.00	\$0.00	\$6,952,950.00	100.00%
	FUND: DEBT SERVICE - 700	\$6,952,950.00	(\$195,503.90)	(\$3,510,946.82)	\$10,463,896.82	\$0.00	\$10,463,896.82	150.50%
850.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$1,200.00)	(\$3,415.18)	\$3,415.18	\$0.00	\$3,415.18	0.00%
850.000.0000.6000.000.000.0000	EXPENDITURES	\$30,500.00	\$0.00	\$1,437.00	\$29,063.00	\$8,234.59	\$20,828.41	68.29%
	FUND: STUDENT ACTIVITIES - 850	\$30,500.00	(\$1,200.00)	(\$1,978.18)	\$32,478.18	\$8,234.59	\$24,243.59	79.49%
855.000.0000.1000.000.000.0000	REVENUE FROM LOCAL SOURCES	\$0.00	(\$232,774.98)	(\$1,573,462.85)	\$1,573,462.85	\$4,026.30	\$1,569,436.55	0.00%
855.000.0000.6000.000.000.0000	EXPENDITURES	\$2,500,000.00	\$192,892.46	\$1,670,348.41	\$829,651.59	\$1,055,789.11	(\$226,137.52)	-9.05%
	FUND: EMPL INSUR PGM WITHHOLDNG - 855	\$2,500,000.00	(\$39,882.52)	\$96,885.56	\$2,403,114.44	\$1,059,815.41	\$1,343,299.03	53.73%
Grand Total:		\$61,874,258.50	\$671,597.23	(\$4,796,533.48)	\$66,670,791.98	\$15,410,673.81	\$51,260,118.17	82.85%

End of Report

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-G

Agenda Item

Student Activities Statement of Revenue and Expenditures

For Board: Action Discussion Information

Background –

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

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

Legal

A.R.S. §15-1123.A

Financial

Governing Board Goals

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

Recommendation

It is recommended that the Governing Board ratify the 2023/24 Statement of Revenues and Expenditures for the Student Activities Fund from January 1 through January 31, 2024.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT No. 8
Statement of Revenues and Expenditures
For Student Activities Fund
Activity from February 1, 2024 to February 29, 2024

<u>School</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Clarendon	4,024.90			4,024.90
OMS	11,399.39	1,631.00		13,030.39
Solano	10,499.15			10,499.15
Longview	8,776.64	1,200.00		9,976.64
	<u>\$ 34,700.08</u>	<u>\$ 2,831.00</u>	<u>\$ -</u>	<u>37,531.08</u>

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-H

Agenda Item
Disposal of Equipment

For Board: Action Discussion Information

Background –
None this month.

Legal

Financial

Governing Board Goals

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

Recommendation

Recommend approval of disposal of equipment as listed.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-I

Agenda Item

Out of state travel to attend the Arizona Association of School Business Officials Spring Conference in Laughlin, Nevada in April 3-5, 2024

For Board: Action Discussion Information

Background –

The Business Services, Transportation, IT & CN departments request approval to attend the Arizona Association of School Business Officials Spring Conference in Laughlin, Nevada. The conference includes keynote speakers and eight discipline specific tracks. Breakout sessions in the areas of Accounting, Administrative Services, Maintenance & Operations, Payroll/HR, Purchasing, Child Nutrition, Transportation, Technology Tracks are designed to offer up to date news and information that is essential to successful school business operations.

In addition to attending the breakout sessions, staff will be able to network and learn from their colleagues around the state, bringing back innovative ideas and operational enhancements to Osborn.

Legal

Financial

Registration	\$4,025.00 (\$525.00 x 4, \$425.00 x 3, \$325.00 x 2 - max 9 staff to attend)
Lodging	\$1,784.38 (\$68.63 per night x 8 employees x 3 nights, \$68.63 per night x 1 employee x 2 nights - includes taxes and resort fees)
Meals	\$688.50 (\$76.50 for 2 days x 9 staff)
Transportation	\$1,310.00 (\$0.655 per mile, estimated 500 miles round trip)
Total	\$7,807.88

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 out of state travel for District Office staff to attend the Arizona Association of School Business Officials Spring Conference in Laughlin, Nevada April 3-5, 2024.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-J

Agenda Item

Renewal of Cox E-rate Contract- Year 5

For Board: Action Discussion Information

Background –

This is the fifth renewal of the E-rate funded contract with Cox our internet provider.

Legal

Financial

Total \$119,232.24

USAC pays 90% or a total of \$107,309.02

OSD pays 10% or a total of \$11,923.22

Note: USAC stands for Universal Services Administration Company (E-rate federal funding)

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 Recommend the Governing Board approve renewal of the Cox, E-rate contract for Year 5.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – IV-K

Agenda Item

Approval of Gift Agreement with Northern Arizona University Foundation

For Board: Action Discussion Information

Background –

The NAU Foundation accepts this charitable contribution, subject to this Agreement’s terms and conditions.

This Agreement sets forth the entire understanding between the parties regarding their engagement in the disbursement of funds from the Education Innovation Research Early Phase Grant (“Grant”) awarded on November 28, 2023, from the U.S. Department of Education. The Arizona Teacher Residency Program (“AZTR”) is an initiative of the NAU College of Education that recruits, prepares, and supports diverse and talented people who want to become teachers through rigorous graduate education, year-long clinical apprenticeship, and ongoing professional learning.

This Agreement shall be effective as of the date set forth on the signature page and shall remain in effect until December 31, 2028, unless terminated or extended as otherwise provided herein.

Legal

Financial

The federal EIR grant helps fund the personnel and operating expenses of the AZTR program, which recruits, prepares, supports, and retains teachers for Title-1 Schools in Arizona. NAU’s portion of the AZTR operating budget is approx. \$2.7 million over 5 years.

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 Gift Agreement with Northern Arizona University Foundation.

Moved _____ Seconded _____ P/F

**GIFT AGREEMENT BETWEEN
OSBORN SCHOOL DISTRICT, NORTHERN ARIZONA UNIVERSITY
AND
NORTHERN ARIZONA UNIVERSITY FOUNDATION, INC.**

This Gift Agreement ("Agreement") is by and between Osborn School District ("Osborn"), Northern Arizona University ("NAU"), and the Northern Arizona University Foundation, Inc. ("NAU Foundation"), a 501(c)(3) nonprofit organization established in the State of Arizona, for the benefit of NAU. The NAU Foundation accepts this charitable contribution, subject to this Agreement's terms and conditions.

This Agreement sets forth the entire understanding between the parties regarding their engagement in the disbursement of funds from the Education Innovation Research Early Phase Grant ("Grant") awarded on November 28, 2023, from the U.S. Department of Education. The Arizona Teacher Residency Program ("AZTR") is an initiative of the NAU College of Education that recruits, prepares, and supports diverse and talented people who want to become teachers through rigorous graduate education, year-long clinical apprenticeship, and ongoing professional learning.

I. Term of Agreement

This Agreement shall be effective as of the date set forth on the signature page and shall remain in effect until December 31, 2028, unless terminated or extended as otherwise provided herein.

II. Roles and Responsibilities

Osborn

- Osborn will serve as the fiduciary for the Grant through receipt of the Grant award and distribution of funds for payables associated with the AZTR program's operation.
- Osborn will serve as the primary administrator of the grant for the performance period.
- Osborn will be responsible for all aspects of fiscal administration including internal and external processes to support successful implementation of the grant expectations.
- Osborn will be responsible for ongoing communication with the USED administration to ensure programmatic and fiscal compliance.
- Osborn will remit payments to the NAU Foundation for expenses incurred for general operations of the AZTR program. Reimbursement will be allocated as outlined in Exhibit A based upon receipt of proper invoices provided to Osborn by the NAU Foundation.

NAU

- NAU's College of Education ("COE") is leading the Arizona Teacher Residency Program.
- Victoria Theisen-Homer and Jessica Manzone, or their incumbents who are employees of COE, will work with Osborn to ensure the implementation of the program's operational goals.
- This grant helps fund the personnel and operating expenses of the AZTR program, which recruits, prepares, supports, and retains teachers for Title-1 Schools in Arizona.
- The research conducted on this program by AIR will serve to evaluate the program's effectiveness, and if proven effective, will make the case for its expansion.

NAU Foundation

- NAU Foundation will accept the invoice payments from Osborn to the AZTR Fund (#05669; "Fund").
- Fund's uses and expenditures shall be consistent with NAU and NAU Foundation policies

and practices. This Fund shall be administered by the Dean of the COE or their designee. Any program or project supported herein must be consistent with the tax-deductible status of gifts made to the NAU Foundation. If, at some future time, a different office, department, college, or unit becomes responsible for the management of this Fund, then administration of this Fund shall also transfer.

- It is understood that the NAU Foundation will assess a fee on each expense reimbursement received for this Fund to support a portion of the NAU Foundation expenses related to developing, establishing, and maintaining the Fund on behalf of NAU. The fee policy is reviewed and set by the NAU Foundation's Board of Directors from time to time.

III. Recognition

In consultation with Osborn, NAU and/or NAU Foundation may acknowledge the U.S. Department of Education or highlight the Fund in the form of internal or external news announcements, web site and other media, informational or marketing materials, reports or publications describing U.S. Department of Education's investment in NAU's mission.

If the NAU Foundation and/or NAU determine that the Gift, Fund, Naming or purpose could negatively impact NAU's or the NAU Foundation's reputation, image, mission or integrity, the NAU Foundation and NAU may terminate this Agreement and all rights and benefits of the Osborn herein.

IV. Amendment and Change Circumstances

This Agreement may be amended by a written instrument signed by both the NAU Foundation and Osborn signatories found below. In addition, if circumstances within NAU should change so that the uses and purposes for which this Fund has been established cannot be usefully or practically applied to the above purposes or if the purpose cannot be achieved because of a future change in law or unforeseeable circumstances, then the NAU Foundation in cooperation with NAU shall determine how fund income and principal may be used bearing in mind the wishes of U.S. Department of Education set forth herein, and in consultation with Osborn.

V. Termination of MOU

This Agreement may be terminated by Osborn, NAU, or NAU Foundation upon written notice delivered to the others with or without good cause with 30 days written notice. By such termination notice, neither Osborn, NAU, or NAU Foundation shall negate obligations already incurred or required to be performed prior to the effective date of the termination notice. In the event that Osborn, NAU, or NAU Foundation violates the terms of this Agreement, or otherwise defaults its responsibilities any other party may exercise administrative or legal remedies to ensure appropriate remedial action.

VI. Assignment and Governing Law and Venue

This Agreement and the rights and benefits herein may not be assigned by Osborn, NAU, or NAU Foundation without the prior written consent executed by the parties. This Agreement will be governed by and construed in accordance with the laws of the State of Arizona without regard to any conflict of laws rule or principle that might refer the governance or construction of this Agreement to the laws of another jurisdiction.

VII. Communications

Osborn, NAU, and NAU Foundation shall agree that representatives from all parties' communications staff will work together on any communications materials. All materials will require approval from both parties before release of any materials. No party shall use any other party's name or logo in any public relations or promotional activities without the other party's

consent.

VIII. Entire Agreement

This Agreement constitutes the entire agreement of the parties with regard to the matters referred to herein, and supersedes all prior oral and written agreement, if any, of the parties.

Michael Robert
Superintendent
Osborn School District

Date

Ramona Mellott, PhD
Dean, College of Education
Northern Arizona University

Date

Jennifer A. Stevenson
Chief Financial Officer
Northern Arizona University Foundation

Date

EXHIBIT A: Budget

Arizona Teacher Residency NAU Budget <i>Early-Phase Application</i> Education Innovation and Research Program					
CFDA #84.411C					
	Year 1	Year 2	Year 3	Year 4	Year 5
Personnel					
Victoria Theisen-Homer	\$22,489.50	\$92,656.74	\$95,436.44	\$98,299.54	\$101,248.52
Jessica Manzone	\$21,220.25	\$87,427.43	\$90,050.25	\$92,751.76	\$95,534.31
David DeCabooter	\$15,020.50	\$61,884.46	\$63,740.99	\$65,653.22	\$67,622.82
Thuy Padilla	\$16,739.75	\$68,967.77	\$71,036.80	\$73,167.91	\$75,362.94
Juliana Urtubey (40% time)	\$7,842.50	\$32,311.10	\$33,280.43	\$34,278.85	\$35,307.21
Total Personnel	\$83,312.50	\$343,247.50	\$353,544.93	\$364,151.27	\$375,075.81
Benefits / ERE (~34%)					
Benefits / ERE (~34%)	\$28,532.50	\$117,553.90	\$121,080.52	\$124,712.93	\$128,454.32
Total Benefits	\$28,532.50	\$117,553.90	\$121,080.52	\$124,712.93	\$128,454.32
Travel					
Travel in Arizona					
Travel Out of Arizona	\$3,490.00	\$2,842.24	\$2,848.49	\$2,854.76	\$2,861.04
Total Travel	\$3,490.00	\$2,842.24	\$2,848.49	\$2,854.76	\$2,861.04
Equipment					
Total Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies					
Total Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual / Professional & Outside Services					
Total Contractual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other / Operating Expenses					
District Program Coordinator Supplements to districts (\$25,000 per half-time position, minus Osborn)		\$150,000.00	\$175,000.00	\$200,000.00	
AZTR Office Space	\$3,600.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00
Total Other	\$3,600.00	\$164,400.00	\$189,400.00	\$214,400.00	\$14,400.00
Total Direct Costs	\$118,935.00	\$628,043.64	\$666,873.93	\$706,118.97	\$520,791.17
Total Indirect Costs: 5%	\$5,946.75	\$31,402.18	\$33,343.70	\$35,305.95	\$26,039.56
<i>NAU Indirect</i>	\$5,946.75	\$31,402.18	\$33,343.70	\$35,305.95	\$26,039.56

Training Stipends					
Total Training Stipends	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ALL	\$124,881.75	\$659,445.82	\$700,217.63	\$741,424.91	\$546,830.73
TOTAL ALL BUDGET PERIODS - Original IGA Projects Budget	\$2,772,800.84				

EXHIBIT B: Invoicing and Reimbursement Process

Welcome to the Osborn School District Education Innovation Research Grant,

As a partner program, we want to provide information on the steps to request grant funds.

1) Subcontract Agreement and Budget Sheet: As stated in your application, this is a cost reimbursable grant which means you are reimbursed for the expenses you incurred and paid for during the time set in your subcontract agreement. Along with a signed subcontract, we will need a budget sheet detailing how you anticipate spending your grant funds during the duration of the subcontract. This will ensure that your funds are used on eligible expenses.

Once your signed subcontract agreement and budget sheet have been submitted to Stefaney Sotomayor, ssotomayor@osbornsd.org, a fully executed subcontract agreement will be emailed back to you after Osborn's Governing Board approval.

- Eligible Expenses
 - Personnel: Grant funds can be used to cover salary expenses or partial salary expenses along with benefits. Budgets need to include the names of those individuals.
 - Travel: Travel expenses can be reimbursed for all activities pre approved in the grant budget.
 - Other / Operating Expenses: Items in this category include administrative fees, District Coordinator supplements and leased space to support the program. *Please note this does not include food or beverage purchases.*
 - Contractual / Professional & Outside Services: Items in this category may include part time instructor fees and induction fees (years 3-5).

2) Invoices: The process of invoicing happens quarterly over the duration of your subcontract agreement. Please submit all invoices to Stefaney Sotomayor, ssotomayor@osbornsd.org. Once your documents are reviewed, you will either receive an email requesting additional information, or it will be sent for processing. Osborn School District requires at least 30 days to process invoices.

First Quarterly Invoice (January 1, 2024-March 31, 2024) is due April 15, 2024. This invoice should reflect the total amount of expenditures for this period.

- Backup Documentation: Along with your invoices, you must include back up documentation to support each type of expense listed.
 - For salary expenses, submit a payroll report from your organization showing the staff name and payroll amount to be reimbursed.
 - For operating and contractual expenses, submit an invoice and expense report showing the item has been paid.
 - For travel reimbursement, submit zero balance hotel & meal receipts, along with receipts for other travel costs, such as airfare and/or other transportation. **ALL RECEIPTS MUST BE ITEMIZED.** If a traveler gets a per diem stipend, submit an expense report showing the per diem was paid to the traveler. Osborn School District cannot accept any travel documents that have alcohol on the receipts even if the organization is not seeking reimbursement.

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number –IV-L

Agenda Item

Recommendation to approve the Teach for America Data Sharing Agreement and District Educational Professional Services Agreement

For Board: Action Discussion Information

Background –

Teach For America is working towards a 10-Year Goal. This goal states that by 2030, twice as many children in communities where TFA works will reach key educational milestones indicating the children are on a path to economic mobility and co-creating a future filled with possibility. TFA is making a concerted effort throughout the nation to engage in Data Sharing Agreements with all of their school partners to better track and monitor the progress of students that work directly with Corps Members, identify trends across grade and subject cohorts, and ultimately accelerate student learning and Corps Member impact.

Renewal of our contract with Teach for America allows the district administration to be in conversation throughout the spring for teachers in the upcoming school year. The agreement does not have a requirement of taking teachers for the 2024-25 school year.

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 Teach for America Data Sharing Agreement and District Educational Professional Services Agreement.

Moved _____ Seconded _____ P/F

DISTRICT EDUCATIONAL PROFESSIONAL SERVICES AGREEMENT

This educational professional services agreement (this “Agreement”) is dated _____, 2023 and is entered into between TEACH FOR AMERICA, INC. (“Teach For America”), a Connecticut non-profit with regional office located at 4747 N. 32nd Street, Suite 130, Phoenix, AZ 85018 and Osborn School District, a political subdivision of the state of Arizona (“School District”) (each individually “a Party” and collectively “the Parties”).

RECITALS

WHEREAS, Teach For America is a national leader in recruiting, selecting, training and providing ongoing professional development to individuals committed to closing the achievement gap by serving as effective classroom teachers specifically equipped to enhance student achievement in under-resourced school systems.

WHEREAS, Osborn School District seeks to recruit new teachers who are trained to lead students to academic achievement and to equip such teachers with ongoing professional development and support to further develop and sustain their professional practice.

NOW THEREFORE, School District and Teach For America agree to be bound by the terms and conditions of this Agreement.

AGREEMENT

I. TEACHER CANDIDATE RECRUITMENT, SELECTION AND HIRING:

School District Responsibilities:

A. Hiring Commitment.

- i. Teach For America will use its reasonable efforts to provide the number of teacher candidates for employment with School District (“Teachers”) (the “Agreed Number”), but Teach For America cannot and does not guarantee its ability to provide the full Agreed Number of Teachers to School District. Failure to provide the Agreed Number of Teachers for any academic year shall not constitute a breach of this agreement. In the event that Teach For America

supplies the School District with any Teachers above the Agreed Number, School District agrees to pay the fee for each additional Teacher. Each cohort of Teachers employed pursuant to this clause is in addition to the Teachers from prior cohorts.

- a. 0-12 teachers for the 2024-2025 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
 - b. 0-12 teachers for the 2025-2026 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
 - c. 0-12 teachers for the 2026-2027 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
 - d. 0-12 teachers for the 2027-2028 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
 - e. 0-12 teachers for the 2028-2029 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
 - f. 0-12 teachers for the 2029-2030 academic school year. For additional detail on the Agreed Number, please see **Exhibit A**.
- ii. Whether or not Teach For America is able to provide the full Agreed Number, School District shall consider for hire each Teacher provided by Teach For America who meets the district eligibility requirements.
 - iii. Any Teach For America Teacher hired by the School District shall be hired as the classroom teacher of record and not for substitute, auxiliary, resource or teacher's aide positions.
 - iv. Teach For America Teachers will be hired by School District for vacancies across the full range of grades and subject matters and not restricted or limited to so-called "critical" or "shortage" subjects or grade level vacancies. School District agrees that Teach For America Teachers will not provide any religious instruction.
 - v. To the extent reasonably practicable, School District will employ two or more Teachers per individual Partner School.
 - vi. School District and Teach For America shall collaborate in good faith to identify individual schools within School District appropriate for Teachers.

School District agrees that it will not place Teach For America Teachers at any for-profit schools within its district.

B. Hiring Process.

- i. School District and Teach For America will collaborate in good faith to facilitate the efficient hiring of individual Teachers, in accordance with the School District's established District hiring practices.
- ii. School District shall use its reasonable efforts to hire Teachers in a timely manner throughout the preceding spring and summer. School District shall employ Teachers no later than 10 days before the first day of the academic school year. School District agrees that where possible, Teach For America shall be informed of individual Teacher's grade and subject level assignments prior to the start of their Pre-Service Training (as defined below).
- iii. Subject to its obligations under pre-existing collective bargaining agreements, contracts, or applicable law, School District will offer alternative employment to any Teacher who is not employed by the first day of the academic school year. "Alternative employment" includes, but is not limited to substitute teaching positions, "pool" teaching positions, classroom aides or other temporary category of employment available within School to individuals with teaching credentials. The purpose of an alternative employment placement is to provide a salary until such time as School District can secure permanent employment as a full-time classroom teacher of record.
- iv. In the event that School District cannot offer alternative employment for whatever reason, School District will pay Teach For America a fee of \$0 for each business day that an eligible Teacher is not employed after the first day of school for students, up to forty (40) days. (Teach For America uses such fees to defray the living expenses of unplaced Teachers.)

II. TEACHER CANDIDATE RECRUITMENT, SELECTION AND HIRING:

Teach For America Responsibilities:

- A. Candidate Recruitment and Selection. Teach For America will utilize its reasonable efforts to recruit, select for participation in the Teach For America program, and present to the School District for employment Teachers from a broad range of academic majors and career fields. Teach For America will use reasonable efforts to recruit Teachers from diverse backgrounds. In connection with the foregoing, Teach For America will not knowingly engage in any unlawful acts of discrimination in its recruiting or selection of candidates.
- B. Pre-Service Training. Prior to entering the classroom, all Teachers will undergo pre-service training with Teach For America (“Pre-Service Training), in order to prepare Teachers for this work.
- C. Certification Status. Teach For America will provide the Pre-Service Training to Teachers presented to School District for the purpose of ensuring that such Teachers meet applicable federal, state and/or local educational standards or requirements such as those set forth in the federal Every Student Succeeds Act and other applicable state certification regulations (together, the “Requirements”). For purposes of this Section, only those Requirements in effect at the time that the Teacher is offered employment by School District will be applicable.

III. TEACHER PLACEMENT AND PROFESSIONAL DEVELOPMENT COMMITMENTS:
School District Responsibilities

- A. Employment Status.
 - i. Every Teacher employed by School District as described in this Agreement shall be a full-time employee of School District with all of the rights, responsibilities and legal protections attendant to that status and not an employee of Teach For America. Nothing in this Agreement shall be construed to grant additional employment rights to individual Teachers.
 - ii. Nothing in this Agreement shall be construed to make Teach For America party to any Teacher employment agreement, permit Teach For America to interfere

in the employment relationship between School District and an employed Teacher, or permit Teach For America to function as the representative of any Teacher absent an express agreement among the parties and the Teacher that Teach For America may operate in such capacity in a particular circumstance.

- iii. Nothing in this Agreement shall be construed to imply that an employer-employee relationship exists between Teach For America and any individual Teacher.
- iv. Nothing in this Agreement shall be construed to imply that any Teacher employed by the School District is an agent of Teach For America or has any right or authority to create or assume any obligation of any kind, express or implied, on behalf of Teach For America.
- v. Notwithstanding the foregoing, School District may continue to employ individual Teacher(s) beyond the two-year commitment by mutual agreement between School District and such Teacher(s).

B. Compensation of Teachers. School District shall provide to every Teacher employed by School District pursuant to this Agreement the same salary and benefits as are provided to other teachers employed by School District who are similarly situated under factors routinely used by School District in making such decisions. Notwithstanding the above, Teach For America acknowledges it exercises no control of the salary and benefits offered to Teachers per this Agreement.

C. Reductions in Force. Subject to its obligations under pre-existing labor agreements and applicable municipal and state laws and regulations, School District shall use reasonable efforts not to terminate any employed Teacher from their teaching position in the event of a reduction in force (RIF), layoffs, “leveling” or other elimination or consolidation of teaching positions within School District. School District shall treat any Teacher employed in connection with this Agreement whose teaching position is eliminated at least as favorably as other teachers with the same job classification, certification status, and/or seniority rights.

D. Compliance with Anti-Harassment and Non-Discrimination Regulations. Teach For America believes all Teachers should be able to work in a safe, inclusive and equitable environments free from all forms of unlawful discrimination based on characteristics or protected status. To that end, School District will provide a copy of their internal harassment policies and/or procedures prior to signing this Agreement. School District acknowledges that not consistently enforcing their policies and procedures constitutes a breach of this Agreement, and that such judgment is at the sole discretion of Teach For America.

E. Prohibited Activities and AmeriCorps Service Requirements. School District acknowledges that Teachers serving at district schools may be serving as members of AmeriCorps, and as such, are subject to the rules and requirements of AmeriCorps and the Serve America Act and are required to refrain from engaging, directly or indirectly in certain activities while teaching, accumulating service hours towards an education award or otherwise engaging in activities supported by the AmeriCorps program (45 CFR § 2520.65). These restrictions pertain to when Teachers are enrolled in the AmeriCorps program and are on the clock at their school, including teaching time, passing and planning periods and professional development sessions. A full list of prohibited activities can be found in attached **Attachment A** but in general, Teachers may not (1) attempt to influence legislation or (2) participate in or endorse political events or activities.

- i. School District will not require Teachers to engage in any Prohibited Activities and shall post a list of Prohibited Activities in all locations where Teachers serve, when possible.
- ii. School District acknowledges they may be asked to complete AmeriCorps Service Verification forms for Teachers.
- iii. For the avoidance of doubt, Teachers may exercise their rights as private citizens and may participate in the activities listed above on their initiative, on non-AmeriCorps time, and using non- CNCS funds.

IV. TEACHER PLACEMENT AND PROFESSIONAL DEVELOPMENT COMMITMENTS:
Teach For America Responsibilities

A. Professional Development and On-Line Data Storage Services.

- i. Teach For America shall provide on behalf of School District various professional development services and activities for participating Teachers as well as on-line data storage services to facilitate such professional development services during the Teachers first two years in the classroom (the “Professional Development Services”). These services may include periodic classroom observations by regional program staff, videotaping/recording of instruction in in-person or virtual spaces with review of instructional technique, co-investigative discussions to facilitate Teacher capacity for self-reflection and evaluation of instructional practice using student achievement data, and content area/grade-level workshops facilitated by veteran teachers. In addition, Teach For America shall facilitate Teacher access to an assortment of resources including sample lesson plans, assessments, grade tracking systems, and content area/grade level instructional materials. If professional development services must be provided virtually, at Teach For America’s discretion, Teach For America shall provide equivalent services to the extent possible. To facilitate provision of these professional development services, Teach For America may provide on-line data storage services, including transfer and storage of identifiable student information on Teach For America’s software and servers.
- ii. To facilitate provision of the Professional Development Services, School District may disclose to Teach For America student-related records and personally identifiable information contained in such records (collectively, “Student Records”). Pursuant to its obligations under the Family Educational Rights and Privacy Act, 20 USC §1232g, and its implementing regulations, 34 CFR pt. 99, as each may be amended from time to time (“FERPA”), in the course of providing the Professional Development Services, Teach For America

is a school official with legitimate educational interests in the Student Records disclosed to Teach For America, pursuant to 34 CFR §99.31(a)(1).

- iii. Teach For America agrees to use, maintain, and redisclose Student Records only in accordance with the requirements of FERPA, as permitted by this Agreement and/or otherwise authorized by the School District or by law, and in compliance with the student data privacy requirements contained in the Data Sharing Agreement, a form of which is attached and incorporated hereto as, **Attachment B** to this Agreement, and only for the purposes for which disclosure was made.
- iv. Teach For America may re-disclose Student Records to third parties pursuant to Teach For America's provision of the Professional Development and Data Storage Services, as provided in 34 C.F.R. § 99.33(b), provided that Teach For America shall, in advance, provide the names of such parties and a brief description of such parties' legitimate educational interest in receiving such information.
- v. Pursuant to 34 CFR § 99.7(a)(3)(iii), School District shall include, in its annual notification of rights under FERPA, criteria that qualify Teach For America, in its capacity as a provider of professional development and data storage services, as a school official with a legitimate educational interest.

B. Certification and Credentialing Services.

- i. Teach For America shall facilitate the enrollment of individual Teachers in an alternative certification/licensure program that will enable the individual Teacher to obtain appropriate credentials to be a classroom teacher of record according to the requirements of the Every Student Succeed Act and applicable state regulations in existence at the time of signature of this agreement..
- ii. Teach For America shall not be responsible for, and shall not be in breach of any provision of this Agreement, in the event of any failure by an individual Teacher to fulfill their obligations to maintain their teaching credentials or obtain necessary waiver(s) to remain a classroom teacher of record.

V. GENERAL PROVISIONS

A. Fees-for-Service.

- i. School District shall pay Teach For America an annual fee for each Teacher employed under this Agreement to defray expenses Teach For America incurred in recruiting, selecting, providing Pre-Service Training and continuing professional development services to the Teachers employed by School District under this agreement. All payments for fees shall be in the form of check delivered to Teach For America or wire transfer to an account designated by Teach For America in writing.
- ii. With respect to each Teacher whose employment by School District is to commence in the 2024-2025 academic year, School District shall pay Teach For America an annual amount of \$5,000.00 for each year in which such Teacher is employed by School District, up to two years from the date such employment is to commence
- iii. With respect to each Teacher whose employment by School District is to commence in the 2025-2026 academic year, School District shall pay Teach For America an annual amount of \$5,000.00 for each year in which such Teacher is employed by School District, up to two years from the date such employment is to commence

B. Non-refund. Teach For America shall have no obligation to refund to School District any amount paid by School District in respect of any Teacher for any reason whatsoever.

C. Invoicing and Payment. Teach For America will invoice School District for all amounts due hereunder with respect to any academic year within thirty (30) days of the start of the academic school year, provided that Teach For America's failure to timely

do so, will not constitute a waiver of any of Teach For America's rights or constitute a breach by Teach For America.

- D. Term. The term of this Agreement will cover all Teachers who's employment begins with the School District during the 2024-2025 and 2025-2026 academic years. This Agreement will expire on the last school day of the 2025-2026 academic year.
- E. Termination. This Agreement may be terminated as follows:
- i. at any time by mutual written agreement of the Parties;
 - ii. by either Party, upon thirty (30) days' prior written notice to the other Party, provided that the terminating Party provides that notice no later than 120 days prior to the end of the current academic year; or
 - iii. by either Party upon written notice to the other Party in the event of a material breach of this Agreement that is incapable of being cured or, if capable of being cured, is not cured within thirty (30) days following receipt by the breaching Party of written notice of such breach from the non-breaching Party.
- F. Survivability and Effect of Termination. In the event of the expiration or termination of this Agreement, this agreement shall become void, with the exceptions that Section IIIA-E (School District placement and professional development responsibilities) shall survive and will remain in effect until such time as there are no Teachers employed under this contract. In addition, Sections VG (No Warranty), V.H (Mutual Indemnification), and V.I (Limitation of Liability) shall survive the expiration or termination of this Agreement indefinitely. Additionally, Teach For America will be entitled to all outstanding amounts due up to the date of expiration or termination.
- G. No Warranty. School District hereby agrees and acknowledges that Teach For America does not make and has not made any representation and warranty (express or implied) as to the fitness of any Teacher presented or provided by Teach For America and School District shall indemnify and hold harmless the TFA Indemnities (as defined below in

the Section related to Mutual Indemnification) from and against any Losses (also defined below in the same Section below) resulting from any claim related to the services provided by Teach For America, including, but not limited to, claims that any Teacher presented or provided by Teach For America was unfit for the position for which he or she was hired by School District.

- H. Mutual Indemnification. Each Party shall indemnify and hold harmless the other party and its officers, directors, employees and agents (the " Indemnitees") from and against any and all losses, liabilities, claims, damages, costs and expenses (including attorneys' fees) ("Losses") to which such Indemnitee may become subject arising out of a breach of this Agreement by the indemnifying party, except to the extent such Losses result from the willful misconduct or gross negligence of such Indemnitee.

- I. Limitation of Liability. Neither Party nor any of its officers, directors, employees or agents shall be liable to the other Party in connection to this Agreement, except for a Loss resulting from willful misconduct or gross negligence on the part of such Party; provided that in no event any such liability be in excess of the aggregate amount of the value of this Agreement. To the extent permitted by applicable state laws and regulations, neither Party shall have any liability to the other Party with respect to Losses asserted after 6 months of the expiration or termination of this Agreement, whichever is earliest.

- J. Surveys. School District acknowledges that Teach For America may survey individual constituents, teachers, etc. at the partner school sites regarding its programming and professional development of Teachers in the classroom.

- K. Amendment/Modification/Extension. Any amendment, modification, extension must be in writing and signed by each Party.

- L. Counterparts. This Agreement may be executed in any number of counterparts (including by electronic transmission).

M. Governing Law. This Agreement and all matters relating hereto shall be governed by, construed and interpreted in accordance with the laws of the State of Arizona.

N. Severability. If any term or provision of this Agreement is determined to be illegal, unenforceable or invalid in whole or in part for any reason, such provisions or part thereof shall be stricken from this Agreement, and such provision shall not affect the legality, enforceability or validity of the remainder of this Agreement. Such stricken provision shall be replaced, to the extent possible, with a legal, enforceable and valid provision that is as similar in tenor to the stricken provision as is legally possible.

O. Notices. Any notices to either Party under this Agreement shall be in writing and delivered by hand or sent by nationally recognized messenger service, or by registered or certified mail, return receipt requested, to the addresses set forth below or to such other address as that Party may hereafter designate by notice.

DISTRICT CONTACT

Name: _____
Title: _____
Address: _____
Email: _____

TEACH FOR AMERICA:

With an electronic copy to:

Name: Tony Best
Title: MD, Partnerships & Community Impact
Address: 4747 N. 32nd Street, Ste 103
:
Phoenix, AZ 85018
Email: tony.best@teachforamerica.org

Name: TFA Legal Affairs
LegalAffairs@teachforamerica.org
Email: _____
**Send only notices related to breach of contract and indemnity.*

P. Waiver. A waiver or a breach or default under this Agreement shall not be a waiver of any other subsequent breach or default. The failure or delay in enforcing compliance

with any term or condition of this Agreement shall not constitute a waiver unless expressly waived in writing .

Q. [PLACEHOLDER FOR SOLE SOURCE PROVIDER LANGUAGE]

R. Authority. This Agreement supersedes all communications between the parties related to the subject matter of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, each of School District and Teach For America has caused its duly authorized representative to sign this Agreement in the space provided below.

Osborn School District

By: _____
Name: Michael Robert, Ed.D.

Title: Superintendent

Address: 1226 W. Osborn Rd.

Phoenix, AZ 85013

Teach For America

By: _____
Name: Tony Best

Title: MD, Partnerships & Community Impact

Address: 4747 N. 32nd Street,
Ste 103

Phoenix, AZ 85018

Teach For America

Contract Owner Attestation:

This contract required legal changes to the required terms and was reviewed/approved by TFA Legal Affairs in this final form.

This contract did not require legal changes and was not reviewed by TFA Legal Affairs.

Name: _____
Title: _____

EXHIBIT A/
EXHIBIT B

Certification (subject) Area	Grade Level	Agreed Number of Teachers	Academic Years of Employment
Elementary, Special Education, Middle School (math, science, ELA, social studies)	K-8th	0-12	2024-2025 through 2029-2030

ATTACHMENT A
AMERICORS PROHIBITED ACTIVITIES

Citations:

45CFR § 2520.65 -

While charging time to the AmeriCorps program, accumulating service or training hours, or otherwise performing activities supported by the AmeriCorps program or CNCS, staff and members may not engage in the following activities:

- a. Attempting to influence legislation;
- b. Organizing or engaging in protests, petitions, boycotts, or strikes;
- c. Assisting, promoting, or deterring union organizing;
- d. Impairing existing contracts for services or collective bargaining agreements;
- e. Engaging in partisan political activities, or other activities designed to influence the outcome of an election to any public office;
- f. Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, political platforms, political candidates, proposed legislation, or elected officials;
- g. Engaging in religious instruction, conducting worship services, providing instruction as part of a program that includes mandatory religious instruction or worship, constructing or operating facilities devoted to religious instruction or worship, maintaining facilities primarily or inherently devoted to religious instruction or worship, or engaging in any form of religious proselytization;
- h. Providing a direct benefit to—
 - i. A business organized for profit;
 - ii. . A labor union;
 - iii. partisan political organization;
 - iv. . A nonprofit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986 related to engaging in political activities or substantial amount of lobbying except that nothing in these 9 provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and
 - v. An organization engaged in the religious activities described in paragraph 3.g. above, unless CNCS assistance is not used to support those religious activities;
- i. Conducting a voter registration drive or using CNCS funds to conduct a voter registration drive;
- j. Providing abortion services or referrals for receipt of such services; and
- k. Such other activities as CNCS may prohibit.

Individuals may exercise their rights as private citizens and may participate in the activities listed above on their initiative, on non-AmeriCorps time, and using non- CNCS funds. Individuals should not wear the AmeriCorps logo while doing so.

Osborn Elementary School District and Teach For America, Inc. Data Sharing Agreement

This Data Sharing Agreement (“DSA”), effective on the date of execution by the last signing Party (the “Effective Date”), is made and entered into by and between Teach For America, Inc. (“Teach For America,” or “Recipient”), and the **Osborn Elementary School District** (“Partner”), (each a “Party” and collectively, the “Parties”).

WHEREAS, the PARTNER and Teach For America entered into a Professional Services Agreement (“PSA”) dated between FY2024 and FY2026 whereby Teach For America agreed to recruit, select, train and provide ongoing professional development to individuals committed to closing the achievement gap by serving as effective classroom teachers specifically equipped to enhance student achievement in under-resourced school systems (“Participants”).

WHEREAS, Teach For America desires to use the PARTNER Data to track the growth and achievement of students taught by Participants supported by Teach For America and to measure the impact of these Participants within their contexts in order to provide: tailored support and professional development programming for these Participants, report to funders and board members, and to evaluate and evolve our model for selecting new teachers into the program, and support PARTNER in improving teacher development, effectiveness and student outcomes. As such, under 34 CFR 99.31(a) Teach For America has a legitimate educational interest in accessing and using, and (b) PARTNER may share with Teach For America, the PARTNER Data described herein;

WHEREAS, The Parties wish to enter into this DSA, which sets forth the terms under which the Parties will share the PARTNER and Teach For America data consistent with appropriate confidentiality obligations and applicable laws;

NOW THEREFORE, The Parties agree as follows:

I. Definitions

- A. “Breach” will mean any actual or reasonably suspected unauthorized access, acquisition, use, disclosure, loss, modification, destruction, or inability to account for PARTNER Data.
- B. **[GENERAL STUDENT DATA]** “PARTNER Student Record Data” means and refers to the data described more fully in **Appendix A** that PARTNER provides to Teach For America in connection with this DSA.
- C. **[CULTIVATE SURVEY DATA]** “PARTNER Cultivate Survey Data” means and refers to data collected through the Cultivate student survey via UChicago Impact’s Survey Administration Tool from students in Participant classrooms, grades 5-12.
- D. “PARTNER Data” collectively refers to **Student Record Data and Survey Data**, referenced above.
- E. “FERPA” means and refers to the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, and implementing regulations set forth in 34 CFR Part 99.
- F. “Personal Data” means and refers to any information that identifies or that can reasonably be used to identify a specific individual, including but not limited to any information that meets the definition of “Personally Identifiable Information” set forth in 34 C.F.R. § 99.3
- G. “Privacy and Security Laws” means and refers to (i) all applicable U.S. federal, state, and local laws, rules, regulations, directives and governmental requirements currently in effect and as they become effective relating in any way to privacy, confidentiality, security, or breach notification of Personal Data, including but not limited to FERPA and (ii) all applicable industry standards concerning privacy, data protection, confidentiality or information security.

II. Description of Data Access, Exchange and Use

- A. **[GENERAL STUDENT DATA]** PARTNER will provide the PARTNER Student Record Data described in **Appendix A** to Teach For America in a form, format, frequency, and security feature mutually agreed by the Parties and laid forth in **Appendix A**.

- B. **[CULTIVATE SURVEY DATA]** Participants will receive a unique link for student survey administration through UChicago Impact’s Survey Administration Tool; link will be shared with students and responses will be kept confidential and stored on secure servers. Only UChicago Impact staff and agents necessary for administration of the survey will have access to student and teacher identifiers during administration as described in **Appendix B**.
- C. The restricted PARTNER Data will be used solely for the purposes agreed upon by the two parties.
- D. Teach For America may request additional data, use of data, or use of 3rd party data tools, surveys or systems, via written requests, to PARTNER at any time, by submitting the names of such parties and a brief description of such parties’ legitimate educational interest in receiving such information. For the avoidance of doubt, this form of request does not entail or require a written contract amendment. If PARTNER agrees to provide such data or to an additional use of data, all terms of this agreement apply to the additional data. This includes ongoing data for subsequent cohort years, in which Teach For America and PARTNER have entered a PSA, after this original DSA is signed.
- E. **[TFA DATA]** Access to Teach For America Data will be limited solely to the appropriate PARTNER staff designated in writing (after executing **Attachment A**) and the data may not be loaned or otherwise conveyed to anyone other than authorized recipients of the parties.
- F. Teach For America Agrees as follows:
1. **[TFA DATA]** Provide PARTNER with a dataset (after executing **Attachment A**) that will allow for the identification of Teach For America Teachers in the existing district data system ("Teach For America Data"). Teach For America and PARTNER agree that both parties will follow appropriate data protection protocols in transferring this data to representatives of PARTNER as well as protect all personal data.
 2. **[TEACHER EVALUATION DATA]** Access to PARTNER Teacher Evaluation/Observation data at the identified individual teacher level will be limited solely to Teach For America regional and national staff (after executing **Attachment C**) and the data may not be loaned or otherwise conveyed to anyone other than authorized recipients of the parties to this agreement.
 3. **[GENERAL STUDENT DATA]** Access to PARTNER Student Record Data at the individual student level will be limited solely to appropriate Teach For America national analytics staff designated in writing (after executing **Attachment B**) and the data may not be loaned or otherwise conveyed to anyone other than authorized recipients of the parties to this agreement.
 4. **[GENERAL STUDENT DATA]** Access to PARTNER Student Record Data aggregated by class/teacher will be limited solely to Teach For America employees, funders, and board members. Teach For America agrees that the data may not be loaned or otherwise conveyed to anyone other than authorized recipients of the parties to this agreement.
 5. **[SURVEY DATA]** Access to PARTNER Cultivate Survey Data will be limited solely to Teach For America employees and Participants for ongoing coaching and development of current and future Participants. Teach For America agrees that the identified Student Survey Data may not be loaned, used, or otherwise conveyed to anyone other than internal staff, current and future Participants, using software services to securely house and host this data. Further, no student identifiable information will be reported externally; all data reported externally will be reported in the aggregate or disaggregated by race/ethnicity /gender (with subgroups not less than 5).
 6. Upon execution of **Attachment B**, Teach For America will not share PARTNER aggregate student data for student cohorts less than five (5).
 7. Teach For America may externally share de-identified and aggregate analyses and conclusions that do not identify students or the PARTNER; provided, however, Teach For America will not externally share or publish conclusions from any analyses that identifies the district, without the prior consent of PARTNER.
 8. Teach For America agrees to share any findings from its analyses and/or aggregate reports with PARTNER.

III. DUTIES

- A. The PARTNER will perform the following duties:

- i. Provide data for the purposes of this Agreement in compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. section 1232g and 34 C.F.R, section 99, and related Arizona Education Code provisions.
- ii. Provide Teach For America with information security specifications required to transmit pupil record information electronically in the form, format, frequency, and security features laid out in **Appendix A**.
- iii. **[SURVEY DATA]** Authorizes Teach For America and Participants, by the execution of this Agreement, to administer student surveys to students in Participant classrooms, in the form, format, frequency and security features laid out in **Appendix B**.
- iv. **[SURVEY DATA]** Authorizes Teach For America to administer survey students by naming Teach For America as an approved affiliate or partner and third-party beneficiary of the PARTNER with regard to all parental permission/releases previously signed by students and/or parents, especially as they relate to the collection of survey data from students.

B. Teach For America will perform the following duties:

- v. Comply with all FERPA and Arizona Department of Education Provisions, including the following:
 - a. Teach For America further agrees not to share data received under this DSA with any other entity not set forth in this Agreement. Teach For America agrees to allow PARTNER access to any relevant Teach For America records for purposes of completing authorized audits of the parties.
 - b. Require all employees, contractors and agents of any kind to comply with all applicable provisions of FERPA **[and other federal, state and local laws]** with respect to the data shared under this agreement. Teach For America agrees to require and maintain an appropriate confidentiality agreement from each employee, contractor or agent with access to data pursuant to this agreement and Attachment B.
 - c. Maintain all data obtained pursuant to this agreement in a secure computer environment and not copy, reproduce or transmit data obtained pursuant to this agreement except as necessary to fulfill the purpose of the original request. All copies of data of any type, including any modifications or additions to data from any source that contains information regarding students, are subject to the provisions of this agreement in the same manner as the original data. The ability to access or maintain data under this agreement shall not under any circumstances transfer from Teach For America to any other institution or entity.
 - d. Not disclose any PARTNER Data obtained under this agreement in a manner that could identify an individual student to any other entity in published results of data use authorized by this agreement.
 - e. Use data in a manner that does not permit personal identification of parents and students by anyone other than representatives of Teach For America authorized by this Agreement with legitimate educational interests for purposes of this Agreement.
 - f. Destroy all personally identifiable PARTNER Data obtained under this agreement when it is no longer needed for the purpose for which it was obtained. Nothing in this agreement authorizes Teach For America to maintain personally identifiable data beyond the time period reasonably needed to complete the purpose of the request. After creating and verifying the final merged data set, all personally identifiable data shall be destroyed in compliance with 34 CFR Section 99.31 (a) (6). Teach For America agrees to require all employees, contractors, or agents of any kind to comply with this provision. Consistent with FERPA, Teach For America will retain a de-identified data set to conduct analyses for specific projects that have been approved in advance and in writing by PARTNER.
- vi. Teach For America shall comply with the PARTNER's information security specifications prior to receiving any electronic transfers of pupil record information. PARTNER may require Teach For America to provide documentation of compliance prior to any transmittal.
- vii. Teach For America shall designate in writing a single authorized representative able to request data under this agreement. The authorized representative shall be responsible for transmitting all data requests and maintaining a log or other record of all data requested and received pursuant to this agreement, including confirmation of the completion of any projects and the return or destruction of data as required by this

agreement. PARTNER or its agents may, upon request, review the records required to be kept under this section. Teach For America's authorized representative must sign and complete the Confidentiality Agreement, (**Attachment B**) which is incorporated by reference,

- viii. If Teach For America experiences a Breach, Teach For America will immediately take steps to mitigate any harm resulting from such Breach and/or as are required under applicable Privacy and Security Laws. Teach For America will report in writing to PARTNER without unreasonable delay, but in no event later than forty-eight (48) hours of determining that a Breach of PARTNER Data has occurred. Teach For America will cooperate with any reasonable PARTNER requests for information regarding such Breach.

IV. GENERAL PROVISIONS

- A. **TERM.** The Term of this Agreement shall begin on the Effective Date, cover all Participants engaged by the PARTNER under all PSAs originally dated between 2024 and 2026, and any new PSAs executed through the date of this Agreement’s expiration. While this Agreement shall expire on June 30, 2026 all sharing arrangements shall be valid until such time there are no Participants engaged under the specified PSAs and MOUs.
- B. **TERMINATION.** This Data Sharing Agreement may be terminated as follows:
 - i. At any time by mutual agreement of the parties;
 - ii. By either party upon thirty (30) days prior written notice to the other Party;
 - iii. By either party upon written notice to the other in the event of a material breach of this Agreement that is not cured within thirty (30) days following the receipt by the breaching party of written notice from the non-breaching party.
- C. **EFFECT OF TERMINATION.** If this Agreement expires or is terminated by either party, it shall become void. The expiration or earlier termination of this specific Agreement shall not serve to terminate the associated PSA.
- D. **GOVERNING LAW** The validity, interpretation and performance of this agreement shall be determined according to the laws of the State of Arizona.
- E. **INDEMNIFICATION** Teach For America shall indemnify and hold the PARTNER and its Board Members, administrators, employees, agents, attorneys, and contractors (Indemnitees) harmless against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this agreement or its performance, whether such loss, expense, damage or liability was proximately caused in whole or in part by the negligent or willful act or omission of Teach For America, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it.
- F. **NOTICES** All notices required or permitted by this Agreement shall be in writing and shall be either personally delivered or sent by nationally-recognized overnight courier, facsimile or by registered or certified U.S. mail, postage prepaid, addressed to the individuals as set forth below (except that a party may from time to time give notice changing the address for this purpose). A notice shall be effective on the date personally delivered, on the date delivered by a nationally-recognized overnight courier, on the date set forth on the receipt of a telecopy or facsimile, or upon the earlier of the date set forth on the receipt of registered or certified mail or on the fifth day after mailing.

AGENCY 1:	TEACH FOR AMERICA	AGENCY 2:	Osborn Elementary School District
Name, Title		Name, Title	
ADDRESS:	4747 N. 32 nd Street, Suite 130 Phoenix, AZ 85018	ADDRESS:	
TELEPHONE:		TELEPHONE:	

EMAIL:		EMAIL:	
--------	--	--------	--

G. The points of contact for technical issues regarding the exchange, storage and security of the PARTNER Data and related technical issues are:

Teach For America: Sariah Winn; sariah.winn@teachforamerica.org

Osborn Elementary School District: **NAME OF PERSON RESPONSIBLE FOR PROVIDING/ENSURING ACCESS TO DATA**

H. AMENDMENT, MODIFICATION, EXTENSION. Any amendment, modification or extension must be in writing and signed by both Parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the last day noted below.

AGENCY 1:	TEACH FOR AMERICA	AGENCY 2:	Osborn Elementary School District
ADDRESS:	4747 N. 32 nd Street, Suite 130 Phoenix, AZ 85018	ADDRESS:	
TELEPHONE:		TELEPHONE:	
EMAIL:		EMAIL:	
SIGNATORY NAME (PRINT):		SIGNATORY NAME (PRINT):	
SIGNATORY TITLE:		SIGNATORY TITLE:	
SIGNATURE:		SIGNATURE:	
DATE:		DATE:	

APPENDIX A - DATA ELEMENTS, FORM, FORMAT, FREQUENCY, AND SECURITY FEATURES

Data Elements

PARTNER will, to the fullest extent possible, include the following data and specified variables in the PARTNER Data sets provided to Teach For America (limited only by what is available through the method of access);

- a. The following teacher data and variables are essential to Teach For America's data request:
 - i. district, district code, school, school code
 - ii. Subject name, course name, course ID, section ID

- b. The following teacher data and variables are helpful but not essential to Teach For America's data request:
 - i. years employed with partner
 - ii. TFA affiliation (current CM/ alumni)
 - iii. certification/ license level
 - iv. gender
 - v. race
 - vi. ethnicity
 - vii. student/parent survey summary results (where available)

- c. The following student data and variables are essential to Teach For America's data request:
 - i. interim assessment scores (BOY, MY, EOY) (all scores including growth goals/targets, grade level equivalency, scale scores, percentile rank, or other scales available)
 - ii. previous and current year ASAA scores, all scores including scale score, proficiency/ performance level, percentile rank, growth met, student growth percentile, or other scales available)
 - iii. student survey results (all scores including individual question scores, aggregate construct scores, raw scores, any deidentified open ended responses or other scales available)
 - iv. test grade
 - v. test subject
 - vi. test year
 - vii. Student ID number

- d. The following student data and variables are essential to Teach For America's data request:
 - i. grade level
 - ii. race/ ethnicity
 - iii. ELL status
 - iv. special education/ disability status
 - v. low socioeconomic-status (SES)
 - vi. days present in school
 - vii. days enrolled in school

- e. The following aggregate data are essential to Teach For America's data request:
 - i. PARTNER average scores for all interim assessment tested grades and subjects (all scores including growth goals/targets, grade level equivalency, mastery, percentile rank, or other scales available)
 - ii. PARTNER average scores for all state tested grades and subjects (all scores including scale score, proficiency/ performance level, raw scores, percentile rank, or other scales available) tested grades and subjects (all scores including scale score, proficiency/ performance level, raw scores, percentile rank, or other scales available)
 - iii. PARTNER average scores for all [student survey] surveyed grades and subjects (all scores including individual question scores, aggregate construct scores, raw scores, any deidentified open ended responses or other scales available)

Data Security

Teach For America employs a number of strategies to secure data and limit unnecessary access during transfer, storage, and processing. We encrypt data in transfer as well as at rest when it is being stored in a data repository. For our internal data storage, we change encryption keys on a regular basis to avoid stale credentials and unwanted legacy access. Data is regularly obfuscated for analytics and reporting purposes, and is only presented to stakeholders (e.g., TFA staff, board members, funders, SEAs/LEAs) in aggregate, rolled up at the classroom, instructor, school, or district level. We use best practices for data isolation, including limiting accounts for vendors who push data to our systems and centralized oversight of user accounts for external systems when we need to pull the data ourselves. We use a “least privilege granted” model for access to internal systems, employing multi-factor authentication where feasible, and monitor access across these systems with auditable logs. Additionally, we have blanket data privacy training for all staff that covers key elements of working with PII, sensitive data, and student data.

Teach For America shall also have a written incident response plan, which shall include but is not limited to, prompt notification to PARTNER in the event of a security or privacy incident, as well as procedures for responding to a breach of any of PARTNER’s Data that is in Teach For America’s possession. Teach For America agrees to share its incident response plan upon request.

APPENDIX B: DESCRIPTION OF SYSTEM(S) USED IN THE TRANSFER OF PARTNER CULTIVATE SURVEY DATA, FREQUENCY AND SECURITY FEATURES

System Description:

Cultivate Description:

This **Appendix B** shall serve as Teach For America- **Phoenix**'s official notification of the use of the UChicago Impact Cultivate for Coaches student survey for professional development and organizational reporting. Cultivate for Coaches is a professional development program designed to support coaches and Participants in creating learning environments that positively affect what students believe about themselves as learners and the strategies they employ in their classrooms, ultimately improving student academic performance. This program includes student surveys for grades 5-12 administered by UChicago Impact. The survey is crucial because it will provide Participants with important information on students' perceptions of the classroom learning environments that, in turn, can support their understanding of strengths and areas of growth. Below we've outlined the various ways Teach For America- **Phoenix** and Participants will utilize Cultivate [student survey data](#), including but not limited to:

- Participants review student feedback to prioritize areas for growth.
- Coaches utilize data to support individual teacher development, based on evidence from student surveys, and incorporate evidence-based best practices provided by University of Chicago.
- Teach for America reports aggregate data as a key performance indicator for continuous improvement of programmatic supports.

Cultivate Survey Security Features:

UChicago Impact will administer the Cultivate for Coaches Survey to students of TFA Participants in grades 5-12. The surveys will be administered using UChicago Impact's Survey Administration Tool. Each teacher will receive a unique link for student survey administration.

- Student identification will be kept confidential and stored on secure servers for both outreach and survey administration. Only UChicago Impact staff and agents necessary for administration of the survey will have access to student and teacher identifiers during administration.
- Students will select their birthdate, gender, grade level, school and teacher using a combination of drop-down lists or radio buttons. This data is collected solely for the purposes of reconciling multiple surveys from the same students. Students have the right to omit responses to any question. Once data collection and reporting are complete, student identifying information will be permanently deleted.
- Students will also have the option of selecting their race/ethnicity in order for teachers to understand how student perceptions vary by race/ethnicity.
- To receive student data, CMs must have at least 50% of students (based on student count provided by TFA) complete the survey and have at least 10 valid respondents per item to receive full report data. Partial survey responses will also be accepted.
- Only aggregate data (for classrooms with at least 10 students) will be reported to teachers on a password-protected basis
- TFA will have access to student-level data without any identifiable information through a password-protected system.
- UChicago Impact has the right to keep all non-identifiable student scores for national benchmarking purposes but cannot report on any aggregate results without explicit permission from TFA.
- UChicago Impact employs several industry standard practices to secure data and prevent unauthorized access. Data is encrypted both while in transit during the survey process, and while at rest when stored in the data repository. Encryption keys are changed on a regular basis to avoid stale credentials and unwanted legacy access. Data is regularly obfuscated for analytics and reporting purposes and is aggregated by being rolled up at the classroom, instructor, school or district level. The server management team enforces data isolation and oversight of all user accounts accessing data, including continuous monitoring of access across our systems using centralized, auditable logs.

ATTACHMENT B

CONFIDENTIALITY AGREEMENT FOR DATA USE

I am working as an authorized representative for Teach For America (“TFA”) on a project involving Osborn Elementary School District (“OSD”) students and teachers affiliated with TFA. I understand that my work on this project involves the use of OSD data that is confidential under state law, federal law, or both state and federal law.

All personally identifiable information is to be protected in adherence with FERPA guidelines. I will refrain from including personally identifiable information in any form of communication with anyone outside the project or outside Teach For America. This includes emails, instant messaging, faxes, other written correspondence, and any type of oral conversation. When conversing with any OSD or school employees about any students, staff, schools, or local education agency (“LEA”) in the execution of my assigned duties, I will take all precautions to protect the confidentiality of all personally identifiable information.

I understand that I can be removed from this project if it is determined that I either intentionally violated or was willfully negligent on any aspect of the Confidentiality Agreement. Further, my violation of or negligence regarding this Confidentiality Agreement may put in jeopardy the working relationship between TFA and the OSD. I also understand that my violation of this Confidentiality Agreement could result in my being held liable for damages in a civil lawsuit.

The term of this Agreement is effective as of the date signed, below, and shall expire on June 30, 2026.

OSD shall have the right at its sole discretion to terminate my access to the Confidential Information upon fifteen (15) days written notice to Teach For America. OSD shall have the right at its sole discretion to terminate my access to the Confidential Information immediately upon my breach of any confidentiality obligations herein. Notwithstanding anything to the contrary, my confidentiality obligations under this Agreement shall survive any termination or expiration of this Agreement.

AGENCY:	TEACH FOR AMERICA
ADDRESS:	4747 N. 32 nd Street, Suite 130 Phoenix, AZ 85018
TELEPHONE:	
EMAIL:	
SIGNATORY NAME (PRINT):	
SIGNATORY TITLE:	
SIGNATURE:	
DATE:	

COMPLIANCE WITH FERPA. To effect the transfer of data subject to FERPA, authorized representative agrees to:

1. In all respects comply with the provisions of FERPA. For purposes of this agreement, “FERPA” includes any amendments or other relevant provisions of federal law, as well as all requirements of Chapter 99 of Title 34 of the Code of Federal Regulations. Nothing in this agreement may be construed to allow either party to maintain, use, disclose or share student information in a manner not allowed by federal law or regulation.
2. Use the data shared under this agreement for no purpose other than work authorized under Section 99.31(a)(6) of Title 34 of the Code of Federal Regulations. Agent further agrees not to share data received under this MOU with any other entity without the **OSD** approval. Agent agrees to allow the Office of the State Auditor, subject to FERPA restrictions, access to data shared under this agreement and any relevant records of Agent for purposes of completing authorized audits of the parties.
3. Maintain all data obtained pursuant to this agreement in a secure computer environment and not copy, reproduce or transmit data obtained pursuant to this agreement except as necessary to fulfill the purpose of the original request. All copies of data of any type, including any modifications or additions to data from any source that contains information regarding individual students, are subject to the provisions of this agreement in the same manner as the original data. The ability to access or maintain data under this agreement shall not under any circumstances transfer from Agent to any other institution or entity.
4. Not to disclose any data obtained under this agreement in a manner that could identify an individual student, except as authorized by FERPA, to any other entity. Agent agrees to abide by the TFA’s reporting policy of deleting all data items that include any group of students less than five (5).
5. Not to provide any data obtained under this agreement to any party ineligible to receive data protected by FERPA or prohibited from receiving data from any entity by virtue of a finding under Section 99.31(6)(iii) of Title 34, Code of Federal Regulations.
6. Destroy all data obtained under this agreement when it is no longer needed for the purpose for which it was obtained. Nothing in this agreement authorizes the Agent to maintain data beyond the time period reasonably needed to complete the purpose of the request. All data no longer needed shall be destroyed or returned to the **OSD** in compliance with 34 CFR Section 99.35(b)(2).

PERSONALLY IDENTIFIABLE INFORMATION (PII): Any information about an individual maintained by an agency, including any information that can be used to distinguish or trace an individual's identity such as name, social security number, date or place of birth, mother's maiden name, biometric records, and any other personal information that is linked or linkable to an individual.

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – V

Agenda Item

Call to the Public

For Board: Action Discussion Information

Background –

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

The public will be able to listen to the meeting live through livestream. An Osborn employee will read the Call to the Public comments received via email. Any communication received in Spanish, will be translated and read to the members of the Governing Board in English. The comments in their entirety will be presented to the Governing Board in writing. You may also present a live Call to the Public if you are attending in person or on the YouTube Livestream. An individual wishing to address the Governing Board using technological access must email their message or request to speak live to lnye@osbornsd.org by 12:00pm on March 19, 2024.

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 19, 2024

Board Meeting

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

Agenda Item Number –VI

Agenda Item

Board Presentation—Technology Department

For Board: Action Discussion Information

Background –

Jamal Dana, Director of Technology, will provide the Governing Board with a comprehensive review of the work he and his team have completed and anticipate in summer 2024. The review may include anticipated bond projects.

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 19, 2024

Board Meeting

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

Agenda Item Number –VII-A

Agenda Item

Administrative Reports

For Board: Action Discussion Information

Background –

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

Legal

Financial

Governing Board Goals

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

Recommendation

For update and information only

Moved _____ Seconded _____ P/F

Clarendon Board Report

To: Osborn School District Governing Board

Date: 3/5/2024

Re: February 2024 Events



Staff Highlights

AASA Preparation

- It is testing season! Teachers have been going through the mandatory state assessment training and getting their rooms ready for the state standardized tests.
- Teachers have been continuing to use our WIN (What I Need) time to strategically provide intervention and enrichment for students to ensure success on AASA.

PLC Solution Tree

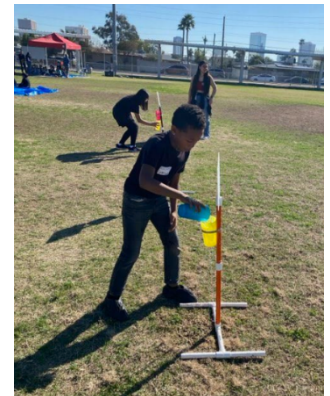
- Clarendon sent the leadership team and other teacher leaders to the PLC Summit in downtown Phoenix.
- The conference focused on topics around the 4 PLC Questions and the 3 Big Ideas for PLCs (A focus on learning, A collaborative culture and collective responsibility, and A results orientation)
- PLC work continues to be a focus on the Clarendon campus as we continue our serious commitment to high levels of learning for all.



Student Highlights

4th Grade Water Day

- All of our 4th grade Cougars were joined by Solano and Longview for the district-wide 4th grade Water Festival hosted by Project WET and University of Arizona.
- Arizona Water Festivals (AWF) instill a deeper understanding of water in the earth systems and Arizona's water resources through a 4th grade curriculum unit driven by exploration and inquiry.
- The program includes:
 - teacher professional development
 - 10 lesson plans that activate learning
 - a festival event with water professionals and community volunteers engaging students in activities on groundwater, watersheds, the water cycle and water conservation technology.



Partnership Highlight

Traveling Cup

- Teachers were able to keep their energies high on Valentine's Day with an OSDEF-sponsored coffee haul through Traveling Cup.
- All were grateful for the generous gift from OSDEF!

Million Dollar Teacher Project

- Million Dollar Teacher Project sponsored a Take Your Teacher to Lunch Event for the Cougar Staff!
- Staff were excited about the lunch from The Vig, as well as all of the games and prizes! It was a great time!



Encanto Board Report

To: Osborn School District Governing Board

Date: 3/5/2024

Re: March School Events



Student Highlights and Staff Highlights

Awards Assembly for the Month - Our core values are aligned with the district's core values and at the end of each month we hold an award assembly to recognize students who demonstrate the core value of the month. The core value for March *Growth*.

A+ School of Excellence label presentation - On March 27th, the Arizona Education Foundation will honor Encanto with the highly coveted A+ School of Excellence designation. This achievement is the culmination of years of dedicated effort by our entire school community. Each member of our campus embodies our core values and has played a significant role in earning this prestigious recognition. Through unwavering commitment to excellence, we have consistently upheld high standards of education, which is clearly reflected in this well-deserved award.

Partnership Highlights

Encanto Community - During Read Across America Week from March 4th to March 8th, we were fortunate to have 44 guest readers join our classrooms, sharing their favorite books with our students. Following their readings, these community members engaged with our students by reflecting on the significance of reading in their lives. They answered thought-provoking questions such as: Why is reading important to you? Have you ever faced challenges with reading? How do you relate to the story you shared? And, in what ways has reading impacted your life? These interactions not only fostered a love for reading but also highlighted the invaluable support and partnership we receive from our community members in nurturing our students' academic and personal growth.

Phoenix College - I'm excited to announce that our collaboration with the Future Teachers Club remains strong. On March 8th, they'll be joining us for our reading picnic, bringing a range of engaging activities for our students to enjoy. From crafting bookmarks to setting up reading stations, their involvement underscores the importance of reading in our community and the valuable contributions of our future educators.

Parent Teacher Conferences - We will warmly open our doors and welcome about 500 of our parents during the parent-teacher conferences. Throughout this event, we will collaborate closely with them, placing emphasis on their children's accomplishments and celebrating their ongoing progress. Simultaneously, we will address any areas where further growth is attainable. This

dedication to partnership and a shared vision seamlessly aligns with our mission of ensuring success for every student.



Montecito Community School Board Report



To: Osborn School District Governing Board

Date: 3-5-24

Re: February 2024 Events

Campus Highlights

- ★ The **Osborn Education Foundation** held their monthly Board meeting at Montecito on February 13. The OSDEF Board was able to hear highlights of the program from administrator Abby Potter-Davis, as well as how the different mini-grants have impacted teaching and learning in our Montessori program. The Board also got to tour the campus and spend some time in classrooms.
- ★ On February 14, all Montessori Staff gathered for some Valentine's Day snacks and community building, as well as some collaborative learning. The main focus of the learning was the important role of the **Assistant** in the Montessori classroom. The teachers and assistants reviewed a document that outlined the various roles and responsibilities of the Montessori Assistant and reflected on how to maximize the Teacher/Assistant partnership to support student learning and engagement.
- ★ We are so excited to welcome families to **Family Conferences** during the week of March 4. In addition, our small but mighty school is proud to host a **Scholastic Book Fair** for our students and families. We have several amazing parents who have volunteered to run the book fair throughout the conference week

SCHOLASTIC
BOOK FAIR

Student Highlights

- ★ Each class had so much fun celebrating Valentine's Day ❤️. There was plenty of sugar and hearts to go around, and students enjoyed decorating cookies, cupcakes and cards together.



OMS March Board Report

To: Osborn School District Governing Board

Date: 3/5/2024

Re: February 2024 Events



Staff Highlights

-Professional Development for February focused on the following topics:

February 7 - Anatomy of a Lesson

February 14- 8th grade placement recommendations for high school

February 21-AASA Staff Training

February 28-Preparation for Family/Teacher Conferences

We were able to send five staff members to the PLC Summit. They came back to OMS feeling energized and ready to share and apply their new knowledge! We want to continue to strengthen our content team meetings and this was a great step in that direction!



Additionally, the Instructional Leadership Team traveled to Dallas, Texas for the NIET National Conference February 28th through March 1st. It was a valuable time to be able to prepare and plan as a team in preparation for the end of the school year.

Student Highlights

-We were able to take 244 students to Great Skate for the February incentive trip! Everyone had a great time and came back to campus exhausted from all the fun!

-The spring sports season has started. We had tryouts for the softball, baseball and track team over the past two weeks and our first games will be the week of March 18. We wish our teams the best of luck in the final sports season of the year!

-We began our 3rd cycle of 21st CCLC after school clubs and some of our offerings for the last session of the year include:

Photography Club, Hair and Beauty, Mural Club, Board Game Club, Self Care Besties, Robotics, Math and ELA Tutoring, Student Council, Basketball Club, Drama Club, Arts and Crafts, Science Experiment Club, Algebra Qualifying Test Club and Rootel Sol.

-Our English Learners took the AZELLA test February 20th through the 23rd. Our students have worked so hard this year on their language skills and we are proud of the effort they gave during the AZELLA assessment!

Partnership Highlights

-On Monday, March 4th, Dr. French from Phoenix College coordinated with Mrs. Georges to play a free concert at OMS. The concert was a wonderful event and a great way to end the day!



Solano Board Report

To: Osborn School District Governing Board

Date: 3/5/2024

Re: March 2024 Events



Staff Highlights

Testing Season

- We have completed AZELLA testing and our tigers took their time and did their very best. We can't wait to see all their hard work pay off.
- Teachers are preparing for the testing season by digging into the data to identify areas of strength and focus to ensure every student will maximize their growth on the upcoming AASA test. Solano's instructional cycles' standards based assessments are the foundation of our work to ensure we know where each student is currently performing aligned to grade level standards.

Student Highlights

Valentine's Piece of My Heart Event

- Parents filled the library to have their picture taken with their student(s) and designed a heart frame to showcase their Valentine's Day family photo.

4th Grade Water Day

- Our 4th grade team attended the district-wide 4th grade Water Festival hosted by Project WET and University of Arizona. The inquiry-based field trip allowed our tigers to be scientists for the day as they deepened their understanding of water conservation technology which is much needed in our desert climate and to overcome future water shortage concerns.

Partnership Highlight

Osborn School District Education Foundation (OSDEF)

- Thank you to the Osborn School District Education Foundation for the coffee treats through the Traveling Cup. In addition, we had the pleasure of having our former superintendent, Mrs. Patty Tate, as our guest reader for our February Kids Read. The OSDEF continues to make a difference for students and staff.



TO: Governing Board

FROM: Diana Vargas

DATE: March 19th, 2024

RE: Business Services update

Accounts Payable

- Business Services processed **213** invoices in the month of February
- February Vendor Payments totaling **\$868,519.99**

2023 1099 tax forms issued to vendors at the end of the January.

Payroll

- February Staff Compensation totaling **\$2,134,552.13**
- Total employees - **394**

2023 W2 tax forms issued to current and previous employees at the end of January.

Training newly shared staff on Payroll Technician duties and developing a shared staff calendar to support both Student Data and Payroll department needs.

Purchasing

- Business Services processed **81** purchase orders in the month of February
- February Vendor Procurements totaling **\$398,598.91**

Formal Procurement Process (solicitation, evaluation, selection and award) completed for Capital Project Management Services.

Revenues

- February direct cash /check Revenues totaling **\$383,583.98**
- February County Treasurer Revenues totaling **\$2,189,304.57**
- Total February Revenues **\$2,572,888.55**

2023 State Tax Credit Report submitted to AZ Department of Revenue.

Upcoming Projects/ Items:

Procurement for Audit Services- RFP process

Procurement for Architect & Engineering Services- RFQ process

AASBO Spring Conference attendance

March 2024

Clarendon School

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

Encanto School

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

Longview School

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

Montecito

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

Osborn

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

Osborn Middle School

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

Solano School

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

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

Contract Issuance

Contracts were issued on 2/21/24 to certified teachers, support professionals and administrators. Teachers and support professionals contracts are due back by 3/12/24, whereas psychologists and administrators contracts are due back by 3/21/24.

Recruitment Season Progress

We are grateful to have been invited for the third consecutive year to the Phoenix College Career and Transfer Fair on February 27th, 2024. We were able to provide information regarding existing vacancies and answer questions about Osborn School District in general. We find that any opportunity to promote Osborn is invaluable and great for fostering relationships (in alignment with our core value).

We also participated in the Arizona Teacher Talent Convening pre-session on Wednesday February 28th, 2024. The focus of Wednesday's session was utilizing the Arizona Classroom Teacher Attrition and Retention Dashboard to find useful information. The actual Convening, occurred on Monday March 18th and had an aim to provide a dynamic space for leaders to come together and tackle critical issues facing our education system. Specifically, we focused on action-oriented collaboration to address teacher shortages while also fostering diversity in the educator pipeline, reimagining the role of teachers, and retaining top talent.

Recruitment Update

The Osborn Human Resources team posted anticipated openings for each of our respective sites for the 24-25 school year on February 1st. We also had some openings become available for the remainder of this year and those were listed as well. For the month of February we received a total of 106 applications for employment in Osborn, from a total of 45 applicants. Solano and Encanto schools received the most applications with 20 teacher applicants each. Longview followed with 19, Clarendon with 16, and Osborn Middle School with 6 teacher applicants. The remaining 25 applications, of the 106, applied to support professional positions and other openings within Osborn departments. We are honored to be in the purview of so many candidates and look forward to welcoming some to Osborn after interviews conclude.

Please reach out to me if you have any questions, comments, or concerns.

In Service,

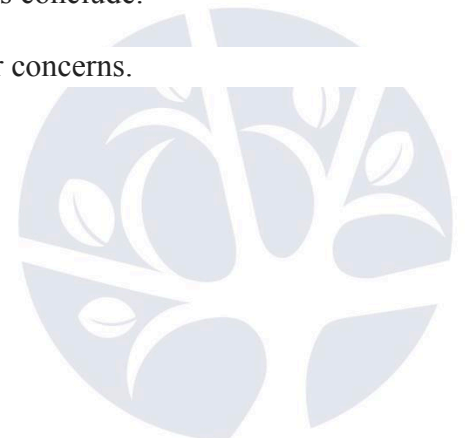
Emerald Woodland

Emerald Woodland

Director of Human Resources

ewoodland@osbornsd.org

602-707-2037



TO: Governing Board
FROM: Sam Garcia
DATE: March 4th, 2024
RE: MAINTENANCE / TRANSPORTATION UPDATE

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

All sites:

- District office has 7 open work orders and 3 completed for Feb.1st to Mar.1st.
- We continue to work with Core on the Solar Canopy installation @ Bus Barn.
- Fire Marshal Inspection completed for 5 sites, Montecito & DO scheduled for the week of March 4th

Solano

- Maintenance Department has 11 open work orders and 40 completed for Feb.1st to Mar.1st.

OMS

- Maintenance Department has 3 open work orders and 15 completed for Feb.1st to Mar.1st.

Clarendon

- Maintenance Department has 3 open work orders and 17 completed for Feb.1st to Mar.1st.

Encanto

- Maintenance Department has 12 open work orders and 28 completed for Feb.1st to Mar.1st.

Longview

Maintenance Department has 4 open work orders and 41 completed for Feb.1st to Mar.1st.

Montecito

- Maintenance Department has 3 open work orders and 20 completed for Feb.1st to Mar.1st.

Transportation:

Bus riders Am/Pm count for Wednesday February 21, 2024- 1,187

Work Request - 5 open Automotive repair requests 6 completed repairs for Feb.1st to Mar.1st.

Perfect Attendance - Feb.1st to Mar.1st.

Annette Martinez, Bruce Eddings, Maria Aquilar, Maria Zuniga, Jose Murillo, Jose Gonzalez, Cheryl Gilliland, Minerva Norzagaray

Sam Garcia
Director of Maintenance and Transportation

Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

Focus of Update: Data and Assessment	
Strategic Plan Connection:	Child & Student Success
Update:	As of March 4, AZELLA testing is at 98% completion. Our schools have done such a wonderful job of coordinating schedules to assure that all of our English Learners have the opportunity to show how much they have grown in their language on this annual assessment. Reports will be available mid-May.
Impact on Academic Excellence and/or Social-Emotional Learning	The purpose of the AZELLA test is to measure progress of a student's English language acquisition from classroom instruction during the school year. In addition, the data helps us determine the most appropriate instructional placement for the student for the next school year. We can't wait to see lots of growth on AZELLA!!

Focus of Update: Family and Community Connection	
Strategic Plan Connection:	Child & Student Success
Update:	On Valentine's day we had an unforgettable performance from 123 Andres (Andres & Cristina) at Encanto, Clarendon and Longview!!! They turned our amazing cafeteria and auditorium into a space filled with music, movement and laughter.
Impact on Academic Excellence and/or Social-Emotional Learning	Students received an amazing taste of Latin America, learned new vocabulary, history, culture, and geography through songs in both Spanish and English. They engaged in dances like salsa, bachata and more. Our Osborn DLI students had a great cross-cultural experience!

Focus of Update: Family and Community Connection	
Strategic Plan Connection:	Parent & Community Partnership
Update:	Monica and Jennifer Page collaborated to provide a structured system for teachers to request Spanish and other language interpreters during Family Conferences.

Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

	<p>Osborn Spanish interpreters were recruited to ensure that a high quality interpretation was provided to families. Teachers are expected to request for an interpreter days in advance via a Google form.</p> <p>Teachers who request languages other than Spanish are provided directions to call Language Line and request the language of need.</p>
<p>Impact on Academic Excellence and/or Social-Emotional Learning</p>	<p>Providing interpreters helps build strong communication and partnership between teachers, students and parents.</p>

<p>Focus of Update: Professional Development</p>	
<p>Strategic Plan Connection:</p>	<p>Equity</p>
<p>Update:</p>	<p>Per our ELD Action Plan, Monica Artea sent two EL Advisors to attend the Thinking Maps: Path to Proficiency training. Trainers will plan and facilitate Thinking Maps professional learning for all teachers in SY 24/25 at their sites.</p>
<p>Impact on Academic Excellence and/or Social-Emotional Learning</p>	<p>The training helps teachers to be more intentional about planning the linguistic demand of tasks and providing appropriate scaffolds for English language learners, which in turn will directly improve language acquisition and comprehension of grade level content.</p>

<p>Focus of Update: Teaching & Learning</p>	
<p>Strategic Plan Connection:</p>	<p>Child & Student Success</p>
<p>Update:</p>	<p>Osborn has benefitted from our ongoing partnership with the National Institute for Excellence in Teaching (NIET) for over a decade. This year, NIET is also directly benefiting from Osborn as we pilot their new online platform, EE PASS 2.0. The system is being piloted in only 7 districts across the United States, and Osborn is one of them! The resources on EE PASS support educators to develop effective instructional practices. Teachers can search for relevant instructional content, see real life examples of best</p>

Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

	practices in the classroom, and access learning 24/7. The platform also serves as our observation database and offers new analysis tools to support data-driven decision making.
Impact on Academic Excellence and/or Social-Emotional Learning	<p>From Ann Nielsen, the Director of Virtual Learning and Technology Services (NIET):</p> <p><i>"Thank you again to Osborn for your continued support of educator excellence. You will be impacting thousands of teachers and millions of students! We are very appreciative of the feedback [your teachers] are sharing with us as we work to refine our new platform."</i></p>

Focus of Update: 21st Century Community Learning Centers	
Strategic Plan Connection:	Child & Student Success
Update:	Students are in their final session of 21st Century learning! We are excited to be able to finish strong and have students show off their new found skills and talents to their families. Students will be participating in showcases and tournaments as we come back from Spring Break.
Impact on Academic Excellence and/or Social-Emotional Learning	Students are able to learn and grow in an inviting environment afterschool that fosters their passions and interests.

Focus of Update: Teaching & Learning	
Strategic Plan Connection:	Child & Student Success
Update:	Cathy Gentry from the Teaching and Learning Team collaborated with representatives from the University of Arizona Project WET, the City of Phoenix, and the Arizona Department of Water Resources to coordinate the Water Festival for fourth grade. Osborn students benefit from the hands-on learning experience which is fully funded by the City of Phoenix. The Arizona Water Festival instills a deeper

Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

	<p>understanding of water in the earth system and Arizona's water resources. Leading up to the event, fourth grade teachers across the district presented units of study in the classroom. The program also included; teacher professional development, 10 lesson plans that activated learning, and a festival event with water professionals and community volunteers to engage students in activities related to groundwater, watersheds, the water cycle and water conservation technology.</p> <p>The culminating event was scheduled at Clarendon on Thursday, February 22nd. Students from Longview and Solano were transported for the morning of exploration and learning.</p>
<p>Impact on Academic Excellence and/or Social-Emotional Learning</p>	<p>Fourth graders interact with grade level science standards by observing the phenomena that relate to the environment in which they live using student-centered, 3-dimensional hands-on learning.</p> <p>This focuses on “doing” science: asking questions and defining problems, developing and using models, planning and carrying out investigations, analyzing and interpreting data and constructing explanations and designing solutions to optimize student learning. The Water Festival is one way educators bring science to life for students.</p>

<p>Focus of Update: Grants Update</p>	
<p>Strategic Plan Connection:</p>	<p>Child & Student Success</p>
<p>Update:</p>	<p>Four of our schools now have dispensers in each health office to support feminine hygiene! Dispensers and supplies were received in the last few weeks and have been installed and delivered to each school.</p>



Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

<p>Impact on Academic Excellence and/or Social-Emotional Learning</p>	<p>The ability to provide access to this type of resource to our students gives us the capability to meet a wider range of needs that contributes to students' focus and achievement in school.</p>
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Focus of Update: Preschool Update

<p>Strategic Plan Connection:</p>	<p>Child & Student Success</p>
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<p>Update:</p>	<p>Our students at Longview have received additional enhancements to their playground through the HQEL grant. Two outdoor reading canopies, balance equipment and 'traffic signs' to support safe trike riding were delivered earlier this week.</p>
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<p>Impact on Academic Excellence and/or Social-Emotional Learning</p>	<p>These new additions to the students' outside learning space will allow them to engage in reading within an extended, flexible learning environment. The balance equipment will support sensory needs by helping to not only building motor skills, but also can support social emotional support by calming their minds through physical focus and</p> <p>supports students' vestibular system regulation. Incorporating traffic signs throughout the trike path provides opportunity for imaginative, creative thinking and simulates real-world experience.</p>
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Teaching & Learning Department Board Meeting Updates

Board Meeting Date: March 29, 2024

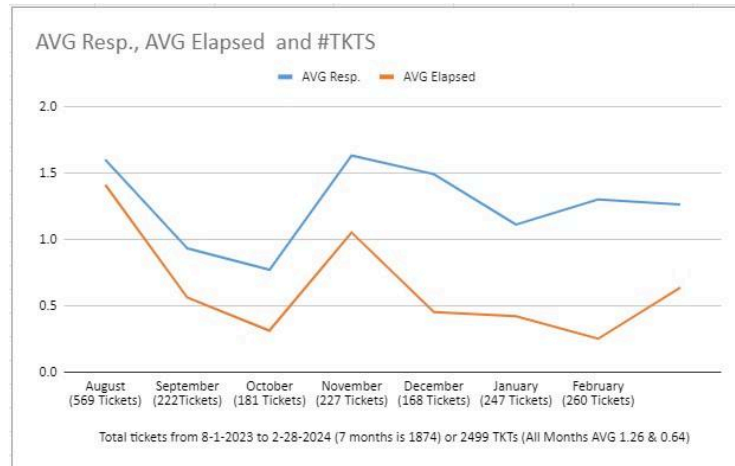


Technology Department Report

March 2024 - Jamal Dana



1. **Help Desk Services:** Since the beginning of this school year we have had **290** service tickets. In **February**, we had *slightly higher tickets from January that was 284 tickets*. At the same time, we kept monitoring our Malware, antivirus, and Phishing. Our service department's overall average response time was under two hours that have been meeting our goal this school year (our current AVG response time to tickets since starting this school year is **1.30** hours with an average first response to a ticket is **0.25** hours).



2. **E-rate Update:** An RFP was filed on 2-2-2024 for our underground fiber lines that connect all sites together. Another application is to renew with Cox its fifth year of our contract, Wi-Fi analyzers and or the warranty on critical equipment. We will need to wait 28 days from the day of filing before opening the bids and doing the evaluation/award. A newspaper ad will also be posted by our COO. We will also have a couple more RFPs for the Wi-Fi analyzer and the warranty on equipment that will be done too. Cox's fifth year of our existing contract will be used for this upcoming school year 2024-2025. The school year 2025-2026 will be using the new underground street fiber lines if everything goes well with the construction without any obstacles.
3. **Student Devices:** Preparing for the Azella testing starting on 3-26, we have been looking for any outdated devices that will not work with our state testing in March. We found a few and replaced them with spare ones that we have in our storage area. We are also preparing about 150 devices ready to go and be swapped during the test if any issues arise. Our student testing software TestNav hardware and software requirement are already being met before the test deadline.
4. **Solano New Fiber:** We ran a pipe from the admin building to the cafeteria building. Running the fiber through it will be during spring break.
5. **Radius Server:** We are looking into testing a Radius server that will manage accessing our network using specific information off our devices.
6. **Uninterruptible Power Supplies UPS:** After fixing all our power outlets to meet the correct voltage for our UPSs, we are ready to start installing them in our data closet during Spring break.
7. **Copiers/Printers Cloud based:** We are removing our print server soon and put all our copiers and printers in the Sharp/Paper-Cut cloud software. This will help in our disaster recovery plan in the near future to be able to print from the cloud from anywhere.
8. **Principle 1:1 Meeting:** I am preparing to meet with each school principal to get feedback about the quality of our tech services, number of tickets, type of issues and sub-categories in each school, who among the staff needs more training, schedule tech help days, on site and the school cybersecurity reports. The meetings will start the second week of March.

OSBORN SCHOOL DISTRICT NO. 8
March 19, 2024
Board Meeting

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

Agenda Item Number – VII-B

Agenda Item

Suspension Report for month of February

For Board: Action Discussion Information

Background –

Following you will find the Suspension Report for February 2024.

Legal

Financial

Governing Board Goals

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

Recommendation

Update and information only

Moved _____ Seconded _____ P/F

Suspensions: February 2024					
Date	School	Grade	Violation	Response	Reassigned Days
2/2/2024	Solano Elementary	3	Aggression: Fighting	Out-of-School Suspension	1
2/2/2024	Clarendon Elementary	4	Aggression: Fighting	In-School Suspension	1
2/2/2024	Clarendon Elementary	4	Aggression: Fighting	In-School Suspension	1
2/6/2024	Clarendon Elementary	6	Aggression: Fighting	Out-of-School Suspension	1
2/6/2024	Solano Elementary	4	Aggression: Minor Aggressive Act	Out-of-School Suspension	1
2/6/2024	Solano Elementary	4	Aggression: Endangerment	Out-of-School Suspension	2
2/6/2024	Solano Elementary	4	Aggression: Endangerment	Out-of-School Suspension	2
2/6/2024	Solano Elementary	4	Aggression: Verbal Provocation	Out-of-School Suspension	1
2/6/2024	Solano Elementary	1	Aggression: Verbal Provocation	Out-of-School Suspension	3
2/6/2024	Solano Elementary	1	Vandalism: Vandalism of school property	Out-of-School Suspension	3
2/6/2024	Solano Elementary	3	Aggression: Assault	Out-of-School Suspension	2
2/6/2024	Solano Elementary	3	Other Violations of School Policies: Other Violation of School Policies	Out-of-School Suspension	2
2/6/2024	Solano Elementary	3	Aggression: Disorderly Conduct	Out-of-School Suspension	2
2/7/2024	Clarendon Elementary	4	Aggression: Assault	Out-of-School Suspension	1
2/7/2024	Clarendon Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/7/2024	Clarendon Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/12/2024	Clarendon Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	5	Aggression: Minor Aggressive Act	Out-of-School Suspension	4
2/13/2024	Clarendon Elementary	4	Aggression: Fighting	Out-of-School Suspension	3
2/13/2024	Clarendon Elementary	5	Aggression: Fighting	Out-of-School Suspension	4
2/13/2024	Clarendon Elementary	5	Aggression: Fighting	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	In-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	In-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/13/2024	Clarendon Elementary	6	Aggression: Disorderly Conduct	Out-of-School Suspension	1
2/12/2024	Clarendon Elementary	5	Aggression: Disorderly Conduct	Out-of-School Suspension	3
2/12/2024	Clarendon Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/16/2024	Solano Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/12/2024	Solano Elementary	4	Aggression: Fighting	Out-of-School Suspension	1
2/12/2024	Solano Elementary	5	Other Violations of School Policies: Defiance or Disrespect Towards Authc	Out-of-School Suspension	3
2/12/2024	Solano Elementary	4	Other Violations of School Policies: Other Violation of School Policies	Out-of-School Suspension	1
2/7/2024	Solano Elementary	4	Aggression: Assault	Out-of-School Suspension	1
2/7/2024	Solano Elementary	4	Aggression: Fighting	Out-of-School Suspension	2
2/16/2024	Solano Elementary	4	Aggression: Fighting	Out-of-School Suspension	2

2/16/2024	Clarendon Elementary	5	Aggression: Fighting	In-School Suspension	1
2/20/2024	Solano Elementary	4	Harassment, Threat and Intimidation: Bullying	In-School Suspension	1
2/23/2024	Solano Elementary	4	Aggression: Minor Aggressive Act	In-School Suspension	1
2/22/2024	Solano Elementary	5	Other Violations of School Policies: Disruption	Out-of-School Suspension	4
2/22/2024	Solano Elementary	5	Aggression: Fighting	Out-of-School Suspension	4
2/23/2024	Solano Elementary	5	Aggression: Fighting	Out-of-School Suspension	4
2/23/2024	Solano Elementary	3	Harassment, Threat and Intimidation: Bullying	Out-of-School Suspension	2
2/23/2024	Solano Elementary	3	Other Violations of School Policies: Language, Inappropriate	Out-of-School Suspension	2
2/22/2024	Solano Elementary	2	Sexual Offenses: Harassment, Sexual	Out-of-School Suspension	1
2/22/2024	Clarendon Elementary	5	Sexual Offenses: Indecent Exposure or Public Sexual Indecency	Out-of-School Suspension	2
2/21/2024	Osborn Middle School	7	Other Violations of School Policies: Language, Inappropriate	Out-of-School Suspension	2
2/29/2024	Osborn Middle School	7	Aggression: Assault	Out-of-School Suspension	4
2/7/2024	Osborn Middle School	8	Aggression: Minor Aggressive Act	Out-of-School Suspension	1
2/1/2024	Osborn Middle School	8	Other Violations of School Policies: Defiance or Disrespect Towards Autho	In-School Suspension	2
2/1/2024	Osborn Middle School	7	Aggression: Fighting	Out-of-School Suspension	2
2/1/2024	Osborn Middle School	8	Harassment, Threat and Intimidation: Threat or Intimidation	Out-of-School Suspension	2
2/12/2024	Osborn Middle School	7	Harassment, Threat and Intimidation: Threat or Intimidation	Out-of-School Suspension	2
2/5/2024	Osborn Middle School	7	Other Violations of School Policies: Language, Inappropriate	Out-of-School Suspension	2
2/14/2024	Osborn Middle School	7	Other Violations of School Policies: Language, Inappropriate	Out-of-School Suspension	4
2/14/2024	Osborn Middle School	8	Aggression: Fighting	Out-of-School Suspension	3
2/19/2024	Osborn Middle School	7	Aggression: Fighting	Out-of-School Suspension	2
2/21/2024	Osborn Middle School	7	Harassment, Threat and Intimidation: Threat or Intimidation	Out-of-School Suspension	2
2/29/2024	Osborn Middle School	8	Aggression: Fighting	Out-of-School Suspension	7
2/29/2024	Osborn Middle School	8	Aggression: Fighting	Out-of-School Suspension	7

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VII-C

Agenda Item

Student Absence Report for month of February

For Board: Action Discussion Information

Background –

School	% Attendance Jan. 24	% Absence	% Attendance Feb. 24	% Absence	% Attendance Mar. 24	% Absence	% Attendance Apr. 24	% Absence	% Attendance May 24	% Absence
Clarendon	90.44%	9.56%	90.78%	9.22%						
Encanto	91.03%	8.97%	90.74%	9.26%						
Longview	89.42%	10.58%	91.23%	8.77%						
OMS	89.04%	10.96%	88.5%	11.5%						
Solano	88.69%	11.31%	89.53%	10.47%						
MCS	87.96%	12.04%	95.01%	4.99%						

School	% Attendance Aug. 23	% Absence	% Attendance Sept. 23	% Absence	% Attendance Oct. 23	% Absence	% Attendance Nov. 23	% Absence	% Attendance Dec. 23	% Absence
Clarendon	92.4%	7.6%	91.18%	8.82%	90.33%	9.67%	87.79%	12.21%	89.26%	10.71%
Encanto	93.36%	6.64%	91.8%	8.20%	90%	10%	88.87%	11.13%	88.88%	11.12%
Longview	91.77%	8.23%	90.74%	9.26%	90.86%	9.14%	88.11%	11.89%	88.07%	11.93%
OMS	91.29%	8.71%	90.24%	9.76%	88.27%	11.73%	87.45%	12.55%	88.67%	11.33%
Solano	90.64%	9.36%	88.32%	11.68%	88.29%	11.71%	86.76%	13.24%	88.32%	11.68%
MCS	93.05%	6.95%	94.26%	5.74%	92.26%	7.74%	92.8%	7.2%	90.12%	9.88%

Legal

Financial

Governing Board Goals

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

Recommendation

Approval of the student absence report as presented.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VII-D

Agenda Item

Substitute Teacher Report for the month of 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):
 February 2024 Employee
 Types: Type:


February 2024											
Sun	Mon	Tue	Wed	Thu	Fri	Sat					
28	29	30	31	1	2	3					
				Total Absences/Vacancies:	19	Total Absences/Vacancies:	25				
				Fill NOT Needed:	0	Fill NOT Needed:	0				
				Fill Needed:	19	Fill Needed:	25				
				Filled:	7	Filled:	8				
				UnFilled:	3	UnFilled:	5				
				Held:	9	Held:	12				
				Fill Rate:	36%	Fill Rate:	32%				
4	5	6	7	8	9	10					
		Total Absences/Vacancies:	24	Total Absences/Vacancies:	25	Total Absences/Vacancies:	17	Total Absences/Vacancies:	16	Total Absences/Vacancies:	19
		Fill NOT Needed:	0	Fill NOT Needed:	1	Fill NOT Needed:	2	Fill NOT Needed:	0	Fill NOT Needed:	0
		Fill Needed:	24	Fill Needed:	24	Fill Needed:	15	Fill Needed:	16	Fill Needed:	19
		Filled:	4	Filled:	9	Filled:	9	Filled:	8	Filled:	6
		UnFilled:	9	UnFilled:	1	UnFilled:	2	UnFilled:	1	UnFilled:	2
		Held:	11	Held:	14	Held:	4	Held:	7	Held:	11
		Fill Rate:	16%	Fill Rate:	37%	Fill Rate:	60%	Fill Rate:	50%	Fill Rate:	31%
11	12	13	14	15	16	17					
		Total Absences/Vacancies:	20	Total Absences/Vacancies:	19	Total Absences/Vacancies:	18	Total Absences/Vacancies:	30	Total Absences/Vacancies:	18
		Fill NOT Needed:	1	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	1	Fill NOT Needed:	0
		Fill Needed:	19	Fill Needed:	19	Fill Needed:	18	Fill Needed:	29	Fill Needed:	18
		Filled:	8	Filled:	8	Filled:	10	Filled:	11	Filled:	8
		UnFilled:	3	UnFilled:	2	UnFilled:	3	UnFilled:	7	UnFilled:	3
		Held:	8	Held:	9	Held:	5	Held:	11	Held:	7
		Fill Rate:	42%	Fill Rate:	42%	Fill Rate:	55%	Fill Rate:	37%	Fill Rate:	44%
18	19	20	21	22	23	24					
		Total Absences/Vacancies:	15	Total Absences/Vacancies:	11	Total Absences/Vacancies:	11	Total Absences/Vacancies:	11	Total Absences/Vacancies:	15
		Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0
		Fill Needed:	15	Fill Needed:	11	Fill Needed:	11	Fill Needed:	11	Fill Needed:	15
		Filled:	6	Filled:	7	Filled:	6	Filled:	6	Filled:	7
		UnFilled:	5	UnFilled:	1	UnFilled:	1	UnFilled:	1	UnFilled:	1
		Held:	4	Held:	3	Held:	4	Held:	4	Held:	7
		Fill Rate:	40%	Fill Rate:	63%	Fill Rate:	54%	Fill Rate:	54%	Fill Rate:	46%
25	26	27	28	29	1	2					
		Total Absences/Vacancies:	20	Total Absences/Vacancies:	14	Total Absences/Vacancies:	16	Total Absences/Vacancies:	19		
		Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0	Fill NOT Needed:	0		
		Fill Needed:	20	Fill Needed:	14	Fill Needed:	16	Fill Needed:	19		
		Filled:	9	Filled:	8	Filled:	11	Filled:	10		
		UnFilled:	6	UnFilled:	2	UnFilled:	2	UnFilled:	0		
		Held:	5	Held:	4	Held:	3	Held:	9		

Fill Rate: 45% **Fill Rate:** 57% **Fill Rate:** 68% **Fill Rate:** 52%

	Total Absences/Vacancies	Fill NOT Needed	Fill Needed	Filled	UnFilled	Held	Fill Rate
February 1-3	44	0	44	15	8	21	34%
February 4-10	101	3	98	36	15	47	37%
February 11-17	105	2	103	45	18	40	44%
February 18-24	52	0	52	26	8	18	50%
February 25-29	69	0	69	38	10	21	55%
Month	371	5	366	160	59	147	44%

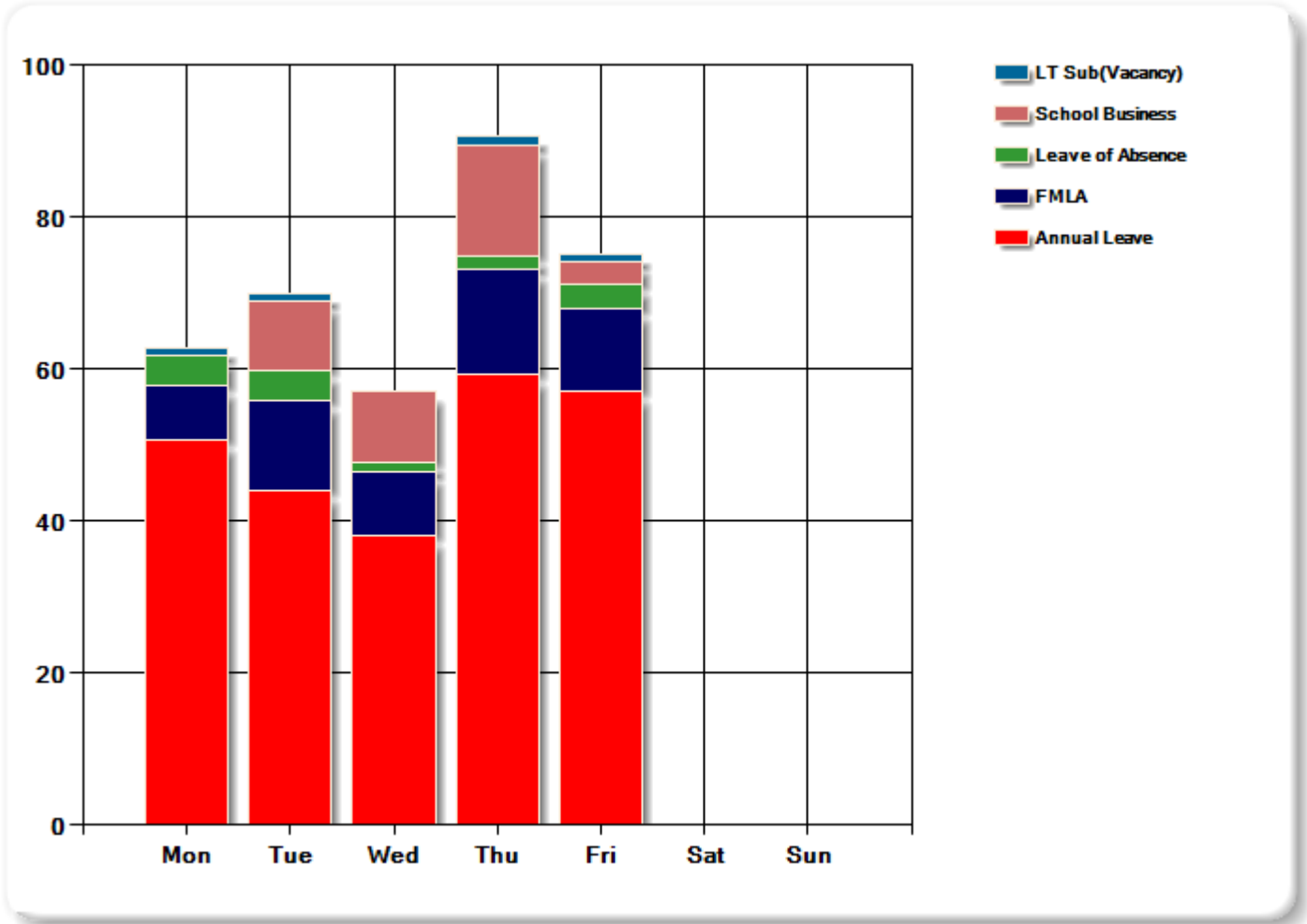
Day of Week Absence Analysis

[Return to Report Menu](#)

Start Date: 
End Date: 
Type:
Employee:

View All
Vacancy Profile:
School(s):

View All
Employee Types :



Absence Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Annual Leave	50.8	44	38.2	59.4	57.2	0	0	249.6
FMLA	7	11.9	8.4	13.9	10.9	0	0	52.1
Leave of Absence	4	4	1.2	1.5	3	0	0	13.7
School Business	0	9	9.2	14.8	3	0	0	36
Totals	61.8	68.9	57	89.60001	74.1	0	0	351.4
Vacancy Reasons	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
LT Sub(Vacancy)	1	1	0	1	1	0	0	4
Totals	1	1	0	1	1	0	0	4

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VII-E

Agenda Item
Enrollment Report

For Board: Action Discussion Information

Background –

Below is the Enrollment Report for February 2024 for schools and special education self-contained programs in comparison to 2023.

School	Enrollment Feb. 6, 2023	Enrollment Feb. 9, 2024	Difference
Clarendon	365	387	+22
Encanto	607	589	-18
Longview	412	419	+7
Montecito	33	31	-2
Osborn Middle	453	446	-7
Solano	384	353	-31
Special Ed.*	64	69	+5
Preschool	25	35	+10
iSchool/SEAS	66	7	-59
Total	2409	2336	-73

Average Daily Membership

	2022-23 100 th day ADM	2023-24 100 th day ADM	Difference
Total	2271.5784	2189.3886	-.82.1898

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 2nd, 2024**

ENCANTO		CLARENDON	
Kindergarten		Grade 4	
Barnett, Desiree	24	Aken, Ann D/L	20
Chavez, Cristina D/L	25	Butier, Lindsey	20
Davey, Jenny	25	Marshall, Nolan	28
Kleinz, Kelly	23	Perez, Jose D/L	21
Lizarraga, Mackenzie D/L	23	Vanible, Lysa	22
Stubbs, Juanita	24	Webster, Kristie	21
TOTAL KINDERGARTEN	144	TOTAL GRADE 4	132
Grade 1		Grade 5	
Dewey, Allison	16	Etsitty, Alyscia	29
Goetter, Ashley	27	Hernandez, Mayra D/L	27
Guillen, Adriana	27	Kahl, Kayce D/L	25
Gully, Emma	25	Meza, Jorge	30
Klanke, Liana	23	Staron, Jennifer	27
Sanchez, Nayeli D/L	25		
TOTAL GRADE 1	143	TOTAL GRADE 5	138
Grade 2		Grade 6	
Centeno, Miguel	24	Arebalo, Cynthia	26
Hacker, Jacqueline D/L	27	Bedonie, Brianna	27
Hoffman, Katerina	24	Ruiz, Ruth	20
Parker, Alex	26	Terriciano, Molly	19
Pavlisick, Kimberly D/L	29	Villarreal, Frank	25
Vargas, Luis	23		
TOTAL GRADE 2	153	TOTAL GRADE 6	117
Grade 3			
Callisen, Kristen	25		
Garcia, Maria D/L	26		
Hernandez, Matthew	24		
Lopez Moreno, Cindy	24		
Nino, Nancy	26		
Yaqubi, Negin	24		
TOTAL GRADE 3	149		
SPED			
Regis, Maria	10		
Bell, Jessica	7		
TOTAL SPED	17		
		CLARENDON TOTAL	395
ENCANTO TOTAL	606		

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: March 2nd, 2024**

LONGVIEW		Montecito (KG-3rd)	
Kindergarten		Montessori	
Crompton, Carrie (KG)	25	Garcia, Itzel	4
Valles, Guillermina D/L	23	Obrochta, Tere	5
		Roberts, Katrina	22
TOTAL KINDERGARTEN	48		
Grade 1			
Elias Ulloa, Rosaisela D/L	26		
La O Garcia, Tara	24		
Wright, Sammi	20		
TOTAL GRADE 1	70	MONTECITO TOTAL	31
Grade 2			
Berkich, Elizabeth	25		
Green, Maria D/L	25		
TOTAL GRADE 2	50		
Grade 3			
Hurtado, Nidia D/L	32		
Sauter, Jessica	24		
TOTAL GRADE 3	56		
Grade 4			
Vasquez, Roy D/L	34		
Villan Morales, Elisa	34		
TOTAL GRADE 4	68		
Grade 5			
Heiser, Morgan	35		
Hernandez, Dani D/L	29		
TOTAL GRADE 5	64		
Grade 6			
Baber, Kimberly	31		
Hendricks, Brian	32		
TOTAL GRADE 6	63		
Special Needs-Self Contained Cross Cat			
Mange, Mirna	9		
TOTAL SPED	9		
SPED Preschool			
Osborn, Christina	16		
TOTAL PRE-SCHOOL	16		
SEAS Program			
Scilley, Theresa	4		
Sabbath, Carlee	3		
TOTAL SEAS	7		
LONGVIEW TOTAL	451		

**OSBORN SCHOOL DISTRICT
ENROLLMENT DATA FOR: March 2nd, 2024**

SOLANO		OMS	
Kindergarten		Grade 7	
Hasenstab, Stephanie (KG)	13	Adams, Kyle	32
Pacheco, Edna	24	Chapman, Allison	7
Shillito, Alexandra	24	Echeverria, Lushanya	8
TOTAL KINDERGARTEN	61	Georges, Julia	13
Grade 1		Gomez, Vincent	15
Formanek, John	22	Hess, James	29
Hasenstab, Stephanie (1st)	7	Ladeira, Richard	28
Sandoval, Guadalupe	22	Linn, Raymond	13
		Naylor, Danielle	17
TOTAL GRADE 1	51	Reynolds, Maitlyn	21
Grade 2		Saiz, Sarah	29
Copelly, Rosalba D/L	24	Trainor, Randy	11
Dunn, Kylie	22		
Williams, Samuel (2nd)	12		
		TOTAL GRADE 7	223
TOTAL GRADE 2	58	Grade 8	
Grade 3		Ahl, Allison	5
Fuentes, Mildred	21	Echeverria, Lushanya	7
Thompson, Angella	22	Frederick, Mack	32
Williams, Samuel (3rd)	6	Georges, Julia	14
		Gerstner, Doug	30
TOTAL GRADE 3	49	Guzman, Jose	33
Grade 4		Kingsland, Mitchell	13
Campbell, Amelia	29	Lindberg, Karen	17
Schrey, Kaitlyn	27	Linn, Raymond	18
		Naylor, Danielle	11
TOTAL GRADE 4	56	Stachel, Allison	15
Grade 5		Urrutia, Beatrice	28
Tenijieth, Mia (5th grade)	28		
Weidner, Jordan (5th grade)	9		
		TOTAL GRADE 8	223
TOTAL GRADE 5	37	Special Education-Self Contained Cross Cat.	
Grade 6		Cooper, Cody	6
		Beccera, Chantel	6
Valentine, BJ	23	TOTAL SPECIAL CLASSES	12
Weidner, Jordan (6th grade)	18		
		OMS TOTAL	458
TOTAL GRADE 6	41		
Special Education-Cross Cat			
Kuri Noriega, Maria	9	DISTRICT TOTAL:	2336
Linton, Teola	8		
Lorgrono, Renalyn	6		
TOTAL SPECIAL CLASSES	23		
SPED - PS			
Switalla, Erica (Prek)	19		
TOTAL PRESCHOOL	19		
SOLANO TOTAL	395		

ENROLLMENT BY GRADE AS OF: March 2nd, 2024

Grade	Encanto	Clarendon	Longview	Montecito	OMS	Solano	TOTAL
K	144		48	9		61	262
1	143		70	13		51	277
2	153		50	6		58	267
3	149		56	3		49	257
4		132	68			56	256
5		138	64			37	239
6		117	63			41	221
7					223		223
8					223		223
SpEd.	17	8	9	0	12	23	69
Presch.			16			19	35
SEAS			7				7
CURRENT MONTH'S TOTALS	606	395	451	31	458	395	2336
Totals	613	392	449	31	459	403	2347
Change	-7	3	2	0	-1	-8	-11

OSBORN SCHOOL DISTRICT ENROLLMENT BY MONTH - 2023-2024

	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	Last Day
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Encanto										
K	138	140	141	137	147	144				
1	147	145	146	144	143	143				
2	157	156	155	155	156	153				
3	148	148	152	149	149	149				
Spec. Ed.	15	15	17	18	18	17				
Pre-Sch.										
TOTAL	605	604	611	603	613	606	0	0	0	0

Clarendon										
4	135	133	134	134	131	132				
5	136	138	139	136	139	138				
6	118	118	113	113	114	117				
Spec. Ed.	11	9	10	10	8	8				
TOTAL	400	398	396	393	392	395	0	0	0	0

Longview										
K	48	48	45	45	47	48				
1	69	69	70	70	68	70				
2	48	47	49	48	49	50				
3	49	59	57	56	56	56				
4	65	66	67	66	67	68				
5	68	69	67	67	65	64				
6	62	61	62	63	63	63				
Spec. Ed.	11	7	8	9	9	9				
Pre-Sch.	11	10	15	17	17	16				
SEAS		7	5	7	8	7				
TOTAL	431	443	445	448	449	451	0	0	0	0

Montecito										
K	9	9	9	9	9	9				
1	13	13	13	13	13	13				
2	7	7	6	6	6	6				
3	2	3	3	3	3	3				
4										
5										
6										
TOTAL	31	32	31	31	31	31	0	0	0	0

OMS										
7	220	218	225	185	224	223				
8	213	214	214	184	223	223				
Spec. Ed.	17	15	13	13	12	12				
TOTAL	450	447	452	382	459	458	0	0	0	0

Solano										
K	66	69	62	60	63	61				
1	58	59	56	57	55	51				
2	64	62	59	59	57	58				
3	50	51	53	50	51	49				
4	51	53	58	56	56	56				
5	41	39	42	39	37	37				
6	48	48	48	47	43	41				
Spec. Ed.	20	20	22	23	22	23				
Pre-Sch.	12	13	14	15	19	19				
TOTAL	410	414	414	406	403	395	0	0	0	0
Dist. Totals	2327	2338	2349	2263	2347	2336	0	0	0	0

SpEd Monthly Enrollment Worksheet							
				Date:	3/5/2024		
Clarendon	Encanto	OMS	Solano	Longview	Montecito	Program	Total
1	1	3	2	2		Private Pl. (OSD Students)	9
			16	18		Pre-School (DD)	34
						Headstart	0
8	17	12	21	9		Self-Contained	67
				7		SEAS	7
45	26	49	16	25		Resource	161
16	7	11	7	8		Speech & Lang (w/add'l disability)	0
8	25	1	4	13	1	Speech & Lang	52
					2	Montessori SPED	2
	2		1			Community PS SPED	3
						Service Plans (Private Sch Stud)	21
						Homebound SPED	1
62	71	65	60	73	3	Totals**	357
** Totals Do Not Include Speech (w/add'l disability)							
			Self-Contained				
			Mange	9		Hearing	3
AZ Day Sch Deaf	3		Bell	7		Vision	3
ACCEL			Roberts	5		Orthopedic Impairment	1
The Aces	6		Noriega	9		Physical Therapy	8
Service Plans	21		Regis	10		Occupational Therapy	79
			Becerra	6		Autism	41
			Cooper	8		MDSSI	2
			Logrono	6		MiID	5
Suspension Private Pl			Teola Linton Brov	8		MoID	1
						Voucher	2
			SEAS				
Home Bound Non-SPED			Scilley	4		Peer model Preschool	
			Sabbath	3		504 Non-SPED	14
revised 9-8-21							

OSBORN SCHOOL DISTRICT NO. 8
March 19, 2024
Board Meeting

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

Agenda Item Number – VII-F

Agenda Item
Budget Committee Update

For Board: Action Discussion Information

Background –

The Budget Committee met on February 14th to review the FY25 revenue projections based on current year student counts and recommendations for contract issuance in February.

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

The Budget Committee’s next meeting is March 20th.

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 #8

BUDGET COMMITTEE

1. ESSER Funds End Sept 2024.

Dr. Robert reviewed the initial list of **ESSER position reductions that are necessary as a result of ESSER funds ending. Current ESSER funded positions that other funding sources are not available to support will be eliminated.** Administrator, Certified Teacher, and Support Professional positions were identified first due to the timing of contract issuance in February. Classified ESSER positions will be reviewed and shared prior to classified letters of intent being issued.

ESSER teacher and support professional reductions will **be achieved through attrition and current position vacancies. However, ESSER Administrator positions will be eliminated through Reduction in Force (RIF).**

2. M&O Revenue & Budget Projections – due to declining enrollment

- **The district is currently looking at a (\$455,000) deficit as compared to FY24**
- Salaries and benefits make up 17 million of the 21 million M&O budget
- **The District needs to have at least 1.5 million in carryover (current year savings) in order to balance the 24-25sy budget.** This is the carryover amount needed each year to sustain annual expenditure levels.

3. Staffing Allocation Models- update from Dr. Robert

Dr. Robert and Ms. Toscano shared how staffing allocations are determined noting that **these are not caps for class sizes but used for the purpose of determining staffing allocations.** When looking at our neighboring districts staffing models, Osborn continues to use a divisor that will keep class sizes lower than comparison districts.

The 24-25sy staffing allocation for k-3 is 1 classroom per 25 students, and 4-8th grade is 1 classroom per 28 students. Grade band allocations allow site leaders to look at site needs differently and with more flexibility.

4. Working List / Recommendations

The 24-25sy projections began with a **(\$455,000)** deficit.

After applying the district's staffing allocations for k-3 and 4-8, teaching positions have been identified for savings along with any corresponding classified positions. **Teacher allocations are calculated first due to timing of teacher contract issuance in February.**

Updated Position Allocations:

- **Savings of 2 teacher FTEs** - based on staffing allocations for k-3, 4-8 and sped caseload projections **\$115,000 savings**

5. Contract Issuance

Contract Timeline

February 21- Contract issuance

March 12- Contracts Due

- **Teacher reductions will be achieved through attrition and current position vacancies.**

- All teachers meeting certification requirements will receive contracts in February.

Contracts will be issued at current salary amounts, with the ability to be increased later based on outcome of budget committee process and legislative funding levels.

- There will be not be any one-time longevity payments or retention payments for FY25 as these were funded in past years with ESSER dollars.
- There will also not be an early (48hr) contract return incentive.

6. Share out ideas and questions from site/dept reps.

Ms. Toscano will create a fact sheet using submitted questions to assist members as they gather feedback and engage in conversation at their sites.

7. Homework

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

Next Meeting February 28 at 3:45pm.

- Professional Growth & Savings

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VII-G

Agenda Item

2023 Tax Credit Update

For Board: Action Discussion Information

Background –

The table below shows the 2020, 2021, 2022 and 2023 Public School Tax Credit Contributions and Expenditures by site.

	2020 Revenue	2020 Expense	2021 Revenue	2021 Expense	2022 Revenue	2022 Expense	2023 Revenue	2023 Expense
Clarendon	\$7,981	\$16,011	\$6,804	\$0	\$8,408	\$463	\$7,951	\$2,625
Encanto	\$13,226	\$810	\$14,216	\$918	\$11,300	\$5,500	\$10,224	\$12,462
OMS	\$11,688	\$24,796	\$15,665	\$0	\$12,494	\$2,065	\$9,072	\$11,612
Solano	\$7,900	\$3,137	\$11,516	\$0	\$7,517	\$815	\$7,260	\$9,198
Longview	\$18,885	\$36,417	\$23,921	\$4,597	\$22,040	\$18,722	\$18,583	\$17,210
OCiS			\$400		\$400			
Montecito	\$1,000		\$400		\$400		\$2,716	
Total	\$60,680	\$81,171	\$72,922	\$5,515	\$62,559	\$27,565	\$55,806	\$53,107

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 19, 2024

Board Meeting

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

Agenda Item Number – VIII-A

Agenda Item

Recommendation to Approve 2024/25 Employee Fringe Benefit Plans

For Board: Action Discussion Information

Background –

The KAIROS Insurance Trust rates for the upcoming 2024/25 plan year reflect a 5% increase to the medical plans.

The District will continue to provide free, no cost monthly premiums, for employee’s who enroll in employee coverage on the Co-pay, PPO and HDHP health plans. Staff may choose to enroll in dependent coverage plans at an additional cost to the employee.

The District provides Employer Basic Life Coverage of \$50,000 for benefits eligible staff.

Employee Ancillary Products Offered:

Dental, vision, short term disability, worksite benefits, life insurance, flex spending accounts, 403b, 457b, and Roth 403b retirement plans.

The attached documents reflect the renewal rates for the 2024/25 employee benefit plans.

Legal

OSD Policy GCBD and GDBD

Financial

5% increase on employer health insurance costs = \$94,000.

(\$65,000 from M&O)

Governing Board Goals

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

Recommendation

It is recommended that the Governing Board approve the Employee Fringe Benefits for fiscal year 2024/25 as presented.

Moved _____ Seconded _____ P/F

2024-2025 RENEWAL

OSBORN ESD



HEY, WHAT'S NEW?

RATE CHANGES

DELTA DENTAL
3% INCREASE

TDA DENTAL
4% INCREASE

VSP VISION
NO CHANGE

Refer to page 12 for your medical rates and pages 14–15 for ancillary rates.

Note: There may be minor adjustments in final rates due to rounding.

OTHER BENEFIT ENHANCEMENTS

1. We're changing our renewal process and adding an exciting open enrollment resource this year! See page 10 for more information about these changes.
2. Due to IRS requirements, we've increased the \$1,500 HDHP deductible to \$1,600 for individuals and \$3,200 for families. The out-of-network deductibles will also increase to \$3,200 and \$6,400.
3. Health care costs continue their endless march upward, so we're working with new partners to help save employees and their families money:
 - Centers of Excellence (COE).** A specialized facility or a part of a health care institution that delivers exceptionally high standards of care and advanced treatments in a specific area of medicine. The initial focus for our COE will be major orthopedic surgeries, cardiac care, and some cancer care. Cost-sharing will be waived, subject to IRS minimums on HDHPs, and financial assistance may be provided for travel.
 - Promotion of non-hospital labs through preferred partners.** By receiving labs at a non-hospital facility, employees can experience significantly lower out-of-pocket costs than if those same labs were handled in a hospital setting. For comparison purposes, labs received in a hospital can cost individuals and the plan about three times as much. Kairos will provide a significant increase in member education opportunities and work with a preferred partner to expand awareness and access to non-hospital labs as a first steps towards providing more participant options for one of the most used benefits (lab work).
 - Employee Network:** Employee Network is a voluntary, no-cost discount program offering lower prices for concerts, car and plane travel, sporting events, hotels/resorts, and more!
4. We've added new covered services on our Delta Dental plan. The plan now covers posterior composites and a third cleaning benefit for those with a qualified medical condition.
5. Nationwide Pet is promoting true wellness for our furry friends! Specifically, wellness plan options have been added back to Nationwide's offerings.
6. Finally, there are new executive/senior-level basic life amounts available! Please see page 14 for these additions.

BENEFITS WITH YOUR BENEFITS

DEDICATED NURSES HERE TO HELP YOU

Navigating health care and insurance can be complicated and leave consumers feeling overwhelmed. That's where we come in.

Through our **KairosPro Navigators** program, we have dedicated nurses to help guide your employees and their families through the health care system, choose the best treatment, and keep costs to a minimum. They'll have a champion in their corner with a clinical background, an understanding of Kairos insurance coverage, a sensitivity to patient needs, and a genuine desire to help.

Examples of ways our nurses can help you, your employees, and their families:

- acting as a liaison between the patient, doctor, and insurance;
- facilitating the use of manufacturer's medication programs;
- finding assistance, if needed, through community assistance programs;
- providing guidance through the prior authorization (PA) process; and
- coordinating with health care providers when alternative site of care is needed.

The list goes on!

TOOLS FOR TOTAL WELLNESS

With **KairosPro Wellness**, we will provide:

- Preventive services covered at 100% with no age restrictions
- Online health center and web tools to promote healthy eating, weight management, and more
- Comprehensive maternity program for those who are pregnant or are planning to be, with incentives for completion
- Programs to help manage chronic or complex medical conditions
- Free counseling and work-life resources through the employee assistance program
- Telehealth services: general medicine, behavioral health, and dermatology
- Cost-of-care estimation tools
- Financial wellness workshops
- Online weight loss program
- Discounted gym membership and online fitness programs
- Onsite biometric screenings, flu shots, and mammograms⁷

HEALTH EXPENSE FUNDS

- Health savings accounts (HSAs)
- Flexible spending accounts (FSAs) with dependent care options

⁷Subject to minimum participation requirements

PLAN OFFERINGS

MEDICAL



We offer a flexible benefit program with six medical plan choices, including HSA-qualified high-deductible health plans (HDHPs). All plans are PPO plans and use the UnitedHealthcare Choice Plus network, with UMR administering claims.

Rx



Our medical plans include prescription drug coverage through MaxorPlus, which offers a large network of pharmacies across the state. We utilize MaxorPlus's focus formulary (list of covered medications) and have a separate preventive list available to those on an HDHP.

DENTAL



- **Delta Dental Select PPO Plan:** Employees may visit any Delta dentist without a referral.
- **TDA DHMO Prepaid Plan:** This plan has no deductibles, no claims, and a more limited network. Provider selection is required at enrollment.

VISION



Vision benefits are offered to employees through the VSP vision network. Employees may choose from thousands of ophthalmologists, optometrists, and opticians at private practices or at popular retail locations like Costco® Optical, Visionworks, and more.

ANCILLARY BENEFITS

BASIC LIFE AND AD&D: Basic life and AD&D coverage for employees is available through MetLife in the amount of \$50,000/employee. This coverage is 100% employer-paid. Additional limits are available for administrator- and executive-level staff.

SUPPLEMENTAL LIFE AND AD&D: This coverage allows employees to purchase additional life coverage for themselves and their dependents.

SHORT-TERM DISABILITY: This coverage pays a percentage of employees' salary if they are temporarily unable to work as a result of illness or injury (excluding on-the-job injuries).

WORKSITE BENEFITS:

Hospital indemnity. The hospital indemnity plan offers a cash benefit when an employee requires hospitalization and is admitted to the hospital. There are no pregnancy or pre-existing condition exclusions.

Critical illness. Critical illness insurance can help lessen the burden of large out-of-pocket costs for employees who suffer a critical illness.

Accident. Accident insurance provides a financial cushion to help absorb expenses like copays, deductibles, and more when an accident happens. Benefits are paid regardless of medical insurance coverage, and benefit dollars can be spent as participants choose.

PREPAID LEGAL COVERAGE: Employees have access to a national network of over 17,000 attorneys to help with important life events, such as buying a home or creating a will.

IDENTITY THEFT PROTECTION: Three different plan options are available to help protect employees' identity.

PET INSURANCE: Pet insurance pays partly the cost of veterinary treatment for employees' ill or injured pets.

NAME OF PLAN	CORE	COPAY	\$1,200 PPO	\$1,600 HDHP	\$2,500 HDHP	\$5,000 HDHP	
IN-NETWORK							
DEDUCTIBLE (individual/individual +1/individual +2 or more)	\$500/\$1,000/\$1,500	\$750/\$1,500/\$2,250	\$1,200/\$2,400/\$3,600	\$1,600/\$3,200	\$2,500/\$5,000	\$5,000/\$10,000	
COINSURANCE	80%	80%	70%	80%	80%	80%	
OUT-OF-POCKET MAXIMUM (individual/individual +1 or more)	\$4,500/\$9,000	\$5,000/\$10,000	\$6,000/\$12,000	\$3,500/\$6,550	\$3,450/\$6,550	\$6,450/\$12,900	
WELLNESS CARE (ADULT/CHILD)							
ROUTINE PHYSICALS	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	No deductible, \$0 patient cost	
MAMMOGRAMS, COLONSCOPIES							
TELEHEALTH (TELADOC)							
OFFICE VISITS	Primary: \$25 copay Specialist: \$50 copay	Primary: \$25 copay Specialist: \$50 copay	Primary: \$25 copay Specialist: \$50 copay	Deductible, then 20%	Deductible, then 20%	Deductible, then 20%	
URGENT CARE	Deductible, then 20%	\$50 copay	\$50 copay				
EMERGENCY ROOM		Deductible, then 20%	Deductible, then 30%				
AMBULATORY SURGICAL CENTER		\$250 copay	\$250 copay				
NON-HOSPITAL INFUSION CENTER		\$250 copay	\$250 copay				
NON-HOSPITAL RADIOLOGY CENTER		\$75 copay	\$75 copay				
NON-HOSPITAL LAB/PATHOLOGY		\$25 copay	\$25 copay				
HOSPITAL LAB/PATHOLOGY		Deductible, then 20%	Deductible, then 20%				Deductible, then 30%
AMBULANCE							
INPATIENT/OUTPATIENT HOSPITAL							
OUTPATIENT LAB/X-RAY							
CHIROPRACTIC CARE (12 VISITS/YEAR)	\$25 copay	\$25 copay	\$25 copay				
OUT-OF-NETWORK							
DEDUCTIBLE (individual/individual +1/individual +2 or more)	\$1,000/\$2,000/\$3,000	\$1,500/\$3,000/\$4,500	\$2,400/\$4,800/\$7,200	\$3,200/\$6,400	\$5,000/\$10,000	\$10,000/\$20,000	
COINSURANCE	No maximum	No maximum	No maximum	No maximum	No maximum	No maximum	
OUT-OF-POCKET MAXIMUM (individual/individual +1 or more)	50%	50%	50%	50%	50%	50%	

RETAIL PRESCRIPTION COPAY (31-DAY)

GENERIC	\$10
PREFERRED	\$60
NON-PREFERRED	\$110
SPECIALTY	50% (up to \$150)

MAIL-ORDER PRESCRIPTION COPAY (90-DAY)

GENERIC	\$20
PREFERRED	\$120
NON-PREFERRED	\$220

DISCLAIMERS

The Core, Copay, \$1,200 PPO, and \$5,000 HDHP plans have an embedded individual deductible and out-of-pocket limit. An embedded deductible means that each family member has an individual deductible. When an individual reaches their deductible, the plan will begin to pay benefits for that individual, regardless of whether the family deductible has been met. The same logic holds true for the embedded out-of-pocket limit.

The \$1,600 and \$2,500 HDHPs have a non-embedded deductible and out-of-pocket limit. With non-embedded plans, there are no individual deductibles. The total family deductible must be met before the plan pays benefits for any individual family member. Again, the same logic applies to the out-of-pocket limit.

With the \$1,600, \$2,500, and \$5,000 HDHPs, all benefits are subject to the deductible unless otherwise noted. The annual medical plan deductible must be met before the plan pays a prescription drug benefit, with the exception of certain preventive medications and medical services not subject to the deductible. For a detailed list of medications not subject to the deductible under the HDHP plans, please contact Kairos at 888.331.0222.

All plans: The in-network and out-of-network deductibles and out-of-pocket limits are separate and do not accumulate toward one another.

IMPORTANT: This summary is intended only as a brief description of plan benefits. It attempts to describe plan details in a clear, simple, and concise manner. If there is a conflict between this summary and the wording of plan documents, the plan documents will govern. Kairos retains the right to change, modify, suspend, interpret, or cancel some or all benefits or services at any time.

ANCILLARY BENEFIT RATES

The rates listed below are monthly rates. For comprehensive benefit summaries, please contact your account manager.

DELTA DENTAL PPO

INDIVIDUAL	\$43.00
INDIVIDUAL + SPOUSE	\$88.00
INDIVIDUAL + CHILD(REN)	\$73.00
FAMILY	\$113.00

Rate change

TDA DENTAL DHMO

INDIVIDUAL	\$10.40
INDIVIDUAL + SPOUSE	\$20.80
INDIVIDUAL + CHILD(REN)	\$22.88
FAMILY	\$26.00

Rate change

VSP VISION

INDIVIDUAL	\$7.19
INDIVIDUAL + SPOUSE	\$14.39
INDIVIDUAL + CHILD(REN)	\$15.39
FAMILY	\$24.60

SHORT-TERM DISABILITY

AGE	PER \$10 WEEKLY BENEFIT
<45	\$0.345
45-49	\$0.424
50-54	\$0.530
55-59	\$0.645
60-64	\$0.769
65+	\$0.919

BASIC LIFE AND AD&D

INDIVIDUAL (\$50,000)	\$5.20
ADMINISTRATOR/EXECUTIVE (\$200,000)	\$20.80
ADMINISTRATOR/EXECUTIVE (\$300,000)	\$31.20
ADMINISTRATOR/EXECUTIVE (\$400,000)	\$41.60

New!

SUPPLEMENTAL LIFE AND AD&D

AGE	COST PER \$1,000
<30	\$0.067
30-34	\$0.086
35-39	\$0.095
40-44	\$0.119
45-49	\$0.151
50-54	\$0.225
55-59	\$0.411
60-64	\$0.625
65-69	\$1.192
70+	\$2.470
Child	\$0.152

ANCILLARY BENEFIT RATES

The rates listed below are monthly rates. For comprehensive benefit summaries, please contact your account manager.

WORKSITE COVERAGES

METLIFE ACCIDENT INSURANCE

INDIVIDUAL	\$12.48
INDIVIDUAL + SPOUSE	\$25.34
INDIVIDUAL + CHILD(REN)	\$25.81
FAMILY	\$32.31

METLIFE HOSPITAL INDEMNITY

INDIVIDUAL	\$14.60
INDIVIDUAL + SPOUSE	\$26.96
INDIVIDUAL + CHILD(REN)	\$22.76
FAMILY	\$35.12

METLIFE CRITICAL ILLNESS

AGE	INDIVIDUAL	+ SPOUSE	+ CHILD(REN)	FAMILY
<25	\$0.20	\$0.34	\$0.20	\$0.34
25-29	\$0.21	\$0.37	\$0.21	\$0.37
30-34	\$0.30	\$0.51	\$0.30	\$0.51
35-39	\$0.42	\$0.71	\$0.42	\$0.71
40-44	\$0.64	\$1.06	\$0.64	\$1.06
45-49	\$0.95	\$1.58	\$0.95	\$1.58
50-54	\$1.35	\$2.27	\$1.35	\$2.27
55-59	\$1.87	\$3.17	\$1.87	\$3.17
60-64	\$2.69	\$4.60	\$2.69	\$4.60
65-69	\$4.03	\$6.90	\$4.03	\$6.90
70+	\$6.25	\$10.46	\$6.25	\$10.46

PREPAID LEGAL

HIGH PLAN	\$14.50
LOW PLAN	\$7.00

Rate change

IDENTITY THEFT PROTECTION

	TOTAL PLAN	PREMIER PLAN	ULTIMATE PLAN
INDIVIDUAL	\$7.90	\$9.85	\$10.85
FAMILY	\$13.90	\$17.85	\$19.85

NATIONWIDE PET INSURANCE

This benefit is not deducted from payroll. Employees elect and make payments directly to Nationwide through the Nationwide website.

Rates vary by pet breed, age, and location

OSBORN SCHOOL DISTRICT #8

2024-25 Insurance Rates

EMPLOYEE HEALTH INSURANCE - MONTHLY COST SUMMARY

	2023-24 Employee Monthly Cost	2024-25 Employee Monthly Cost	# of staff enrolled	Increase/ (Decrease) Monthly Costs
Base Plan - Co Pay plan				
EMPLOYER COST	\$531	\$558		\$27
EE Only	\$0	\$0	204	\$0
EE + 1 Dep	\$530	\$556	3	\$26
EE + children	\$530	\$556	7	\$26
EE + Family	\$956	\$1,003	7	\$47
Core Plan (employer cost)				
EE Only	\$64	\$67	24	\$3
EE + 1 Dep	\$662	\$695		\$33
EE + children	\$662	\$695	3	\$33
EE + Family	\$1,140	\$1,197	1	\$57
\$1200 PPO Plan (employer cost)				
EE Only	\$0	\$0	8	\$0
EE + 1 Dep	\$509	\$535		\$26
EE + children	\$509	\$535		\$26
EE + Family	\$915	\$961		\$46
\$1500 HDHP - (employer cost)				
EE Only	\$0	\$0	12	\$0
EE + 1 Dep	\$471	\$495	1	\$24
EE + children	\$471	\$495	3	\$24
EE + Family	\$848	\$891	5	\$43
District's HSA contribution	\$60	\$65		\$780
\$2500 HDHP - (employer cost)				
EE Only	\$0	\$0	15	\$0
EE + 1 Dep	\$452	\$474		\$22
EE + children	\$452	\$474	1	\$22
EE + Family	\$815	\$855	1	\$40
District's HSA contribution	\$75	\$80		\$960

OSBORN SCHOOL DISTRICT #8
2024/25 EMPLOYEE ANCILLARY BENEFIT SUMMARY

Product/Provider	Monthly Premiums			
	EE Only	EE + Spouse	EE + Child(ren)	EE + Family
Dental				
Delta Dental - 3 % increase (\$1-\$3 per month increase)	43.00	88.00	73.00	113.00
Total Dental Administrators (TDA) - 4% increase (\$0.40-\$1.00 per month increase)	10.40	20.80	22.88	26.00
Vision				
VSP	7.19	14.39	15.39	24.60

Voluntary Supplemental Life - Met Life

Cost per \$1000 based on age.

Child Rate = \$.152 per \$1000

Short-Term Disability Insurance - Met Life

Cost based on age.

Benefit at 66 2/3% weekly earnings with a \$1500 week max

Maximum benefit period = 25 weeks of disability

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

Worksite Coverages- Met Life

Accident Insurance

Hospital Indemnity

Critical Illness - Cost based on age

Flexible Spending Accounts - Health Equity

Dependent care and medical care accounts

FMLA administration - BASIC

Health Savings Accounts - Health Equity

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

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VIII-B

Agenda Item

Approval of first review of ASBA Policy Revisions

For Board: Action Discussion Information

Background –

This is a first review of ASBA Policy revisions for the following policies

BEDB	Agenda
BGC-R	Policy Revision and Review
BGE	Policy Communications and Feedback
BGE-R	Policy Communications and Feedback
CCB-R	Line and Staff Relations
CFD	School Based Management
EB-R	Environmental and safety Program
EBAA	Reporting of Hazards/Warning Systems
EBC	Emergencies
ECB	Building and Grounds Maintenance
EEAA	Walkers and Riders
EEAE-R	Bus Safety Program
GBEF	Staff Use of Digital Communications and Electronic Devices
GDC	Support Staff Leaves and Absences
IHA	Basic Instructional Program
IKF	Graduation Requirements
IMA	Teaching Methods
IMA-R	Teaching Methods
JFABDA	Admission of Students in Foster Care
JH	Student Absences and Excuses
JHD	Exclusions and Exemptions from School Attendance
JIH	Student Interrogations, Searches and Arrests
JJE	Student Fund-Raising Activities
JK-EA	Student Discipline
KB-EB	Parental Involvement in Education
KEC	Public Concerns/Complaints about Instructional Resources

Legal

Financial

Governing Board Goals

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

- 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 ASBA revisions to the policies as discussed.

Moved _____ Seconded _____ P/F

Alpha Code	Policy Name	Superintendent Notes	Additional Notes
BEDB	Agenda	Language, specifically the reference regarding a TDD telephone number, has been replaced with email as an acceptable method of communication.	Approve as presented
BGC-R	Policy Revision and Review	Language has been updated and revised to align with current practices.	Approve as presented
BGE BGE-R	Policy Communications and Feedback	Language has been updated and revised to align with current practices.	Approve as presented
CCB-R	Line and Staff Relations	A.R.S. 15-353 is no longer a statute, and thus its requirement for a parental satisfaction survey for parents is no longer relevant, so that statutory reference has been removed. However, the requirement for a parental satisfaction survey is required by A.R.S. 15-102(A)(1) and is noted in Policy KB.	Approve as presented
CFD	School Based Management	A.R.S. 15-351 does not specify the number of members on school councils. Thus, the Policy has been revised to mirror the requirements of the statute.	Approve as presented
EB-R	Environmental and Safety Program	The reference to A.R.S. 15-2002 has been removed as that statute was repealed; the current relevant statute is A.R.S. 41-5702(A)(9). Language has been updated and revised to comply with statute and A.A.C. R7-6-215.	Approve as presented
EBAA	Reporting of Hazards/Warning Systems	A.R.S. 32-2301, 32-2311.01, and 32-2307 have been repealed and thus those legal references have been removed. The current relevant statutes are A.R.S. 3-3606 and A.R.S. 15-152. The Policy has been edited to conform to the current statutory requirements.	Approve as presented
EBC	Emergencies	This Policy was updated to mirror language in A.R.S. 15-341 regarding emergency response plans.	Approve as presented
ECB	Building and Grounds Maintenance	The following legal references have been repealed: A.R.S. 15-2002, 15-2031, 15-2032, 15-2131, and 15-2132. Information similar to that in A.R.S. 15-2131 is in A.R.S. 41-5832. A.R.S. 41-5832 does not require an IAQ (Indoor Air Quality) Plan or Coordinator nor is there any EPA requirement for such. Thus, that language has been removed. A.A.C. R7-6-215 was also added as a legal reference.	Approve as presented
EEAA	Walkers and Riders	A.R.S. 15-816.01 states that a Governing Board may provide student transportation limited to thirty (30) miles each way. The mileage language was changed to conform with the statutory language.	Approve as presented
EEAE-R	Bus Safety Program	Language has been updated to conform with Arizona Administrative Code (A.A.C.) R13-13-104.	Approve as presented
GBEF	Staff Use of Digital Communications and Electronic Devices	Language has been updated and revised to align with current practices.	Approve as presented
GDC	Support Staff Leaves and Absences	ASBA has removed this reference-only Policy.	Approve as presented
IHA	Basic Instructional Program	Arizona Administrative Code (A.A.C.) R7-2-301 provides basic instructional program requirements for common schools (grades K-8). A.R.S. 15-710 requires common schools (grades K-8) and high schools (grades 9-12) to provide a total of one year instruction in state and federal constitutions, American institutions and ideals, and in the history of Arizona, including the history of Native Americans in Arizona. Policy language has been updated to align with current basic instructional program requirements.	Approve as presented
IKF	Graduation Requirements	A.R.S. 15-710 requires high schools (grades 9-12) to provide a total of one year instruction in state and federal constitutions, American institutions and ideals, and in the history of Arizona, including the history of Native Americans in Arizona. Policy language has been updated to conform with statutory language.	Do Not Approve--Applies to high schools
IMA IMA-R	Teaching Methods	Language in the Policy and Regulation have been updated and revised to align with current practice.	Approve as presented

JFABDA	Admission of Students in Foster Care	A.R.S. 8-530.04(B) states that an educational institution has two days in which to enroll a foster child when a change of placement is needed. "Within two days after it is determined that a change of educational placement is in the best interest of the child, the new educational institution shall enroll the child and the child's school of origin shall transfer the child's education records to the child's new educational institution within two days after notice of the child's change in educational placement." The current policy language ("immediately") has been revised to mirror statutory language. Immediate enrollment cannot be denied if a child does not possess the records normally required for enrollment or owes outstanding fees or fines to their school of origin.	Approve as presented
JH	Student Absences and Excuses	Language addition includes expanded definition of excused student absences per A.R.S. 15-807(D).	Approve as presented
JHD	Exclusions and Exemptions from School Attendance	Language has been updated to provide clarity and to add "mental, or behavioral" to the examples of a health professional.	Approve as presented
JIH	Student Interrogations, Searches, and Arrests	Language has been updated to reflect the language in A.R.S. 8-821(B)(E)(F) and A.R.S. 8-823(A), and to add the term "child welfare investigation" per statute.	Approve as presented
JJE	Student Fund-Raising Activities	Language has been revised for clarity regarding the requirements in A.R.S. 15- 1121 and AR.S. 15-1122.	Approve as presented
JK- EA	Student Discipline	The length of time student disciplinary records must be retained changed from two (2) years to four (4) years based on information received from the State Records Office Administrator based on the Arizona State Library, Archives and Public Records (ASLAPR).	Approve as presented
KB-EB	Parental Involvement in Education	Exhibit contains minor changes in "J" to mirror language in A.R.S. 1-602(A)(10).	Approve as presented
KEC	Public Concerns/Complaints About Instructional Resources	Language has been revised to clarify requirements of A.R.S. 15-721 and A.R.S. 15- 341. IJJ-R has also been added as a reference.	Approve as presented

Compare current to previous Policy Advisories for "BEDB © AGENDA"

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

BEDB © AGENDA

The agenda shall list the specific matters to be discussed, considered or decided at the meeting. Except for a meeting through technological devices, the agenda and notice shall also include the time that the public will have physical access to the meeting place. The Governing Board may discuss, consider or make decisions only on matters listed on the agenda and other matters related thereto. (*Subject to A.R.S. [38-431.02](#)*)

Unless changed by a majority vote of Board members present at a meeting, the order of business shall be as follows:

Regular meetings:

- A. Call to order
- B. Adoption of the agenda (*Discussion of items is not in order.*)
- C. Pledge of allegiance
- D. Board Meeting minutes not previously approved
- E. Information only items (*Items to be heard only; the Board will not propose, discuss, or take legal action during the meeting unless the specific matter is properly noticed for legal action.*)
 - 1. Summary of current events
 - a. Superintendent
 - Celebrations and recognitions
 - b. Governing Board members
 - 2. Reports (*Notice must be specific as to type of report that will be given, subject matter and whom will be making the report.*)
- F. Public comments (*Members of the Governing Board shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.*)
- G. Action items (*Matters on which the Governing Board may take legal action during the meeting.*)
 - 1. Consent agenda items (*When so presented, should fully describe the matters on the agenda and inform the public where more information can be obtained.*)

2. Specific items of District business (*As listed for consideration, may include various categorical areas as the business of the District necessitates Board discussion, deliberation, and action.*)

H. Information and Discussion items (*Matters about which the Board may engage in discussion but will take no action during the meeting.*)

I. Information items (*The Board will not propose, discuss, or take legal action during the meeting.*)

Requests for future agenda items

J. Adjournment

Special meetings:

A. Call to order

B. Items for which the special meeting was called (*May include timely action, discussion, and information items as conditioned for regular meetings.*)

C. Announcements

D. Adjournment

Executive sessions:

An executive session may be scheduled, as necessary, during either a regular or special meeting. (*See Arizona Attorney General Agency Handbook Section 7.6.7.*)

1. When an executive session is to be held, the notice must state the specific provision of law authorizing the executive session.

2. The Board may vote to hold an executive session for the purpose of obtaining legal advice from the Board's attorney on any matter listed on the agenda pursuant to A.R.S. [38-431.03](#)(A)(3).

Emergency meetings

In the case of an actual emergency, the Governing Board, after giving such notice as is appropriate to the circumstances, may act on an emergency matter or call an emergency meeting in accordance with the requirements set out in A.R.S. [38-431.02](#). The emergency meeting shall follow the order of business for a special meeting. An emergency meeting shall be subsequently followed by the posting of a public notice within twenty-four (24) hours declaring that an emergency session has been held and setting forth the information specified by [38-431.02](#). Chapter 7 of the Arizona Agency Handbook shall be consulted for guidance when an emergency action or meeting is being considered.

Accommodations for the Disabled

Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting [*name of designated ~~agency contact~~ District contact person*] at [*provide telephone number and ~~TDD telephone number~~-mail*]. Requests should be made as early as possible to allow time to arrange the accommodation.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[38-431](#)

[38-431.01](#)

[38-431.02](#)

[38-431.03](#)

28 CFR § 35.163

CROSS REF.:

[BDB](#) - Board Officers

[BEC](#) - Executive Sessions/Open Meetings

Compare Policy Advisory "BGC-R ©" to Policy in Manual

first

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

last

BGC-R ©

REGULATION

POLICY REVISION AND REVIEW

The District is a subscriber to the Policy Services Program of the Arizona School Boards Association (ASBA). This service will assist the District in the amendment of District policies or in the adoption of new policies originated by the District.

The procedure listed below will be followed to ensure the expeditious review and consideration of policy updates received from the ASBA Policy Services Program and all newly proposed policies:

- ~~A.~~ A master file of policy updates (Policy Services Advisories) will be kept by the Superintendent.
- ~~Upon B.~~ Upon receipt, a copy of each update will be forwarded to the appropriate member(s) of the Superintendent's ~~staffs~~ staff.
- ~~The C.~~ The designated staff ~~member~~ members may review and evaluate the update and recommend action to ~~the Superintendent~~ the Superintendent, including any proposed changes needed to adapt the update to specific ~~circumstances~~ within circumstances within the District.
- ~~If D.~~ If changes or new policies are recommended, the Superintendent ~~will~~ may send a copy of the update to ~~ASBA Policy~~ ASBA Policy Services for review or contact ASBA Policy ~~Services by phone to~~ Services to discuss the proposed changes.
- ~~Following review by ASBA Policy Services, the~~ E. The updated policy or any newly proposed policies will be ~~placed on~~ placed on the Board agenda for a first review by the Board.
- ~~Following F.~~ Following the first review, if any proposals are made for further changes, such changes ~~will~~ may be sent to ~~ASBA Policy~~ ASBA Policy Services for review or ~~discussed with them by phone~~ discussion.
- ~~If G.~~ If no changes are proposed, or after any such proposed changes have been reviewed by ASBA ~~Policy Services~~ Policy Services, the updated policy will be placed on the Board agenda a second time for action by the Board.
- ~~Following H.~~ Following adoption by the Board, the Superintendent will send a copy of the adopted policy and the date ~~of adoption of~~ adoption to ASBA Policy Services.
- ~~ASBA I.~~ ASBA Policy Services will ~~produce~~ electronically publish the final adopted copy of the policy ~~and return the final copy to the District.~~

- ~~● The Superintendent will reproduce sufficient copies of the new policy, as received from ASBA Policy Services, and forward a copy to each person who is assigned a policy manual, with instructions as to how it is to be incorporated into the policy manual.~~

Compare Policy Advisory "BGE © POLICY COMMUNICATION / FEEDBACK" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

BGE © POLICY COMMUNICATION / FEEDBACK

The Superintendent shall develop procedures to ensure that [constituents](#), employees ~~, patrons,~~ and Board members ~~shall~~ have access to a current policy manual that contains the policies and administrative regulations of the District. [A link to the online policy manual will be made available to all persons listed above.](#)

The manual is intended both as a tool for District management and as a source of information to ~~patrons~~[constituents](#), staff members, and others about how the District operates. To that end, ~~each Board member and administrator shall have ready access to a copy of the manual~~[the policy manual will be available for online access.](#) In addition, a [hard copy](#) manual shall be available at such places as the Superintendent may determine for use by ~~staff members, students, and patrons.~~[Each](#) those persons who do not have access to the manual online. Printed copies of the policy manual shall remain the property of the District and shall be subject to recall at any time.

[Any](#) administrative regulation shall be so designated and included in the manual ~~on a separate sheet(s) accompanying~~[immediately following](#) the policy with which it is associated.

~~All policy manuals shall remain the property of the District and shall be subject to recall at any time.~~

The Board's policy manual shall be considered a public record and shall be open for ~~inspection~~[inspection by accessing the online link on the District's website, or if needing a hard copy,](#) during regular business hours at the District administration office and at places designated by the Superintendent.

The [online](#) master copy of the manual will be securely maintained ~~in the Superintendent's office.~~[It is this](#) by the Superintendent, and archived as required by Records Management Standards adopted by the Arizona State Library, Archives and Public Records (ASLAPR). It is [this online](#) copy that will be used to resolve any discrepancies in language existing in other copies.

Adopted: ~~date of Manual adoption~~[<-- z2AdoptionDate -->](#)

LEGAL REF.:

A.R.S.
[15-341](#)

Compare Policy Advisory "BGE-R ©" to Policy in Manual

first

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

last

BGE-R ©

REGULATION

POLICY COMMUNICATION / FEEDBACK

~~Each person to whom a policy manual is issued will be responsible for the maintenance, control, and updating of the~~The District's Policy Manual is available to the public online at <https://policy.azsba.org/asba/browse/asbaall/welcome/root>. The online policy manual shall be maintained by the Superintendent, and supersedes any discrepancies in language that exist in hard copies of the policy manual.

All changes to the policy manual will be ~~issued~~communicated by the Superintendent, with a change memorandum listing codes, pages to be removed, and pages to be inserted. After making the changes, a copy of the change memorandum shall be filed by the Superintendent. After the updated pages have been placed into a policy manual, the outdated pages that have been superseded must be removed and destroyed. All policy manuals are subject to recall and/or inspection at any time to ensure that they are properly updated.

~~The master copy of the policy manual shall be maintained by the Superintendent. It is this copy that shall be used to resolve any discrepancies in language existing in other copies.~~

~~The Superintendent will maintain one (1) copy of all outdated pages for historical and reference purposes~~Superintendent to staff and Governing Board members, and will be archived as required by the Arizona State Library, Archives and Public Records (ASLAPR).

LEGAL REF.:

Uniform System of Financial Records

Compare Policy Advisory "CCB-R ©" to Policy in Manual

first

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

last

CCB-R ©

REGULATION

LINE AND STAFF RELATIONS

(School Administration)

The primary duty of a principal is to administer and supervise the instructional program. A principal, as the educational leader of the school, will administer and supervise the school in accordance with policies and administrative regulations of the District.

A principal will be directly responsible to and will report only to the Superintendent and will keep the Superintendent informed of the conditions and needs of the school. All duties, authority, and responsibilities of the principal will be delegated only by the Superintendent. These duties include, but are not limited to, the following:

- ~~A.~~ A principal is responsible for the operation of the educational program of the school.
- ~~A.B.~~ A principal is responsible for the supervision and evaluation of the building staff members.
- ~~A.C.~~ A principal will maintain discipline on the part of personnel and students.
- ~~A.D.~~ A principal will care for and protect the building, the equipment, the grounds, and other school property.
- ~~A.E.~~ A principal will maintain school records and prepare reports.
- ~~A.F.~~ A principal will take reasonable precautions to safeguard the health and welfare of students and ~~staff members~~ staff members, will report accidents, will formulate plans for emergencies, and will conduct ~~evacuation drills~~ evacuation drills each school month and keep written records of such drills.
- ~~A.G.~~ A principal will be responsible for maintaining a close relationship with the community and should interpret ~~the educational~~ the educational program to the citizens of the District.
- ~~A.H.~~ A principal will, by advanced study, by visits to school systems in other areas, by attendance at ~~educational conferences~~ educational conferences, and by other means remain well informed relative to modern educational thought and practice.
- ~~A principal will distribute a parental satisfaction survey to the parent of every child enrolled at the school, pursuant to A.R.S. 15-353.~~

CFD ©
SCHOOL - BASED MANAGEMENT
(School Councils)

The Governing Board may delegate to a school council the responsibility to develop a curriculum and may delegate any additional powers that are reasonably necessary to accomplish decentralization.

The Board authorizes the establishment of a school council at each school site. The school council shall follow regulations promulgated by the Board. The authority extended to the school council(s) is to design curricular and instructional strategy/design models that promote the District mission/goals statement.

The school council shall provide input for the creation of curricular and instructional strategies/designs that meet the unique learning needs of the students served at each school.

A shared "vision" for curricular and instructional strategies/designs and the involvement of a variety of the members of the school and community who will be most affected by the results are essential.

Curricular and instructional strategies/designs that result from such shared decision making are limited only by the requirements that they be consistent with and fulfill the mission/goal statements, beliefs, and adopted Board policies of the District and comply with the laws and regulations of the state of Arizona and the United States.

This shared decision making shall not supersede Board/Superintendent decision-making responsibilities unless waived by the Board.

Membership

The school council at each school shall take into consideration the ethnic composition of the local community and initially shall be composed of:

- A. Parents or guardians of students enrolled in the school who are not employed by the District in the school of proposed membership.
- B. Teachers.
- C. Noncertificated employees.
- D. community members.
- E. Students if the school is a high school.
- F. The principal of the school.

Initially, each of the above school council members shall be selected in the manner and by the procedure specified in A.R.S. [15-351](#). The school council shall then adopt written guidelines that specify the number of school council members and the methods for the selection of school council members. Thereafter, representatives shall be selected by their groups in the manner determined. There must be an equal number of teachers and parents of pupils enrolled in the school on the council and they shall constitute a majority of the council members. The principal

will serve as chairperson of the school council unless another person is elected by a majority of the school council members.

Adopted: November 20, 2005

LEGAL REF.:

A.R.S.

[15-351](#)

[15-352](#)

[15-353](#)

[43-1089.01](#)

A.G.O.

I99-018

CROSS REF.:

[BDD](#) - Board-Superintendent Relationship

[CCB](#) - Line and Staff Relations

Compare Policy Advisory "EB-R ©" to Policy in Manual

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

EB-R ©

REGULATION

ENVIRONMENTAL ~~AND~~ AND

SAFETY PROGRAM

Responsibilities of the maintenance supervisor:

- ~~●~~ ~~Maintain~~ **A. Maintain** an overall safety program in maintenance and operation of buildings and grounds.
- ~~●~~ ~~Provide~~ **B. Provide** specialized assistance as requested by school principal.
- ~~●~~ ~~Coordinate with the District Indoor Air Quality Coordinator who will:~~
 - ~~■~~ ~~Monitor indoor air quality.~~

~~■~~ ~~Document~~

C. Comply with HVAC requirements listed in A.R.S. [41-5832](#) and A.A.C. [R7-6-215](#).

D. Document District responses to the biennial information on improving and maintaining the indoor air

~~quality~~

~~quality~~ (IAQ) in school buildings, which is required by A.R.S.

~~15~~

~~41-~~

~~2002~~

~~5702(A)(~~

~~14~~

~~9) to be distributed to school districts~~

~~by the~~

~~by the~~ School Facilities Board.

Responsibilities of the school principals:

- ~~●~~ ~~Schedule~~ **A. Schedule** regular inspections.

- ~~Post~~ **B. Post** required state and federal safety regulations and maintain appropriate safety records.
- ~~Arrange~~ **C. Arrange** for the correction of defects reported to them by employees in the building by requesting ~~assistance from~~ **assistance from** the maintenance department.
- ~~Cooperate~~ **D. Cooperate** in the correction of defects reported by the maintenance department or other school administrators.
- ~~Implement~~ **E. Implement** procedures to monitor and maintain safe indoor air quality.

Responsibilities of the transportation supervisor:

- ~~Maintain~~ **A. Maintain** standards for certification of school bus drivers.
- ~~Maintain~~ **B. Maintain** standards for periodic inspection and maintenance of school buses.
- ~~Maintain~~ **C. Maintain** standards for school bus operation and idling procedures for gasoline, diesel, and alternative ~~fuel engines~~ **fuel engines** which minimize air pollution by buses.

Responsibilities of other employees:

- ~~Report~~ **A. Report** promptly to the principal of the school or immediate supervisor any events or situations which ~~may cause~~ **may cause** increased air pollution within the school or on the campus and any defects in buildings, grounds, ~~or equipment~~ **equipment** that might prove injurious to the safety, health, or comfort of students, employees, or ~~other persons~~ **other persons**.
- ~~Take~~ **B. Take** reasonable precaution for the safe use of buildings, grounds, and equipment by students.

Responsibilities of students:

- ~~Avoid~~ **A. Avoid** the following behaviors:
 - ~~Setting~~ **1. Setting** off a false fire alarm.
 - ~~Misusing~~ **2. Misusing** the fire alarm system, fire extinguishers, or other fire protection and safety equipment.
 - ~~Setting~~ **3. Setting** a fire in the building or on the school grounds.
 - ~~Taking~~ **4. Taking** any action or creating any situation which either directly or indirectly affects indoor air quality ~~in an~~ **in an** adverse manner.
- ~~Report~~ **B. Report** promptly to the principal of the school or other appropriate school employee any defects in buildings, ~~grounds~~ **grounds**, indoor air quality, or equipment that might prove injurious to the safety, health, or comfort ~~of employees~~ **of employees**, students, or other persons.

Responsibilities of other individuals utilizing school buildings:

- ~~Refrain~~ **A. Refrain** from abusing safety equipment, such as fire extinguishers, alarm systems, et cetera.

● ~~Report~~ **B. Report** promptly to the Superintendent or another school employee any defects in buildings, grounds, ~~indoor air~~ **indoor air** quality, or equipment that might prove injurious to the safety, health, or comfort of students, employees, ~~or other~~ **or other** persons.

Compare Policy Advisory "EBAA © REPORTING OF HAZARDS / WARNING SYSTEMS" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

EBAA © REPORTING OF HAZARDS / WARNING SYSTEMS

(Pesticide Application Notice)

The intent of this policy is to ensure that students, employees, and parents/guardians receive adequate notice prior to pesticide application.

In accord with A.R.S. [15-152](#), the District shall:

- A. Provide notice of pesticide application during a regular school session to students, employees, and parents/guardians, given in a form reasonably calculated to provide a warning at least forty-eight (48) hours prior to such application.
- B. Provide for oral notification to pupils and employees during the regular school session.
- C. Provide written, electronic or telephonic notification to parents or guardians at least forty-eight (48) hours prior to the application of pesticides.

Pest-control applicator(s) employed by the District shall provide the school contact person with notice at least seventy-two (72) hours prior to the date and time the application of pesticides is to occur, including in such notice ~~the brand name, concentration, rate of application, pesticide label, material safety data sheet, the area or areas where the pesticide is to be applied, and any use restrictions required by the pesticide label.~~ Prior to the application, ~~the applicator shall provide the school contact person with a written preapplication notification containing the following information:~~

- A. The brand name ~~, concentration, rate of application, and any use restrictions required by the label of the herbicide or specific pesticide~~ pesticide(s) to be applied.
- B. ~~The~~ The location and area or areas where the pesticide is to be applied.
- C. The date and time the application is to occur.
- D. The ~~pesticide label and the material safety data sheet~~ name, address, phone number and contact person of the certified applicator.
- E. A statement that further information, such as the product label or safety data sheet, is available by contacting the certified applicator.

In case of pesticide applications performed for or by public health agencies or emergency applications because of immediate threat to the public health, the licensed applicator shall give the school office oral and, if possible, written notice, with posting of the area to be treated in accord with A.R.S. [3-3606](#).

The Superintendent may require the pest-control applicator to fill out and make all required postings in accord with statute and with District policy and regulation. The name and telephone number of the applicator shall be attached to any posting.

Only a certified applicator may apply pesticides at a school.

The Superintendent shall prepare regulations for the implementation of this policy.

Adopted: ~~November 15, 2016~~<-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[3-3606](#)

[15-15232-2301](#)

[32-2311.01](#)

CROSS REF.:

[IKEA](#) - Make Up Opportunities

Compare Policy Advisory "EBC © EMERGENCIES" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

EBC © EMERGENCIES

The ~~Superintendent~~ **Governing Board** will develop ~~and maintain~~ District emergency **response** plans **with the Superintendent** for each school, department, and other facilities in the District and will coordinate such plans with the local law enforcement, fire, medical and hospital authorities as necessary. Training components for staff and students shall be included in the ~~Superintendent~~ **District's** emergency **response** plans.

Emergency response plans are confidential and exempt from public disclosure. The District shall not release emergency response plans to the public as part of a public records request. [A.R.S. [41-1803\(G\)](#)]

The plans will be in accordance with minimum standards developed jointly by the Department of Education and the Division of Emergency Management within the Department of Emergency and Military Affairs. The plans will designate specific emergency drills to be conducted. Local responders shall periodically be invited to review the plan(s).

Emergency response plans developed by the Governing Board are required to address how the school and emergency responders will communicate with and provide assistance to students with disabilities. ~~Emergency plans~~

~~developed~~ **Internal regulations will be developed and maintained** by the Superintendent ~~will be presented annually to the Board.~~

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-341](#)

[41-1803](#)

Compare Policy Advisory "ECB © BUILDING AND GROUNDS MAINTENANCE" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

ECB © BUILDING AND ~~GROUNDS~~ GROUNDS MAINTENANCE

Adequate maintenance of buildings, grounds and property is essential to efficient management of the District.

The Board directs a continuous program of inspection and maintenance of school buildings and equipment. Wherever possible, maintenance shall be preventive and will focus on providing an on-going healthy learning environment for both students and school personnel. ~~Emphasis will be placed on the implementation of a District Indoor Air Quality (IAQ) Management Plan in order to minimize indoor air pollution.~~

The Superintendent shall appoint a ~~District IAQ Coordinator~~ maintenance supervisor who will develop and implement inspection, maintenance, repair, use, and disposal schedules as applicable for buildings, HVAC systems, new construction and renovations, chemicals and other materials.

Routine preventative maintenance means services that are performed on a regular schedule at intervals ranging from four (4) times a year to once every three (3) years, or on the schedule of services recommended by the manufacturer of the specific building system or equipment.

The Superintendent shall oversee the development and implementation of routine preventative maintenance guidelines covering the District's:

- ~~plumbing~~ A. plumbing systems, ~~electrical~~
- B. electrical systems,
- ~~heating~~ C. heating, ventilation and air conditioning systems,
- ~~special~~ D. special equipment and other systems, and
- ~~roofing~~ E. roofing systems, including visual inspections performed by District personnel to search for signs of ~~structural stress~~ structural stress and weakness.

A roofing inspection is required to be:

- ~~Accomplished~~ A. Accomplished prior to any repair or replacement of roof elements or roof mounted equipment performed ~~in accordance~~ in accordance with the requirements of the local building official requiring a permit.
- ~~Conducted~~ B. Conducted by a registered structural engineer or other professional with appropriate skills, training ~~and certification~~ and certification.

District preventive facilities maintenance guidelines shall be submitted to the School Facilities Board for review and approval.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-341](#)

[15-342.01](#)

~~[1541-2002](#)~~

~~[15-2031](#)~~

~~[15-2032](#)~~

~~[15-2131](#)~~

~~[15-2132](#)~~[5832](#)

A.A.C.

[R7-6-215](#)

CROSS REF.:

[EB](#) - Environmental and Safety Program

[JLIF](#) - Sex Offender Notification

Compare Policy Advisory "EEAA © WALKERS AND RIDERS" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

EEAA © WALKERS AND RIDERS

The Board authorizes the administration to provide regular school bus transportation to and from school for the following categories:

- ~~Students~~-A. **Students** with disabilities who require transportation, as indicated in their respective individual ~~education programs~~**education programs**.
- ~~Students~~-B. **Students** living within a one (1) mile radius of the school where hazardous or difficult routes exist and ~~where other~~**where other** arrangements cannot be provided.
- ~~Students~~-C. **Students** who are residents within a school attendance area and ~~who~~:
 1. If **common school students**, live more than one (1) mile from **the** school.

● ~~Transportation~~

2. If **high school students**, live more than a mile and a half (1 1/2) from the school.

D. **Transportation** for pupils who do not reside within an established school attendance area, limited to ~~no more than twenty (20)~~**no more than thirty (30)** miles each way to and from the school of attendance or to and from a pickup ~~point on a regular~~**point on a regular** transportation route or for the total miles traveled each day to an adjacent school for ~~eligible nonresident~~**eligible nonresident** pupils who meet the economic eligibility requirements established under the National ~~School Lunch and~~**School Lunch and** Child Nutrition Acts (42 United States Code sections 1751 through ~~1785~~**1793**) for free or reduced-~~price lunches~~**price lunches**.

- ~~Transportation~~-E. **Transportation** for homeless students to their school of enrollment, if it is the school of origin, will be ~~arranged as~~**arranged as** needed by the school liaison for homeless students.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-342](#)

[15-764](#)

[15-816.01](#)

[15-901](#)

[15-922](#)

[28-797](#)

[28-900](#)

[28-901](#)

A.G.O.

180-025

42 U.S.C. 11301, McKinney-Vento Homeless Assistance Act of 2001,

as amended by the Every Student Succeeds Act (ESSA) of 2015

CROSS REF.:

[JFABD](#) - Admission of Homeless Students

EEAE-R ©

REGULATION

BUS SAFETY PROGRAM

A.A.C. ~~R17-9-104-13-13-104~~ states, with respect to the authority of bus drivers, "Any person boarding or attempting to board a school bus, whether or not a passenger, Passengers shall comply with all instructions given to them by a school bus driver. If A a passenger or a non-passenger boards or attempts to board a school bus who has boarded the school bus and refuses to comply with the school bus driver's instructions, the school bus driver may seek emergency assistance to remove the passenger or non-passenger from the school bus, or prevent the passenger or non-passenger from boarding. be surrendered into the custody of a person who is authorized by the school to assume responsibility for the passenger or nonpassenger."

Student behavior on a school bus should be the same as that in a well-ordered classroom with the exception that students are free to talk, but with no screaming or shouting.

Compare Policy Advisory "GBEF © STAFF USE OF DIGITAL COMMUNICATIONS AND ELECTRONIC DEVICES " to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

**GBEF ©
STAFF USE OF DIGITAL COMMUNICATIONS
AND ELECTRONIC ~~DEVICES~~ DEVICES**

Social media is the use of web-based and mobile technologies to communicate through interactive dialogue. Social media technologies include but are not limited, to blogs, picture-sharing, vlogs, wall-postings, e-mail, instant messaging, music-sharing, crowdsourcing, voice over IP (VoIP), Facebook, LinkedIn, ~~My SpaceX~~, ~~Twitter~~, YouTube, and any successor protocol to transmit information. Mobile technologies are any devices that: transmit sounds, images, texts, messages, videos, or electronic information; electronically records, plays, or stores information; or accesses the Internet, or private communication or information networks. Current examples are Smartphones such as ~~BlackBerry~~, Android, iPhone, and other such mobile technologies and subsequent generations of these and related devices.

The Governing Board recognizes how web-based and mobile technologies are fundamentally changing opportunities to communicate with individuals or groups and how their use can empower the user and enhance discourse. The Board equally recognizes that the misuse of such technologies can be potentially damaging to the District, employees, students and the community. Accordingly, the Governing Board requires all employees to adhere to adopted policies and to utilize digital communications and electronic devices in a professional manner at all times.

The Board establishes the following parameters:

District employees

- ~~shall~~ **A. shall** adhere to all Governing Board policies related to technologies including but not limited to the use ~~of District of~~ **District** technology, copyright laws, student rights, parent rights, the Family Educational Rights ~~and Privacy~~ **and Privacy** Act (FERPA), staff ethics, and staff-student relations;
- ~~are~~ **B. are** responsible for the content of their posting on any form of technology through any form of communication;
- ~~shall~~ **C. shall only use District controlled and approved technologies when communicating with students or parents;**
- D. shall ensure that technologies used to communicate with students and District staff are maintained separate from personal technologies used to communicate with others;**
- E. shall not use District owned or provided technologies to endorse or promote a product, a cause or a ~~political position~~ political position or candidate;**
- ~~in~~ **F. in** all instances must be aware of his/her association with the District and ensure the related content of ~~any posting~~ **any posting** is consistent with how they wish to present

themselves to colleagues, community members, ~~parents and~~ parents and students;

- ~~shall~~ G. shall not use District logos or District intellectual property without the written approval of the Superintendent;
- ~~shall~~ H. shall use technologies to enhance and add value to communications with all recipients and be respectful ~~of these~~ of those with whom they communicate;
- ~~shall~~ I. shall immediately report all misuse or suspected misuse of technology to their direct supervisor/~~administrator who~~ administrator who in turn will immediately report to the Superintendent;
- ~~shall~~ J. shall comply with all applicable records management parameters established by Arizona State Library, ~~Archives~~ Archives and Public Records.

The Superintendent shall communicate the above to all employees of the District at the beginning of each school year and to newly hired employees as part of the hiring process.

The Superintendent shall establish which technologies are approved for use by employees to communicate with parents and students. Approved technologies shall be communicated to the Board and employees prior to the start of every school year, to newly elected Board members prior to taking office, and to newly hired employees as part of the hiring process.

The Superintendent shall determine which records retention and management guidelines as established by the Arizona State Library, Archives and Public Records are applicable to this Board policy and communicate these guidelines to the Board and employees prior to the start of every school year, to newly elected Board members prior to taking office, and newly hired employees as part of the hiring process.

Violations of this policy may result in disciplinary action up to and including termination and may constitute a violation of federal or state law in which case appropriate law enforcement shall be notified. The Superintendent shall report violations of this policy to the Board and shall make reports to the appropriate law enforcement agency when determined necessary.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-341](#)

[15-514](#)

CROSS REF.:

[GBEA](#) - Staff Ethics

[GBEB](#) - Staff Conduct

[GBEBB](#) - Staff Conduct With Students

[GCQF](#) - Discipline, Suspension, and Dismissal of Professional Staff Members

[GDQD](#) - Discipline, Suspension, and Dismissal of Support Staff Members

[IJNDB](#) - Use of Technology Resources in Instruction

[JIC](#) - Student Conduct

Compare Policy Advisory "GDC © SUPPORT STAFF LEAVES AND ABSENCES" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

GDC © SUPPORT ~~STAFF~~-STAFF LEAVES AND ABSENCES

~~Refer to GGC through GCCE and GGCH; the terms and conditions of these policies apply to support staff personnel unless a written policy stating a contrary intent is included.~~Removed per PA 775, February 2024 (**Reference Only**)

Compare Policy Advisory "IHA © BASIC INSTRUCTIONAL PROGRAM" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

IHA © BASIC INSTRUCTIONAL PROGRAM

The various instructional programs will be developed to maintain a balanced, integrated, and sequential curriculum that will serve the educational needs of all school-aged children in the District. The curriculum will be broad in scope and provide for a wide range in rate, readiness, and potential for learning.

The instructional program shall reflect the importance of language acquisition/reading-skill development as the basic element in each student's education. The first priority of the instructional program will be language acquisition through a planned sequence of reading skills and language experiences beginning in the kindergarten program. The improvement of specific reading skills of students should be continuous throughout their education. Each school educating students in kindergarten and grades one (1) through three (3) shall have a reading program as required by A.R.S. [15-704](#) and applicable State Board of Education rules.

The second priority of the instructional program will be mastery of the fundamentals of mathematics, beginning in the kindergarten program.

The instructional program will ensure that on or before July 1, 2022, at least one (1) kindergarten through third (K-3) grade teacher, literacy coach or literacy specialist in each school has received training related to dyslexia that complies with the requirements prescribed in A.R.S. [15-219](#) and A.R.S. [15-501.01](#) which includes enabling teachers to understand and recognize dyslexia and to implement structured literacy instruction that is systematic, explicit, multisensory and evidence-based to meet the educational needs of students with dyslexia.

Attention to the above-listed priorities shall not result in neglect of other areas of the curriculum. ~~The instructional program will include planned sequences in~~

Minimum Course of Study

for Students in the

Common Schools

Students shall demonstrate competency as defined by the State Board-adopted academic standards, at the grade levels specified, in the following required subject areas:

- A. ~~Language arts -- reading, spelling, handwriting, English grammar, composition, literature, and study skills.~~ English language arts (ELA);
- B. Mathematics ~~experiences~~;
- C. Social studies ~~history including Native American history, geography, civics, economics, world cultures, political science, and other social science disciplines.~~

~~D. Science experiences.~~

~~E. Fine and practical arts experience -- art education, vocal and instrumental music, and vocational/business education.~~

~~F. Technology skills.~~

~~G. Health and safety education.~~

~~H. Physical education.~~

~~I. Foreign or Native American language.~~

~~The planned program for all students shall also include library instruction, individual study, guidance, other appropriate instructional activities, and all instruction required under state law and State Board of Education regulations.~~

; including:

1. Civics; and

2. Instruction on the Holocaust and other genocides at least once in either the seventh (7th) grade or the eighth (8th) grade.

3. Instruction in the Constitutions of the United States and Arizona, American institutions and ideals and in the history of Arizona, including the history of Native Americans in Arizona for a total of one (1) year during kindergarten (K) through eighth (8th) grades.

D. Science;

E. Two (2) or more of the following:

1. Visual Arts

2. Dance

3. Theatre

4. Music

5. Media Arts

F. HealthPhysical education, including mental health. Mental health instruction may be included as part of other subject areas and shall comply with A.R.S. § [15-701.02](#).

Minimum Course of Study for

Graduation from High School

See Policy IKF.

Observance Days

September 11, in each year shall be observed as 9/11 Education Day. On 9/11 Education Day, each public school shall dedicate a portion of the school day to age-appropriate education on

the terrorist attacks of September 11, 2001.

September 25, in each year, shall be observed as Sandra Day O'Connor Civics Celebration Day. On Sandra Day O'Connor Civics Celebration Day, each public school in this state shall dedicate the majority of the school day to civics education.

If Sandra Day O'Connor Civics Celebration Day or 9/11 Education Day falls on a Saturday, Sunday or other day when a public school is not in session, the preceding or following school day shall be observed in the public school as the holiday.

The Superintendent is directed to emphasize the use of the resources developed by the State Board of Education relating to civics education which align with the academic standards in social studies pursuant to A.R.S. [15-701](#) and [15-701.01](#).

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[1-319](#)

[1-321](#)

[15-203](#)

[15-211](#)

[15-219](#)

[15-341](#)

[15-501.01](#)

[15-701](#)

[15-701.01](#)

[15-701.02](#)

[15-704](#)

[15-710](#)

[15-710.02](#)

[15-741.01](#)

[15-802](#)

A.A.C.

[R7-2-301](#) *et seq.*

CROSS REF.:

[IJNDB](#) - Use of Technology Resources in Instruction

[IKE](#) - Graduation Requirements

Compare current to previous Policy Advisories for "IKF © GRADUATION REQUIREMENTS"

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

IKF © GRADUATION REQUIREMENTS

Regular Education

A minimum number of units of credit are required for graduation by the Arizona State Board of Education. Listed below are the units that must be completed before a student may receive a high school diploma.

Graduation requirements may be met as follows:

- A. By successful completion of subject area course requirements.
- B. By mastery of the standards adopted by the State Board of Education and other competency requirements for the subject as determined by the Governing Board in accord with A.A.C. [R7-2-302.02](#) and rules established by the Superintendent.
- C. By earning credits through correspondence courses (limited to one [1] in each of the four [4] major subject areas) and/or by passing appropriate courses at the college or university level if the courses are determined to meet standards and criteria established by the Board and in accord with A.R.S. [15-701.01](#).
- D. By the transfer of credits as described in Policy JFABC.
- E. An out-of-state transfer student is not required to pass the competency test to graduate if the student has successfully passed a statewide assessment test on state adopted standards that are substantially equivalent to the State Board Adopted Academic Standards.

Graduation requirements as determined by the Arizona State Board of Education ([R7-2-302.02](#)) and the District Governing Board are as follows:

English	4.0 units
Math	4.0 units*
Science	3.0 units**
Social Studies	3.0 units***
American Government and Arizona Government	0.5 unit
American History - including Arizona History	1.0 unit
World History and Geography	1.0 unit
Economics	0.5 unit****
Fine Arts or Career, Technical and Vocational Education	1.0 unit
Electives	<u>7.0 units</u>
Total	22.0 units

* In lieu of one (1) credit of Algebra II or its equivalent course content a student may request a personal curriculum in mathematics following [R7-2-302.03](#).

* Math courses shall consist of Algebra I, Geometry, Algebra II, (or its equivalent) and an additional course with significant math content as determined by the Governing Board (Governing Body).

Pursuant to [A.R.S. § 15-710](#), a total of one (1) year instruction in state and federal constitutions, American institutions and ideals and in the history of Arizona, including the history of Native Americans in Arizona is required during grades nine (9) through twelve (12).

Pursuant to the prescribed graduation requirements adopted by the State Board of Education, the Governing Board may approve a rigorous computer science course that would fulfill a mathematics course required for graduation from high school. The Governing Board may only approve a rigorous computer science course if the rigorous computer science course includes significant mathematics content and the Governing Board determines the high school where the rigorous computer science course is offered has sufficient capacity, infrastructure and qualified staff, including competent teachers of computer science.

** Three (3) credits of science in preparation for proficiency at the high school level on a state required test.

*** Through the graduating class of 2025, the competency requirements for social studies shall include a requirement that, in order to graduate from high school or obtain a high school equivalency diploma, a pupil must correctly answer at least sixty (60) of the one hundred (100) questions listed on a test that is identical to the civics portion of the naturalization test used by the United States Citizenship And Immigration Services.

Beginning with the graduating class of 2026, the competency requirements for social studies shall include a requirement that, in order to graduate from high school or obtain a high school equivalency diploma, a pupil must correctly answer at least seventy (70) of the one hundred (100) questions listed on a test that is identical to the civics portion of the naturalization test used by the United States Citizenship and Immigration Services. The District school shall document on the pupil's transcript only a pass or fail designation that the pupil has passed or failed the test.

A pupil in grade seven (7) or eight (8) may take the test described in this paragraph, and if the pupil correctly answers at least seventy (70) of the one hundred (100) questions on the test:

- a) The district school or charter school shall document on the pupil's transcript only a pass or fail designation that the pupil has passed or failed the test required by this paragraph.
- b) The pupil is not required to take the test required by this paragraph again in high school.

**** The State Board requirement for economics is at least one-half (.5) of a course credit, which shall include financial literacy and personal financial management.

The Governing Board may determine the method and manner in which to administer a test that is identical to the civics portion of the naturalization test used by the United States Citizenship and Immigration Services. A pupil who does not obtain a passing score on the test that is identical to the civics portion of the naturalization test may retake the test until the pupil obtains a passing score.

Each school district and charter school shall report to the department of education all of the following aggregate data, organized by grade level, relating to the test that is identical to the civics portion of the naturalization test used by the United States Citizenship and Immigration Services required by subsection A, paragraph 3 of [§15-701.01](#):

1. The median score.
2. The percentage of pupils who passed by correctly answering the minimum number of questions required to pass the test pursuant to subsection A, paragraph 3 of [§15-701.01](#).
3. The percentage of pupils who failed by correctly answering fewer than the minimum number of questions required to pass the test pursuant to subsection A, paragraph 3 of [§15-701.01](#).
4. Any other data required by the department relating to the test.

A school district or charter school may not include the personally identifiable information of any pupil in the data reported to the department of education under subsection L of [§15-701.01](#).

Special Education

Listed above, under "Regular Education," are the requirements that must be completed before a student may receive a high school diploma. Completion of graduation requirements for special education students who do not meet the required units of credit shall be determined on a case-by-case basis in accordance with the special education course of study and the individualized education program of the student. Graduation requirements established by the Governing Board may be met by a student as defined in A.R.S. [15-701.01](#) and A.A.C. [R7-2-302](#).

Pupils who receive special education shall not be required to achieve passing scores on the test that is identical to the civics portion of the naturalization test under section [15-701.01](#) in order to graduate from high school unless the pupil is learning at a level appropriate for the pupil's grade level in a specific academic area and unless a passing score on the test that is identical to the civics portion of the naturalization test under section [15-701.01](#) is specifically required in a specific academic area by the pupil's individualized education program as mutually agreed on by the pupil's parents and the pupil's individualized education program team or the pupil, if the pupil is at least eighteen (18) years of age.

Competency requirements. Any student who is placed in special education classes, grades nine (9) through twelve (12), is eligible to receive a high school diploma without meeting state competency requirements.

State Seal of Biliteracy. The School District may voluntarily participate in the state seal of biliteracy program by notifying the Superintendent of Public Instruction of such intention. Schools will then identify the students who have met the requirements to be awarded the state seal of biliteracy, which shall be affixed to the diploma and noted on the transcript of each student who has met the requirements.

CPR Instruction and Training. School districts and charter schools shall provide public school pupils with one (1) or more training sessions in cardiopulmonary resuscitation, through the use of psychomotor skills in an age-appropriate manner, during high school.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-203](#)

[15-341](#)

[15-701.01](#)

[15-710](#)

[15-763](#)

A.A.C.

[R7-2-302.02](#)

[R7-2-302.03](#)

CROSS REF.:

[IGD](#) - Curriculum Adoption

[IGE](#) - Curriculum Guides and Course Outlines

[IHAMC](#) - Instruction and Training in Cardiopulmonary Resuscitation

[IHAMD](#) - Instruction and Training in Suicide Prevention

[IIE](#) - Student Schedules and Course Loads

[IKA](#) - Grading/Assessment Systems

[JFABC](#) - Admission of Transfer Students

Compare Policy Advisory "IMA © TEACHING METHODS" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

IMA © TEACHING METHODS (Lesson Plans)

The Board considers written lesson plans a useful tool to ensure continuity of instruction.

The Superintendent shall establish procedures that set forth the requirements for lesson plans and for their preparation and review. Such procedures shall reflect current standards of the profession and shall have as their primary objective the best possible educational program for the students of the District.

To facilitate more effective instruction, lesson plans should be prepared sufficiently in advance of the class presentation to allow ~~plan books~~ plans to be inspected and compared to the guidelines established by the Superintendent.

Teachers shall make thorough preparation for all daily lessons and shall prepare their plans to reflect such preparation.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

IMA-R ©**REGULATION****TEACHING METHODS****(Lesson Plans)**

Guidelines for the implementation of this administrative regulation shall include:

- A. Lesson plans shall be developed according to District-wide formats and shall reflect the scope and sequence of the courses of instruction. Acceptable alternatives may be approved by the principal.
- B. Lesson plans shall demonstrate the correlation of the lesson with State Board standards when applicable.
- C. Lesson plans should include information pertinent to the effective implementation of a lesson. When commercially prepared plans are in use, lesson plans may simply refer to the appropriate aspects of such plans.
- D. While teachers are required to be thoroughly prepared for each daily lesson, plans may be prepared for each lesson or on a long-term basis (i.e., unit of work), whichever is most appropriate. Supplementary materials to be used in a lesson(s) may serve as an integral part of the plan.
- E. Lesson plans for individualized programs should be consistent with the general overview and purpose of the instructional program. The progress of individual student(s) must be a consideration in the plan.
- F. Teachers are to provide adequate directions for substitutes, the purpose of which shall be to continue, if possible, the ongoing program or, if more appropriate, a meaningful educational alternative that relates to the subject area.
- G. The provision that copies of lesson plans must be available for substitute teachers.

Compare Policy Advisory "JFABDA © ADMISSION OF STUDENTS IN FOSTER CARE" to

first

Policy in Manual

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

JFABDA © ADMISSION OF STUDENTS IN FOSTER CARE

This policy is intended to direct compliance with Arizona State Laws, Arizona Administrative Code, and the Every Student Succeeds Act (ESSA) Foster Care provisions.

Purpose Statement

The implementation of this policy shall assure that:

A. Within five (5) days after a child enters foster care or if a child's placement changes, the child, if appropriate, the child's caseworker, the child's parent, guardian, custodian, caregiver, or foster parent and representative from the local education agency or the child's school of origin shall determine if it is in the child's best interest to remain in the child's school of origin;

B. Children in foster care remain enrolled in their school of origin for the duration of their time in care, unless a determination is made that it is not in such child's best interest to remain in their school of origin, which decision shall be based on all factors relating to the child's best interest, including consideration of the appropriateness of the current educational setting and the proximity to the school in which the child is enrolled at the time of placement, among other factors listed in law (See list in JFABDA-R);

C. If it is determined that a change of educational placement is in the best interest of the child, the educational institution shall enroll the child ~~shall be immediately in a new school within two (2) days.~~ A child shall be immediately enrolled in ~~a~~ the new school, even if the child is unable to produce records normally required for enrollment or owes any outstanding fines or fees to the school of origin; however, the student may be required to provide their Notice to Providers document;

D. The enrolling school shall ~~immediately~~ contact the school ~~last attended by any such child to of origin within two (2) days to~~ obtain relevant academic and other records. Upon request for records for any such child from another school, every effort shall be made to provide records within two (2) business days.

E. In collaboration with the state or local Child Welfare Agency, transportation is provided to and from the school of origin or school of placement for the foster child as applicable and found in the law and Policy JFAA. In ensuring a child receives transportation to the educational institution determined to be in the child's best interest, the Department of Child Safety may coordinate with the Department of Education and local education agencies and enter into necessary information sharing, data sharing and financial agreements.

F. The District will work with the Department of Child Safety (or tribal agency) to ensure that the provisions of ESSA relating to foster children are implemented, including assigning a District employee to serve as a Point of Contact (POC) to work in collaboration with the applicable child welfare agency and notify the Arizona Department of Education of the assigned POC.

Definitions

The term "children in foster care" means children who are under twenty-four (24) hour substitute care while placed away from their parents or guardians and for whom the Child Welfare Agency (Department of Child Safety [DCS] or tribal) has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, childcare institutions, and pre-adoptive homes. A child is in foster care in accordance with this definition regardless of whether the foster care facility is licensed, and payments are made by the state, tribal or local agency for the care of the child, whether adoption subsidy payments are being made prior to the finalization of an adoption, or whether there is federal matching of any payments that are made. (45 C.F.R. § 1355.20(a)) In Arizona, if DCS has received placement care and responsibility, then the child is in "foster care" even if the parent or guardian is permitted to live in the home of placement, such as a kinship home.

The term "school of origin" means the school in which a child is enrolled at the time of placement in foster care, including preschool. If a child's foster care placement changes, the school of origin would then be considered the school in which the child is enrolled at the time of the placement change.

Point of Contact (POC) for Children in Foster Care - Responsibilities

The Superintendent will designate an appropriate staff person of authority as Point of Contact (POC) for children in foster care who will carry out duties as assigned and notify Arizona Department of Education's (ADE's) Statewide Foster Care Education Coordinator of the designated POC. Among those duties will be the responsibility to coordinate activities and programs to work in collaboration with the respective child welfare agency (either DCS or tribal), in the best interest of foster children that will include procedures to:

- A. Continue the student's education in the school of origin or placement;
- B. Collaborate with the Child Welfare Agency to implement the educational stability plan;
- C. Ensure the best interest is determined regarding school enrollment;
- D. Ensure necessary transportation is provided, funded, and arranged in collaboration with the Child Welfare Agency;
- E. Ensure immediate enrollment and transfer of records occurs when the student moves schools; and
- F. Ensure school staff are trained on the provisions and educational needs of children in foster care.

Other Relevant Policies and Procedures

Implementation of the Every Student Succeeds Act (ESSA) Foster Care provisions requires the coordination with a number of policies and procedures. These policies and procedures are listed below as cross references and are incorporated in this policy and these procedures by such reference.

Enrollment preference may be given to children who are in foster care.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[8-530.04](#)

[15-816](#) through [15-816.07](#)

[15-821](#)

[15-823](#) through [15-825](#)

42 U.S.C. 11301, McKinney-Vento Homeless Assistance Act of 2001,
as amended by the Every Student Succeeds Act (ESSA) of 2015
(Foster Care Provisions)

CROSS REF.:

[EEAA](#) - Walkers and Riders

[IKEB](#) - Acceleration

[JF](#) - Student Admissions

[JFAA](#) - Admission of Resident Students

[JFAB](#) - Admission of Nonresident Students

[JFABD](#) - Admission of Homeless Students

[JFB](#) - Open Enrollment

[JG](#) - Assignment of Students to Classes and Grade Levels

[JLCB](#) - Immunizations of Students

[JLH](#) - Missing Students

[JR](#) - Student Records

[JRCA](#) - Request for Transfer of Records

Compare Policy Advisory "JH © STUDENT ABSENCES AND EXCUSES" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

JH © STUDENT ABSENCES AND EXCUSES

The regular school attendance of a child of school age is required by state law. Regular school attendance is essential for success in school; therefore, absences shall be excused only for necessary and important reasons. Such reasons include illness, **mental or behavioral health**, bereavement, other family emergencies, and observance of major religious holidays of the family's faith.

In the event of a necessary absence known in advance, the parent is expected to inform the school; if the absence is caused by emergency, such as illness, the parent is expected to telephone the school office. When a student returns to school following any absence, a note of explanation from the parent is required.

When Absent from School

State law mandates that the school record reasons for all student absences. Therefore, when a student is absent, it will be necessary for the parent to call the school on or before the day of the absence in order to advise the school as to the reason for the absence. When it is impossible to call on the day of the absence, the school should be notified on the morning the student returns, in time for the student to obtain an admission slip prior to the student's first class. All absences not verified by parental or administrative authorization will remain unexcused.

If a parent does not have access to a phone, either at home or at work, a note will be accepted for verification purposes.

For absences greater than one (1) day in length, the school should be notified each day of the absence.

All personnel will solicit cooperation from parents in the matter of school attendance and punctuality, particularly in regard to the following:

- ~~The A.~~ **The** scheduling of medical and dental appointments after school hours except in cases of emergency.
- ~~The B.~~ **The** scheduling of family vacations during school vacation and recess periods.

The school may require an appointment card or a letter from a hospital or clinic when the parent has not notified the school of an appointment of a medical or dental nature.

School administrators are authorized to excuse students from school for necessary and justifiable reasons.

Adopted: ~~date of Manual adoption~~ <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-346](#)

[15-802](#)

[15-806](#)

[15-807](#)

[15-843](#)

[15-873](#)

[15-902](#)

CROSS REF.:

[JE](#) - Student Attendance

Compare Policy Advisory "JHD © EXCLUSIONS AND
EXEMPTIONS FROM SCHOOL ATTENDANCE" to Policy in
Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

**JHD ©
EXCLUSIONS AND ~~EXEMPTIONS~~ EXEMPTIONS
FROM SCHOOL ATTENDANCE**

(Chronic Health Conditions)

The District will provide appropriate educational opportunities for any student identified by ~~an appropriately certified health professional in the fields of podiatry, chiropractic medicine, naturopathic medicine, osteopathy,~~ a certified medical, mental, or behavioral health professional such as a physician, podiatrist, chiropractor, naturopathic doctor, osteopathist, psychologist, physician assistant, or registered nurse practitioner as having a chronic health condition requiring management on a long-term basis that will affect regular school attendance. Homework will be made available in a timely manner to ensure that such students have the opportunity to successfully complete assignments and avoid losing credit because of their absence from school. The assigned teacher(s) shall have the responsibility to provide, in a timely manner, homework for students designated as having chronic health conditions. Further, students with chronic health conditions shall be provided flexibility in physical education activity requirements so that they may participate in the regular physical education program to the extent that their health permits. Staff members responsible for physical education activities programs shall develop and implement such guidelines.

Nothing in this policy shall be construed to obstruct, interfere with or override the rights of parents or guardians concerning the education and health care of pupils with chronic health problems.

Nothing in this policy shall be construed to authorize school personnel to either:

- A. Authorize absences from school for a student with a chronic health problem without the prior consent of the student's parent or guardian.
- B. Recommend, prescribe or provide medication to a student with a chronic health problem without the prior consent of the student's parent or guardian.

The Superintendent shall develop regulations for meeting the requirements of this policy.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

LEGAL REF.:-

A.R.S.-

[15-346](#)

[15-761](#)

[15-843](#)

[15-902](#)

[32-801](#) et seq.

[32-900](#) *et seq.*

[32-1401](#) *et seq.*

[32-1501](#) *et seq.*

[32-1601](#) *et seq.*

[32-1800](#) *et seq.*

[32-2501](#) *et seq.*

CROSS REF.:-

[IHB](#) - Homebound Instruction

Compare Policy Advisory "JIH © STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

JIH © STUDENT INTERROGATIONS, SEARCHES, AND ARRESTS

Interviews

School officials may question students regarding matters incident to school without limitation. The parent will be contacted if a student interviewed is then subject to discipline for a serious offense. A student may decline at any time to be interviewed by the School Resource Officer (SRO) or another peace officer.

When child abuse or abandonment of a student is alleged.

If a child ~~protective services worker~~ safety worker, a child welfare investigator, or peace officer enters the campus requesting to interview a student attending the school, the school administrator shall be notified. Access to interview shall be granted when the child to be interviewed is the subject of or is the sibling of or is living with the child who is the subject of an abuse or abandonment investigation. The personnel of the District shall cooperate with the investigating child ~~protective services worker~~ safety worker, a child welfare investigator, or peace officer. If a student is taken into temporary custody in accordance with A.R.S. [8-821](#), the child ~~protective services~~ safety worker or peace officer may be reminded to notify the student's parent of the custody, pursuant to A.R.S. [8-823](#). The child ~~protective services worker~~ safety worker, a child welfare investigator, or peace officer shall be requested to establish proper identification and complete and sign a "Form for Signature of Interviewing Officer." Six (6) hours following the relinquishment of custody by the school, school personnel may respond to inquiries about the temporary custody of the child and may, if considered necessary, call the parent.

*Abuse or abandonment is **not** alleged.*

No issue of student population safety is presented. If a peace officer enters the campus requesting to interview a student attending the school on an issue other than upon request of the school or for abuse or abandonment, the school administrator shall be notified. If the officer directs that parents are not to be contacted because the interview is related to criminal activity of the parent(s)/guardian, the school official shall comply with the request. Unless these circumstances exist the parent will be contacted and will be asked if they wish the student to be interviewed. If the parent consents the parent will be requested to be present or to authorize the interview in their absence within the school day of the request. Where an attempt was made and the parent(s) could not be reached or did not consent within the school day of the request, the peace officer will then be requested to contact the parent(s) and make arrangements to question the student at another time and place.

Safety of the student population is of concern. When a peace officer is present on the campus to interview students at the request of school authorities due to concerns for the safety of the students in the school population, parent contact shall only be made if a student is taken into custody or following the determination that the student may be subject to discipline for a serious

offense. The SRO, present at the request of the school for the continued maintenance of safety and order, may interview students as necessary regarding school related issues as determined by school officials and parents will be contacted if the student is to be taken into custody or if the student is subject to discipline for a serious offense.

Staff members are to report any suspected crime against a person or property that is a serious offense, involves a deadly weapon or dangerous instrument or that could pose a threat of death or serious injury and any conduct that poses a threat of death or serious physical injury to employees, students or others on school property. All such reports shall be documented and communicated to the Superintendent who shall be responsible for reporting to local law enforcement. Conduct that is considered to be bullying, harassment or intimidation shall be addressed according to Policy JICK as required in A.R.S. [15-341\(A\)\(36\)](#).

The District is to notify the parent or guardian of each student who is involved in a suspected crime or any conduct that is described above, subject to the requirements of federal law.

Searches

School officials have the right to search and seize property, including school property temporarily assigned to students, when there is reason to believe that some material or matter detrimental to health, safety, and welfare of the student(s) exists. Disrobing of a student is overly intrusive for purposes of most student searches and is improper without express concurrence from School District counsel.

Items provided by the District for storage (e.g., lockers, desks) or personal items are provided as a convenience to the student but remain the property of the school and are subject to its control and supervision. Students have no reasonable expectancy of privacy, and lockers, desks, storage areas, et cetera, may be inspected at any time with or without reason, or with or without notice, by school personnel.

Arrest

When a peace officer enters a campus providing a warrant or subpoena or expressing an intent to take a student into custody, the office staff shall request the peace officer establish proper identification, complete, and sign a form for signature of an arresting officer or interviewing officer. The school staff shall cooperate with the officer in locating the child within the school. School officials may respond to parental inquiries about the arrest or may, if necessary, explain the relinquishment of custody by the school and the location of the student, if known, upon contact by the parent.

Adopted: <-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[1-215](#)

[8-303](#)

[8-304](#)

[8-802](#)

[8-821](#)

[8-823](#)

[13-3881](#)

[13-3883](#)

[15-153](#)

[15-341](#)

[15-342](#)

A.G.O.
I04-003
I77-211
I82-094
I88-062
I91-035

Compare Policy Advisory "JJE © STUDENT FUND - RAISING ACTIVITIES" to Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

JJE © STUDENT FUND - RAISING ACTIVITIES

~~Fund~~The Governing Board shall approve fund-raising activities by students on school premises or elsewhere as representatives of the school ~~will be permitted only for the types of fund-raising activities approved by the Governing Board and when connected with specific school activities approved by the Superintendent.~~ The Governing Board may create a list of pre-approved fundraising activities the Superintendent may approve upon written request.

Participation in contests or fund-raising activities shall be governed by the following criteria:

- ~~The A.~~ The aim of the activity shall benefit youth in educational, civic, social, and ethical development.
- ~~The B.~~ The activity shall not be detrimental to the regularly planned instruction.

The proceeds of all fund-raising activities shall be deposited in the Student Activity Fund, and funds from such activities shall be used only as specified in the Uniform System of Financial Records.

Adopted: ~~date of Manual adoption~~`<-- z2AdoptionDate -->`

LEGAL REF.:

A.R.S.

[15-1121](#) through [1123](#)

CROSS REF.:

[DIC](#) - Financial Reports and Statements

[JJF](#) - Student Activities Funds

Compare Policy Advisory "JK-EA ©" to Policy in Manual

first

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

last

JK-EA ©

EXHIBIT

STUDENT DISCIPLINE

Each principal shall establish and retain complete records of student disciplinary actions and procedures. Records regarding student disciplinary actions shall be retained for at least ~~two~~ **four** (~~2~~**4**) years after last attendance date.

The accounting for students subject to disciplinary action on discipline record card shall contain an entry of:

- A. The full name of the student.
- B. The racial/ethnic and sex designations of the student.
- C. The time, place, and date of the offense or offenses, or observed behavior.
- D. Descriptions and dates of other offenses or observed behaviors if not previously reported.
- E. The names of witnesses or others involved.
- F. Specific measures taken by person or persons reporting the offense or offenses to ~~effect~~ **affect** an adjustment, including the specialized help secured before referral, such as conferences with parents, conferences with the principal, and conferences with other school personnel.
- G. The name and title of the person or persons reporting the offense or offenses.
- H. The alternatives, if any, that were considered prior to the imposition of the disciplinary action taken by the principal.
- I. – The final disposition of the case.
- J. ~~The~~ **The** name and title of the person or persons imposing the action or actions.

The kinds of disciplinary actions for which an accounting should be kept shall include, but not be limited to:

- A. Suspensions and/or expulsion.
- B. Corporal punishment.
- C. ~~Detention~~ **Detention** (for disciplinary reasons).
- D. Transfer to another class (for disciplinary reasons).

- E. Transfer to another school (for disciplinary reasons).
- F. Confinement with implementation of mandatory provisions.
- G. Referrals of cases to police and juvenile authorities.
- H. Others as required.

The ~~school principal~~ school principal shall have the responsibility of maintaining the necessary discipline records to include:

- A. Discipline record card (each reported incident). Student discipline list (cumulative).
- B. Log of corporal punishments (each incident).
- C. Summary of corporal punishments: monthly report, retained by the principal; yearly summary, copy to the District office.
- D. Log of suspensions (cumulative).
- E. Summary of suspensions: monthly report, retained by the principal; yearly summary, copy to the District office.
- F. Log of confinement with implementation of mandatory provisions.
- G. Summary of confinement with implementation of mandatory provisions: monthly report, retained by the principal; yearly summary, copy to the District office.
- H. Log of expulsions and referrals to courts (cumulative).
- I. ~~Log~~ Log of Governing Board expulsions (each incident).
- J. ~~Summary~~ Summary of expulsions: monthly report, retained by the principal; yearly summary, copy to the District office.
- K. Log of student withdrawals (cumulative).
- L. Summary of withdrawals: monthly report, retained by the principal; yearly summary, copy to the District office.
- M. Log of dropouts (cumulative): use only W5's as dropouts; use of this form is optional.

All monthly summary forms shall be completed at the close of each attendance month.

Compare Policy Advisory "KB-EB ©" to Policy in Manual

first

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

last

KB-EB ©

EXHIBIT

PARENTAL INVOLVEMENT IN EDUCATION

PARENTS' BILL OF RIGHTS*

**(Enacted by the 49th Arizona Legislature,
2nd Regular Session (2010)
Session Law SB1309, Chapter 307
Arizona Revised Statutes 1-601 and 1-602)**

Parents' Rights Protected

The liberty of parents to direct the upbringing, education, health care and mental health of their children is a fundamental right.

This state, any political subdivision of this state or any other governmental entity shall not infringe on these rights without demonstrating that the compelling governmental interest as applied to the child involved is of the highest order, is narrowly tailored and is not otherwise served by a less restrictive means.

Parents' Bill of Rights; definition

All parental rights are exclusively reserved to a parent of a minor child without obstruction or interference from this state, any political subdivision of this state, any other governmental entity or any other institution, including, but not limited to, the following rights:

- A. The right to direct the education of the minor child.
- B. All rights of parents identified in Title 15, including the right to access and review all records relating to the minor child.
- C. The right to direct the upbringing of the minor child.
- D. The right to direct the moral or religious training of the minor child.
- E. The right to make all health care decisions for the minor child, including rights pursuant to sections [15-873](#), [36-2271](#) and [36-2272](#), unless otherwise prohibited by law.
- F. The right to request, access and review all written and electronic medical records of the minor child unless otherwise prohibited by law or unless the parent is the subject of an investigation of a crime committed against the minor child and a law enforcement official requests that the information not be released.

G. The right to consent in writing before a biometric scan of the minor child is made pursuant to section [15-109](#).

H. The right to consent in writing before any record of the minor child's blood or deoxyribonucleic acid is created, stored or shared, except as required by section [36-694](#), or before any genetic testing is conducted on the minor child pursuant to section [12-2803](#) unless authorized pursuant to section [13-610](#) or a court order.

I. The right to consent in writing before this state or any of its political subdivisions makes a video or voice recording of the minor child, unless the video or voice recording is made during or as a part of a court proceeding, by law enforcement officers during or as part of a law enforcement investigation, during or as part of an interview in a criminal or child safety services investigation or to be used solely for any of the following:

1. Safety demonstrations, including the maintenance of order and discipline in the common areas of a school or on pupil transportation vehicles.
2. A purpose related to a legitimate academic or extracurricular activity.
3. A purpose related to regular classroom instruction.
4. Security or surveillance of buildings or grounds.
5. A photo identification card.

J. The right to be notified promptly if an employee of this state, any political subdivision of this state, any other governmental entity or any other institution suspects that a criminal offense has been committed against the minor child by someone other than a parent, unless the incident has first been reported to law enforcement and notifying the parent would impede a law enforcement or child ~~protective-safety~~ services investigation. This paragraph does not create any new obligation for school districts and charter schools to report misconduct between students at school, such as fighting or aggressive play, that ~~are routinely~~ is routinely addressed as student disciplinary matters by the school.

K. The right to obtain information about a child safety services investigation involving the parent pursuant to section [8-807](#).

L. This section does not authorize or allow a parent to engage in conduct that is unlawful or to abuse or neglect a child in violation of the laws of this state. This section does not prohibit courts, law enforcement officers or employees of a government agency responsible for child welfare from acting in their official capacity within the scope of their authority. This section does not prohibit a court from issuing an order that is otherwise allowed by law.

M. Any attempt to encourage or coerce a minor child to withhold information from the child's parent shall be grounds for discipline of an employee of this state, any political subdivision of this state or any other governmental entity, or any other institution, except for law enforcement personnel.

N. Unless those rights have been legally waived or legally terminated, parents have inalienable rights that are more comprehensive than those listed in this section. This chapter does not prescribe all rights of parents or preempt or foreclose claims or remedies in support of parental rights that are available under the constitution, statutes or common law of this state. Unless otherwise required by law, the rights of parents of minor children shall not be limited or denied.

O. Except as prescribed in subsections P and Q of this section, this state, a political subdivision of this state or any other governmental entity, or any official of this state, a political subdivision of this state or any other governmental entity acting under color of law, shall not interfere with or usurp the fundamental right of parents to direct the upbringing, education, health care and mental health of their children. A parent may bring suit against a governmental entity or official described in this subsection based on any violation of the statutory rights set forth in this chapter or any other action that interferes with or usurps the fundamental right of parents to direct the upbringing, education, health care and mental health of their children in the superior court in the county in which the violation or other action occurs or in federal court, if authorized by federal law, or before an administrative tribunal of appropriate jurisdiction. A parent may raise a violation of this chapter as a claim or a defense.

P. In any action under subsection O of this section, the governmental entity or official described in subsection O of this section has the burden of proof to demonstrate both of the following:

1. That the interference or usurpation is essential to accomplish a compelling government interest of the highest order, as long recognized in the history and traditions of this state in the operation of its regulatory powers.
2. That the method of interference or usurpation used by the government is narrowly tailored and is not otherwise served by a less restrictive means.

Q. A governmental entity or official described in subsection O of this section may interfere with or usurp the fundamental right of parents to direct the upbringing, education, health care and mental health of their children only if the governmental entity or official successfully demonstrates both elements described in subsection P of this section. If the governmental entity or official is unsuccessful, the court shall grant appropriate relief, such as declaratory or injunctive relief, compensatory damages and attorney fees, based on the facts of the case and the law as applied to the facts.

R. For the purposes of this section, "*parent*" means the natural or adoptive parent or legal guardian of a minor child.

***Note:** *The literal language of the Parents' Bill of Rights is retained as enacted by the Legislature. However, the layout and style has been modified to be consistent with that of the other documents in the District's Manual of Governing Board Policies and Administrative Regulations. Where the term "section" appears, it is to be understood as the identified section of the Arizona Revised Statutes (A.R.S.).*

Compare Policy Advisory "KEC © PUBLIC CONCERNS /
COMPLAINTS ABOUT INSTRUCTIONAL RESOURCES" to
Policy in Manual

first

last

Click on the changed parts for a detailed description. Use the left and right arrow keys to walk through the modifications.

KEC ©
PUBLIC CONCERNS / ~~COMPLAINTS~~ COMPLAINTS
ABOUT INSTRUCTIONAL RESOURCES

Occasional objections to the selection of instructional materials may be made by the public despite the care taken to select materials most valuable for the student and the teacher. The complainant will be asked to complete the form "Citizen's Request for Reconsideration of Instructional Material." Upon receipt of a request for reconsideration, the Superintendent will review the work in question and prepare a report. After review by the Superintendent, copies of the request form and the report will be sent to the principal and the citizen.

If not satisfied with the decision contained in the report, the citizen may appeal the decision to the Board.

Should a complaint reach the Board, the Board may refer the matter back to the Superintendent for further review, or the Board may review the materials in question in the light of its policy establishing criteria for the selection of materials, utilizing the criteria for selection established in Regulation IJJ-R as a guide.

Adopted: ~~date of Manual adoption~~<-- z2AdoptionDate -->

LEGAL REF.:

A.R.S.

[15-341](#)

[15-721](#)

CROSS REF.:

[IJJ-R](#)

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VIII- C

Agenda Item

Audit Reports for fiscal year 2022/23

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 2022/23sy. The audit reports include the Single Audit Reporting Package and USFR Compliance Questionnaire.

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 2022/23 audit package as presented.
(Roll Call Vote required)

Moved _____ Seconded _____ P/F

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2023

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
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JUNE 30, 2023

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Member
American Institute of CPAs
Arizona Society of CPAs
Government Audit Quality Center

Independent Auditors' Report

Governing Board
Osborn Elementary School District No. 8

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Osborn Elementary School District No. 8 (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Osborn Elementary School District No. 8, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

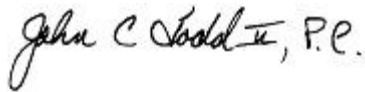
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District 's internal control over financial reporting and compliance.



Glendale, Arizona
February 12, 2024

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

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, 2023.

FINANCIAL HIGHLIGHTS

- The District's total net position of governmental activities had a net increase of approximately \$4.2 million, which represents a 45.02% increase from fiscal year 2022. The key factors of this change include increased property tax and state/county equalization revenues due to an increase in state funding levels.
- General revenues accounted for \$32.2 million in revenue, or 69.3% of all fiscal year 2023 revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$14.3 million or 30.7% of total fiscal year 2023 revenues.
- The District had approximately \$42.2 million in expenses related to governmental activities, of which \$14.3 million of these expenses were offset by Program specific revenues in the form of charges for services and grants and contributions. General revenues of \$32.2 million were adequate to provide for the remaining costs of these programs.
- Among major funds, the General Fund had \$20.6 million in fiscal year 2023 revenues, which primarily consisted of state equalization funding and property taxes, and \$20.0 million in expenditures. The General Fund's fund balance increased by \$1,340,579 to \$4,495,397 as of June 30, 2023. Factors of this change include reduced continuity of operations expenditures in the general fund due to the utilization of Education Stabilization Funds. Additionally, general fund revenues increased as a result of the District's approved indirect cost rate and increased property tax and state equalization revenues.
- Total debt of the District decreased by \$5.6 million during the current fiscal year. The key factors in this change are discussed on Page 17.

OVERVIEW OF FINANCIAL STATEMENTS

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

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)

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

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

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

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

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

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

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

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

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF FINANCIAL STATEMENTS (CONT'D)

In accordance with the Arizona Revised Statutes (A.R.S.), the District maintains 36 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Education Stabilization Fund, Capital Outlay Fund, and Debt Service which are considered to be major funds. Data from the other 32 governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 22, 23, 26 and 27 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 53 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$13,428,055 as of June 30, 2023.

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

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

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)

The following table presents a summary of the District's net position as of June 30, 2023 and 2022.

	2023 Governmental Activities	Restated 2022 Governmental Activities
Current and other assets	\$ 40,067,918	33,336,410
Capital assets	60,099,198	62,259,947
Total assets	<u>100,167,116</u>	<u>95,596,357</u>
Total deferred outflows of resources	<u>5,096,313</u>	<u>6,592,474</u>
Long-term liabilities	70,016,835	69,603,989
Other liabilities	19,869,688	15,383,842
Total liabilities	<u>89,886,523</u>	<u>84,987,831</u>
Total deferred inflows of resources	<u>1,948,851</u>	<u>7,941,749</u>
Net position		
Net investment in capital assets	12,523,982	9,036,123
Restricted	19,734,013	18,970,117
Unrestricted	(18,829,940)	(18,746,989)
Total net position	<u>\$ 13,428,055</u>	<u>9,259,251</u>

The District's financial position is the product of several financial transactions including the net result of activities, the payment of debt, the acquisition and disposal of capital assets, changes in assumptions related to net pension/OPEB assets/liabilities, the depreciation of capital assets, and the implementation of GASB 96. The following are significant current year transactions that had an impact on the Statement of Net Position.

- Current and other assets increased \$6.7 million due to a \$6.8 million increase in investments and \$0.1 million decrease in property taxes receivable.
- Capital assets decreased \$2.1 million due to factors discussed on page 16.
- Other liabilities increased \$4.5 million due to the overdraft of cash in the Education Stabilization Fund.
- Long term liabilities increased \$0.4 million due to factors discussed on page 17 and a \$6.2 million increase in the pension liability. Additionally, the pension/OPEB changes decreases are directly related to the increase in deferred inflows.
- Net position increased \$4.2 million due to factors discussion Page 9 and Page 14.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONT'D)

Changes in net position. The District's total revenues for the fiscal years ended June 30, 2023 and 2022 were \$46.5 and \$43.5 million, respectively. The total cost of all programs and services for the fiscal years ended June 30, 2023 and 2022 were \$42.2 and \$38.1 million, respectively. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues:		
Charges for services	\$ 721,889	895,561
Operating grants and contributions	13,059,394	11,762,477
Capital grants and contributions	501,823	5,875
General revenues:		
Interest on investments	342,408	107,022
Property taxes	20,922,939	21,158,576
County aid	7,799	605,581
State aid	10,901,899	8,925,217
Total revenues	<u>46,458,151</u>	<u>43,460,309</u>
Expenses:		
Instruction	19,688,763	19,062,136
Support services	19,024,804	15,699,180
Operation of noninstructional services	2,222,287	1,862,788
Interest on long-term debt	1,289,010	1,486,243
Total expenses	<u>42,224,864</u>	<u>38,110,347</u>
Excess before special item	4,233,287	5,349,962
Special item: Loss on disposal of capital assets	<u>(64,483)</u>	<u>(138,633)</u>
Increase in net position	4,168,804	5,211,329
Net position, beginning of year, as restated	<u>9,259,251</u>	<u>4,047,922</u>
Net position, end of year	<u>\$ 13,428,055</u>	<u>9,259,251</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

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>2023</u>		<u>2022</u>	
	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>	<u>Total Expenses</u>	<u>Net (Expenses) Revenue</u>
Instruction	\$ 19,688,763	(14,887,934)	19,062,136	(13,822,985)
Support services	19,024,804	(11,662,188)	15,699,180	(10,762,955)
Operation of noninstructional services	2,222,287	(102,626)	1,862,788	625,749
Interest on long-term debt	1,289,010	(1,289,010)	1,486,243	(1,486,243)
Total expenses	<u>\$ 42,224,864</u>	<u>(27,941,758)</u>	<u>38,110,347</u>	<u>(25,446,434)</u>

- The cost of all governmental activities for the years ended June 30, 2023 and 2022 was \$42.2 and \$38.1 million, respectively.
- Net cost of the governmental activities for the years ended June 30, 2023 and 2022 were (\$27.9 million) and (\$25.4 million), respectively. For the year ended June 30, 2023 the net cost of governmental activities were primarily financed by property taxes of \$20.9 million and State and County Aid of \$10.9 million.
- Interest on investments, property taxes, state and county aid increased approximately \$1.4 million due primarily to increased state funding levels per pupil.
- Additionally, mainly in response to COVID-19, operating and capital grant contribution funding increased, approximately \$1.8 million as follows:
 - Increased Education Stabilization Funds (ESSER) of approximately \$1.65 million
 - Increased Childcare Stabilization Grant funds of approximately \$430,000
 - Transportation Modernization grant of approximately \$500,000
 - Decreased NSLP funds of approximately \$380,000.
 - Decreased ESEA Consolidated Grant (Title 1, Title 2, Title 4) of approximately \$385,000
- Expenses increased \$4.1 million as a result of the increased grant activity discussed above and due to salary increases as a result of the district's compensation study for all employee groups. Certified staff received a 2.7% – 9.8% salary increase, classified staff received a 3%-8% increase and the classified exempt, student support professionals and administrative staff received a 2% salary increase.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

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 \$19.1 million, the increase of \$1.9 million was primarily due to the increases in the Capital Outlay and General Fund detailed below.

The General Fund equity increased by \$1,340,579 to \$4,495,397 as of June 30, 2023 due to the factors detailed on page 9.

The Education Stabilization Fund is an accumulation of grants through the CARES and ARP acts. There was no remaining equity at June 30, 2023, but the programs aided in the continued success and operation of the District.

The Capital Outlay Fund equity increased by \$1,058,108 to \$6,863,339 as of June 30, 2023 due to allocations of property taxes and state equalization totaling approximately \$2.6 million and expenditures of approximately \$1.6 million in FY23.

The Debt Service Fund shows an increase in fund equity of \$80,753 to \$174,938 as of June 30, 2023, due primarily to increased interest on investments and decreased interest and fiscal charges on debt.

The Other Governmental Fund shows a decrease in fund equity of \$530,029 to \$7,536,762 as of June 30, 2023, this is due primarily to use of reserves in the Gifts and Donations and Arizona Transportation Modernization Fund.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the annual General Fund expenditure budget. Differences between the original budget and the final amended budget represented a 3.9% decrease. The \$869,411 decrease can be briefly summarized as follows:

- Final carryover funds increased from the original projections used at time of budget adoption by \$74,000 once FY22 expenditures were finalized.
- Reduction to the District's base support level of \$943,000 due to decrease in the current year funded student counts as compared to projected student counts used at time of budget adoption.

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2023, the District had invested \$60.1 million in capital assets, net of \$44.3 million of accumulated depreciation and amortization. This amount represents a net decrease prior to depreciation of approximately \$2.1 million from last year, primarily due to \$4.2 million in depreciation and amortization expense offset by \$2.1 million in additions for various school improvement projects including a bus, video surveillance systems, playground replacements, and sewer line replacement. The following schedule presents capital asset balances net of depreciation and amortization for the fiscal years ended June 30, 2023 and 2022.

	2023 <u>Amount</u>	Restated 2022 <u>Amount</u>
Land and improvements	\$ 9,012,977	9,160,370
Buildings and improvements	48,324,879	50,866,351
Vehicles, furniture and equipment	1,847,029	1,258,967
Intangibles - right of use subscription assets	832,565	962,808
Construction in progress	<u>81,748</u>	<u>11,451</u>
 Total	 <u>\$ 60,099,198</u>	 <u>62,259,947</u>

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

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONT’D)

Debt Administration. At year-end, the District had \$48.4 million in general obligation bonds and other long-term debt outstanding, \$6.0 million due within one year. The net decrease of \$5.6 million was due to primarily \$5.7 million in regular debt service payments of principal and interest. The following table presents a summary of the District’s outstanding long-term debt for the fiscal years ended June 30, 2023 and 2022.

	<u>2023</u> <u>Amount</u>	<u>2022</u> <u>Amount</u>
General obligation bonds outstanding	\$ 47,498,134	53,223,824
Subscriptions-based information technology agreements	77,082	-
Compensated absences	<u>787,114</u>	<u>783,606</u>
 Total	 <u>\$ 48,362,330</u>	 <u>54,007,430</u>

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

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET RATES

Many factors were considered by the District’s administration during the process of developing the fiscal year 2023-24 budget. The primary factors were increased state funding levels, salary increases and staffing needs in order to increase instruction and student support services. The COVID-19 pandemic necessitates the development of a budget focused on accelerated student learning, maximizing student outcomes and additional health and social-emotional supports. As a result, the 2023-24 budget included maintaining health and social-emotional support staff positions and salary increase recommendations from the district’s compensation studies for all employee groups. Additionally, the Districts has approximately \$5 million in unspent ESSER grant awards to assist in the continued response to the effects of the COVID-19 pandemic.

These indicators were considered when adopting the budget for fiscal year 2023-24. The Budget expenditures in the General Fund increased 5.4% to \$22,619,885 in fiscal year 2023-24. The change in funding was due to increased state funding levels. Additionally, during 2021-22, the voter authorized capital override funding that began in 2018-19 and continues through fiscal year 2024-25 funded \$ 721,962 to replenish curriculum, online educational applications, and technology hardware and software. For 2023-24, the monies will continue to be used to update and replenish curriculum and update technology hardware and software.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2023**

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

The Arizona State Retirement System increased both the employer and employee contribution from 12.17% of salary to 12.29% of employee salaries beginning with the 2023-24 fiscal year.

The district currently pays 100% of the health insurance premium for all qualified employees. The District's cost for health insurance premiums increased by 5% from the prior year, and was considered in the development of the 2023-24 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, 2023

	Governmental Activities
<hr/>	
<u>ASSETS</u>	
Cash and cash equivalents	\$ 116,033
Investments	26,344,143
Property taxes receivable	442,268
Due from other governments	11,060,545
Accounts receivable	35,527
Inventory	57,404
Prepaid expenses	363,844
Refundable deposits	75,046
Leases	633,606
Net other postemployment benefits asset	939,502
Capital assets:	
Non-depreciable	4,661,831
Depreciable (net)	55,437,367
Total assets	<u>100,167,116</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources related to pensions and other postemployment benefits	<u>5,096,313</u>
Total deferred outflows of resources	<u>5,096,313</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued payroll	2,233,992
Overdraft of cash	8,326,553
Accrued interest payable	899,350
Unearned revenues	2,947,471
Noncurrent liabilities	
Due within one year:	
Bonds payable	5,300,000
Subscription-based information technology agreement liability	42,934
Compensated absences	119,388
Due in more than one year:	
Bonds payable	42,198,134
Subscription-based information technology agreement liability	34,148
Compensated absences	667,726
Net pension and other postemployment benefits liability	27,116,827
Total liabilities	<u>89,886,523</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources related to pensions and other postemployment benefits	1,315,245
Deferred inflows related to leases	633,606
Total deferred inflows of resources	<u>1,948,851</u>
 <u>NET POSITION</u>	
Net investment in capital assets	12,523,982
Restricted for:	
State projects	3,304,876
Food service	1,622,501
Debt service	5,474,938
Capital outlay	7,783,994
Other purposes	1,547,704
Unrestricted	(18,829,940)
Total net position	<u>\$ 13,428,055</u>

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Governmental activities					
Instruction	\$ 19,688,763	143,037	4,657,792		(14,887,934)
Support services	19,024,804	548,324	6,312,469	501,823	(11,662,188)
Operation of noninstructional services	2,222,287	30,528	2,089,133		(102,626)
Interest on long-term debt	1,289,010				(1,289,010)
Total governmental activities	<u>\$ 42,224,864</u>	<u>721,889</u>	<u>13,059,394</u>	<u>501,823</u>	<u>(27,941,758)</u>
General revenues:					
Interest on investments					342,408
Property taxes					20,922,939
Grants and contributions not restricted to specific programs					
County equalization assistance					7,799
State equalization assistance					10,901,899
Special item:					
Loss on disposal of capital assets					<u>(64,483)</u>
Total general revenues and special items					<u>32,110,562</u>
Change in net position					4,168,804
Net position - beginning of year					<u>9,259,251</u>
Net position - end of year					<u>\$ 13,428,055</u>

See accompanying notes to basic financial statements.

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General Fund	Education Stabilization Fund	Capital Outlay Fund	Debt Service Fund
ASSETS				
Cash and cash equivalents	\$ 35,892			
Investments	4,785,911		6,252,931	6,374,288
Property taxes receivable	269,425		29,643	143,200
Accounts receivable	5,400			
Due from other governments	230,747	8,668,458		
Inventory				
Refundable deposit	20,551			
Prepaid expenditures	390,331		690,707	
Leases receivable				
Total assets	\$ 5,738,257	8,668,458	6,973,281	6,517,488
LIABILITIES				
Liabilities:				
Accounts payable and accrued payroll	\$ 929,706	341,905	80,299	
Overdraft of cash		8,326,553		
Accrued interest payable				899,350
Bonds payable				5,300,000
Unearned revenues	43,729			
Total liabilities	973,435	8,668,458	80,299	6,199,350
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue- property taxes	269,425		29,643	143,200
Leases				
Total deferred inflows of resources	269,425		29,643	143,200
FUND BALANCES				
Nonspendable	390,331		690,707	
Restricted	615,151		6,172,632	174,938
Assigned				
Unassigned	3,489,915			
Total fund balances	4,495,397		6,863,339	174,938
Total liabilities, deferred inflows of resources and fund balances	\$ 5,738,257	8,668,458	6,973,281	6,517,488

See accompanying notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
80,141	116,033
8,931,013	26,344,143
	442,268
30,127	35,527
2,161,340	11,060,545
57,404	57,404
54,495	75,046
8,066	1,089,104
<u>633,606</u>	<u>633,606</u>
<u>11,956,192</u>	<u>39,853,676</u>
882,082	2,233,992
	8,326,553
	899,350
	5,300,000
<u>2,903,742</u>	<u>2,947,471</u>
<u>3,785,824</u>	<u>19,707,366</u>
	442,268
<u>633,606</u>	<u>633,606</u>
<u>633,606</u>	<u>1,075,874</u>
65,470	1,146,508
6,864,214	13,826,935
607,078	607,078
	<u>3,489,915</u>
<u>7,536,762</u>	<u>19,070,436</u>
<u>11,956,192</u>	<u>39,853,676</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Fund balances - total governmental funds	\$ 19,070,436
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	103,312,320
Less accumulated depreciation	(43,938,382)
Capital assets used in governmental activities	59,373,938
Net OPEB assets held in trust for future benefits are not available for District operations and, therefore, are reported as unavailable revenue in the funds	
	939,502
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	
	3,781,068
Long-term liabilities, such as net pension/OPEB liabilities and bonds payable, are not due and payable in the current period and, therefore, are not reported as a liability in the governmental funds	
Net pension/OPEB liability	(27,116,827)
Subscription-based information technology agreement liability	(77,082)
Governmental bonds payable	(47,498,134)
Compensated absences	(787,114)
Long-term liabilities not due and payable in the current period	(75,479,157)
General obligation bond principal due early in the following year is recorded as an expenditure and liability in the governmental funds	
	5,300,000
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	
	442,268
Net position of governmental activities	\$ 13,428,055

See accompanying notes to basic financial statements.

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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General Fund	Education Stabilization Fund	Capital Outlay Fund	Debt Service Fund
Revenues:				
Interest on investments	\$		104,431	91,525
Property taxes	11,651,147		2,199,879	7,088,928
Intergovernmental grants and aid				
County	6,576		1,223	
State	8,562,025		412,472	
Federal		5,652,832		
Food services sales				
Other local	400,025			
Total revenues	<u>20,619,773</u>	<u>5,652,832</u>	<u>2,718,005</u>	<u>7,180,453</u>
Expenditures:				
Current				
Instruction	10,111,348	2,012,908	425,853	
Support services	9,701,719	3,451,666	238,258	
Operation of noninstructional services	97,763	78,849		
Facilities acquisition and construction	82,511	1,030	839,932	
Debt service				
Redemption of bonds				5,810,690
Interest and fiscal charges				1,289,010
Total expenditures	<u>19,993,341</u>	<u>5,544,453</u>	<u>1,504,043</u>	<u>7,099,700</u>
Excess (deficiency) of revenues over expenditures	<u>626,432</u>	<u>108,379</u>	<u>1,213,962</u>	<u>80,753</u>
Other financing sources (uses):				
Subscription-based information technology agreements			108,294	
Transfers in	612,231			
Transfers (out)		(108,379)		
Total other financing sources (uses)	<u>612,231</u>	<u>(108,379)</u>	<u>108,294</u>	
Net change in fund balances	1,238,663		1,322,256	80,753
Fund balances, beginning of year	3,154,818		5,805,231	94,185
Increase (decrease) reserve for prepaid items	101,916		(264,148)	
Increase (decrease) reserve for inventory				
Fund balances, end of year	<u>\$ 4,495,397</u>		<u>6,863,339</u>	<u>174,938</u>

See accompanying notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
146,452	342,408
	20,939,954
	7,799
3,367,612	12,342,109
5,291,829	10,944,661
30,528	30,528
1,467,682	1,867,707
<u>10,304,103</u>	<u>46,475,166</u>
3,397,101	15,947,210
2,468,853	15,860,496
1,950,476	2,127,088
2,535,639	3,459,112
	5,810,690
	1,289,010
<u>10,352,069</u>	<u>44,493,606</u>
<u>(47,966)</u>	<u>1,981,560</u>
15,344	123,638
	612,231
(503,852)	(612,231)
<u>(488,508)</u>	<u>123,638</u>
(536,474)	2,105,198
8,066,791	17,121,025
113	(162,119)
6,332	6,332
<u>7,536,762</u>	<u>19,070,436</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

Net change in fund balances - total governmental funds \$ 2,105,198

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	2,145,651
Loss on fixed asset disposals	(64,483)
Less current year depreciation	<u>(4,004,369)</u>
Excess capital expenditures over depreciation	<u>(1,923,201)</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	(17,015)
	<u>(17,015)</u>

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

Pension/OPEB contributions	2,483,476
Pension/OPEB expense	<u>(4,053,967)</u>
	<u>(1,570,491)</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

Subscription-based information technology agreements incurred	(123,638)
Principal payments on subscription-based information technology agreements	46,556
Principal payments on general obligation bonds	<u>5,810,690</u>
Differences in treatment of long-term debt and related items	<u>5,733,608</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	(3,508)
Change in inventory	6,332
Change in prepaid items	<u>(162,119)</u>
Expenses reported in statement of activities and not in governmental funds	<u>(159,295)</u>

Change in net position of governmental activities \$ 4,168,804

See accompanying notes to basic financial statements.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

For the year ended June 30, 2023, the District implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. As a result, the District's financial statements have been modified to reflect the implementation of this new standard.

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, 2023

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

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

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

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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 asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under lease contracts and subscription-based information technology arrangements are reported as other financing sources.

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

The District reports the following major governmental funds:

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

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

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

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

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

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

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

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

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Subscription-Based Information Technology Arrangements (SBITA) – The District recognizes subscription liabilities with an initial, individual value of \$15,000 or more. The District uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. The District’s estimated incremental borrowing rate is based on the most recent bond issuance rates.

Prior year SBITAs were included with prepaid expenses, accordingly, net position as of July 1, 2022, was not affected for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

	Governmental Activities
Net position, as previously reported at June 30, 2022	\$ 9,259,251
Prior period adjustment-implementation of GASB 96:	
Intangible right-to-use subscription assets	962,808
Prepaid expenses	(962,808)
Total prior period adjustment	-
Net position as restated, July 1, 2022	\$ 9,259,251

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 are reported at actual cost (or estimated historical cost if historical records are not available). Donated assets are reported at acquisition value.

Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying IT assets.

Depreciation/amortization methods, and estimated useful lives of capital assets are as follows:

	Depreciation/ Amortization Method	Estimated Useful Life
Buildings	Straight Line	5-40 years
Improvements other than buildings	Straight Line	20 years
Furniture and equipment	Straight Line	5-20 years
Vehicles	Straight Line	5-15 years
Intangibles		
Right-to-use subscription assets	Straight Line	2-6 years

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

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

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

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.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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. 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.

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.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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.

Subsequent Events – The District has reviewed all subsequent events through February 12, 2024, 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 decreased by \$869,411 during the year ended June 30, 2023.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023**

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

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. In November 2023, the override was renewed for an additional seven years beginning in fiscal year 2024-25 for up to 10% of the revenue control limit.

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:	
Gifts and Donations	501,744
Litigation Recovery	200

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

NOTE 3 – NET POSITION RESTRICTED BY ENABLING LEGISLATION

Classroom Site Funds - In accordance with A.R.S. §15-977, the classroom site fund is established consisting of monies transferred to the fund pursuant to section 37-521, subsection B and section 42-5029, subsection E, paragraph 10. Teacher compensation increases based on performance or teacher base salary increases distributed pursuant to the statute shall supplement, and not supplant, teacher compensation monies from any other sources. As of June 30, 2023, \$2,749,511 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, 2023

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

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, 2023, \$129,187 is classified as restricted net position for use at school sites, primarily for compensation and related expenses.

Results Based Funding - In accordance with A.R.S. §15-249.08, monies received shall not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received from the fund shall be used at the school that earned the results for teacher salaries, to hire teachers, for school leader salaries, for classroom supplies and for other strategies to sustain outcomes for students at that school. A portion of the monies received from the fund may be used for expanding and replicating that school site as a quality school model. As of June 30, 2023, \$426,178 is classified as restricted net position for use at school sites.

NOTE 4 – DEPOSITS AND INVESTMENTS

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

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 – DEPOSITS AND INVESTMENTS (CONT'D)

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, 2023, the carrying amount of the District's deposits was \$116,033 and the bank balances were \$116,236. At June 30, 2023, the bank balances were covered by Federal Depository Insurance.

Investments - At June 30, 2023, 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 \$26,344,143 and average maturities of 469 days. The County Treasurer's investment pool is unrated.

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

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

Credit Risk – The District has no investment policy that would further limit its investment choices. As of June 30, 2023, the District's investment in the County Treasurer's investment pool did not receive a credit quality rating from a national rating agency.

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023, 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>
2022-23	\$ 232,207	27,498	132,955	392,660
2021-22	8,727	995	4,842	14,564
2020-21	4,922	580	2,674	8,176
2019-20	21,893	351	1,780	24,024
2018-19	1,676	219	949	2,844
Total	<u>\$ 269,425</u>	<u>29,643</u>	<u>143,200</u>	<u>442,268</u>

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

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (general fund)	\$ 269,425	
Delinquent property taxes receivable (capital outlay fund)	29,643	
Delinquent property taxes receivable (debt service fund)	143,200	
State equalization from overreported ADM (general fund)		43,729
Grant drawdowns prior to meeting all eligibility requirements - (nonmajor funds - special revenue fund)		<u>2,903,742</u>
	<u>\$ 442,268</u>	<u>2,947,471</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – LEASES RECEIVABLE

The District acts as a lessor for several cell tower agreements under the provisions of contracts classified as leases. The related receivables under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Lease revenue of \$23,233 and related interest revenue of \$9,902 are recorded as other local revenue in the School Plant Fund.

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

<u>Year Ending June 30</u>	
2024	\$ 36,239
2025	36,708
2026	37,809
2027	38,307
2028	38,820
2029-2033	204,255
2034-2038	155,295
2039-2043	129,359
2044-2045	<u>54,849</u>
	<u><u>\$ 731,641</u></u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Restated 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	11,451	81,748		(11,451)	81,748
	<u>4,591,534</u>	<u>81,748</u>		<u>(11,451)</u>	<u>4,661,831</u>
Total capital assets not being depreciated					
	<u>4,591,534</u>	<u>81,748</u>		<u>(11,451)</u>	<u>4,661,831</u>
Capital assets being depreciated					
Land improvements	7,602,885	269,099	(214,944)	11,451	7,668,491
Buildings and other improvements	85,424,538	746,600			86,171,138
Furniture, equipment, and vehicles	3,203,574	809,054			4,012,628
Intangibles					
Right-to-use subscription assets	1,637,402	239,150			1,876,552
	<u>97,868,399</u>	<u>2,063,903</u>	<u>(214,944)</u>	<u>11,451</u>	<u>99,728,809</u>
Total capital assets being depreciated					
	<u>97,868,399</u>	<u>2,063,903</u>	<u>(214,944)</u>	<u>11,451</u>	<u>99,728,809</u>
Less accumulated depreciation for:					
Land improvements	(3,022,598)	(363,460)	150,461		(3,235,597)
Buildings and other improvements	(34,558,187)	(3,288,072)			(37,846,259)
Furniture, equipment, and vehicles	(1,944,607)	(220,992)			(2,165,599)
Intangibles					
Right-to-use subscription assets	(674,594)	(369,393)			(1,043,987)
	<u>(40,199,986)</u>	<u>(4,241,917)</u>	<u>150,461</u>		<u>(44,291,442)</u>
Total accumulated depreciation					
	<u>(40,199,986)</u>	<u>(4,241,917)</u>	<u>150,461</u>		<u>(44,291,442)</u>
Total capital assets being depreciated, net					
	<u>57,668,413</u>	<u>(2,178,014)</u>	<u>(64,483)</u>	<u>11,451</u>	<u>55,437,367</u>
Governmental activities capital assets, net					
	<u>\$ 62,259,947</u>	<u>(2,096,266)</u>	<u>(64,483)</u>		<u>60,099,198</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 3,759,801
Support services	459,075
Operation of noninstructional services	<u>23,041</u>
Total depreciation expense	<u>\$ 4,241,917</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – OBLIGATIONS UNDER LONG-TERM DEBT

Bonds Payable – The District issues general obligation bonds to provide funds for acquisition and construction of major capital facilities. The District repays general obligation bonds from voter-approved property taxes out of the Debt Service Fund. Bonds payable at June 30, 2023 consisted of the outstanding general obligation bonds presented below. The bonds are callable with interest payable semiannually.

	<u>Outstanding Principal June 30, 2023</u>
Refunding bonds of 2016; original amount \$20,510,000 interest rates from 2.00 to 5.00%; maturing July 1, 2023 through 2024	\$ 2,310,000
School improvement of 2017; original amount \$23,180,000, interest rates from 2.50 to 5.00%; maturing July 1, 2023 through 2037	19,780,000
School improvement of 2017; original amount \$19,710,000, interest rates from 2.00 to 5.00%; maturing July 1, 2023 through 2038	18,110,000
School improvement of 2017; original amount \$3,000,000, interest rate of 1.45%; maturing July 1, 2023 through 2025	<u>3,000,000</u>
	<u><u>\$ 43,200,000</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>
2024	\$ 5,300,000	510,689	1,695,825	7,506,514
2025	5,360,000	510,688	1,509,425	7,380,113
2026	2,775,000	249,938	1,395,650	4,420,588
2027	1,825,000	241,363	1,319,775	3,386,138
2028	1,925,000	241,364	1,234,025	3,400,389
2029-2033	11,025,000	1,206,818	4,651,000	16,882,818
2034-2038	13,705,000	1,206,818	1,879,750	16,791,568
2039	<u>1,285,000</u>	<u>130,456</u>	<u>119,775</u>	<u>1,535,231</u>
	<u><u>\$ 43,200,000</u></u>	<u><u>4,298,134</u></u>	<u><u>13,805,225</u></u>	<u><u>61,303,359</u></u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Compensated Absences - Compensated absences are paid from various funds in the same proportion that those funds pay payroll costs. During fiscal year 2023, the District paid for compensated absences as follows: 59 percent from the General Fund, 20 percent from the Education Stabilization Fund and 21 percent from other funds.

Changes in long-term liabilities for the year ended June 30, 2023 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	\$ 53,223,824	-	(5,725,690)	47,498,134	5,810,690
Subscriptions liability	-	123,638	(46,556)	77,082	42,934
Compensated absences	783,606	447,462	(443,954)	787,114	119,388
Total Governmental Long-Term Liabilities	\$ 54,007,430	571,100	(6,216,200)	48,362,330	5,973,012

Subscription-based information technology arrangements (SBITAs) – The District has obtained the right to use certain subscription-based information technology arrangements that convey control of the right to use another entity’s nonfinancial asset for a period of time in an exchange-like transaction. These are generally for enterprise-scale software as a service contracts.

The total amount of subscription assets and the related accumulated amortization are as follows:

Total intangible right-to-use subscription assets	\$ 1,876,552
Less: accumulated amortization	<u>(1,043,987)</u>
Carrying value	<u>\$ 832,565</u>

The following schedule details minimum subscription payments to maturity for the District’s subscriptions liability at June 30, 2023:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 42,934	3,622
2025	<u>34,148</u>	<u>1,670</u>
	<u>\$ 77,082</u>	<u>5,292</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES

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

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

Construction and Other Commitments – During the year ended June 30, 2021, the District issued \$3,000,000 in school improvement bonds (Note 8) to fund projects for school and district improvements. As of June 30, 2023, the District has entered into construction contracts totaling \$1,600,440 for these projects. Costs incurred through June 30, 2023 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 \$1,593,932.

NOTE 10 – RISK MANAGEMENT

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

The District joined the Arizona School Risk Retention Trust, Inc. (Trust). The Trust is a public entity risk pool currently operating as a common risk management and insurance program for school districts and community colleges in the State. The District pays an annual premium to the Trust for its general insurance coverage. The agreement provides that Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts. The District's contributions to the Trust totaled \$313,272 for the year ended June 30, 2023.

The District's employees have health insurance coverage with the Kairos Health Arizona, Inc. (Kairos). Kairos is a public entity risk-sharing and insurance purchasing pool. The District pays a monthly premium to Kairos for employees' health insurance coverage. If the pool becomes either insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the District may be assessed an additional amount not to exceed the original required annual contribution to the pool. The District's contributions to Kairos totaled \$2,811,047 for the year ended June 30, 2023.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 – RISK MANAGEMENT (CONT'D)

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 \$176,240 for the year ended June 30, 2023.

NOTE 11 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

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

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

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

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

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, 2023, statute required active ASRS members to contribute at the actuarially determined rate of 12.17 percent (12.03 percent for retirement and 0.14 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.17 percent (11.92 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.14 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 9.68 percent (9.62 percent for retirement, and 0.06 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, 2023, were \$2,483,476. The District's contributions to the pension, health insurance, premium benefit, and long-term disability plans for the year ended June 30, 2023, were \$2,431,869, \$22,442 and \$29,165, respectively.

During fiscal year 2023, the District paid for pension and OPEB contributions as follows: 58.99 percent from the General Fund, 19.66 Education Stabilization Fund and 21.35 percent from other funds.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Liability – At June 30, 2023, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net pension/OPEB (asset) liability
Pension	\$ 27,101,416
Health insurance premium benefit	(939,502)
Long-term disability	15,411

The net assets and net liabilities were measured as of June 30, 2022. The total pension liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2021, to the measurement date of June 30, 2022.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2022, and the change from its proportions measured as of June 30, 2021, were

	Proportion June 30, 2022	Increase (decrease) from June 30, 2021
Pension	0.16604 %	0.00709
Health insurance premium benefit	0.16834	0.00720
Long-term disability	0.16686	0.00655

Expense – For the year ended June 30, 2023, the District recognized the following pension and OPEB expense.

	Pension/OPEB expense
Pension	\$ 4,187,829
Health insurance premium benefit	(140,072)
Long-term disability	6,210

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Deferred outflows/inflows of resources - For the year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions		Health insurance premium benefit		Long-term disability	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 230,920			479,469	8,021	14,360
Changes in assumptions or other inputs	1,345,096		15,248	25,623	8,393	37,613
Net difference between projected and actual earnings on plan investments		713,877		31,647		479
Changes in proportion and differences between District contributions and proportionate share of contributions	996,865			10,783	8,294	1,394
Contributions subsequent to the measurement date	2,431,869		22,442		29,165	
	<u>\$ 5,004,750</u>	<u>713,877</u>	<u>37,690</u>	<u>547,522</u>	<u>53,873</u>	<u>53,846</u>

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized in expenses as follows:

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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

Deferred outflows/inflows of resources (Cont'd)

Year ending June 30:	Pension	Health insurance premium benefit	Long-term disability
2024	\$ (1,942,867)	146,200	2,309
2025	(13,001)	158,724	3,170
2026	1,239,459	173,647	6,780
2027	(1,142,595)	27,728	(228)
2028	-	25,975	6,125
Thereafter	-	-	10,982
	<u>\$ (1,859,004)</u>	<u>532,274</u>	<u>29,138</u>

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

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.00%
Projected salary increases	2.9%-8.4% for pensions/not applicable for OPEB
Inflation rate	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB 2017 SRA Scale U-MP for pensions and health insurance premium
Mortality rates	benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

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

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Equity	50%	3.90%
Fixed income - credit	20%	5.30%
Fixed income - interest rate sensitive	10%	(0.20%)
Real Estate	20%	6.00%
Total	<u>100%</u>	

Discount Rate – At June 30, 2022, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 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 plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

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

Proportionate share of the	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Net pension liability	\$ 39,987,333	27,101,416	16,356,574
Net health insurance premium benefit (asset)	(675,554)	(939,502)	(1,163,458)
Net long-term disability liability	25,547	15,411	5,588

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

Contributions Payable – The District’s accrued payroll and employee benefits included \$185,055 of outstanding pension and OPEB contribution amounts payable to ASRS for the year ended June 30, 2023.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 12 - FUND BALANCE CLASSIFICATIONS OF GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2023, were as follows:

	General <u>Fund</u>	Capital Outlay <u>Fund</u>	Debt Service <u>Fund</u>	Other Governmental <u>Funds</u>	<u>Total</u>
Fund balances:					
Nonspendable:					
Prepaid items	\$ 390,331	690,707		8,066	1,089,104
Inventory				57,404	57,404
Total nonspendable	<u>390,331</u>	<u>690,707</u>		<u>65,470</u>	<u>1,146,508</u>
Restricted for:					
Debt Service			174,938		174,938
Capital Projects		6,172,632		1,040,421	7,213,053
Voter approved initiatives				3,304,876	3,304,876
Food service				1,622,501	1,622,501
Extracurricular activities tax credits				314,273	314,273
Other purposes	615,151			582,143	1,197,294
Assigned to:					
School Plant				607,078	607,078
Total restricted	<u>615,151</u>	<u>6,172,632</u>	<u>174,938</u>	<u>7,471,292</u>	<u>14,434,013</u>
Unassigned	<u>3,489,915</u>				<u>3,489,915</u>
Total fund balances	<u>\$ 4,495,397</u>	<u>6,863,339</u>	<u>174,938</u>	<u>7,536,762</u>	<u>19,070,436</u>

NOTE 13 – INTERFUND TRANSFERS

	General <u>Fund</u>	Education Stabilization <u>Fund</u>	Other Governmental <u>Funds</u>	<u>Total</u>
Transfers-in	\$ 612,231			612,231
Transfers-out		(108,379)	(503,852)	(612,231)
	<u>\$ 612,231</u>	<u>(108,379)</u>	<u>(503,852)</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, 2023

NOTE 14 – PRIOR PERIOD ADJUSTMENT

Capital asset balances were incorrectly reported by category as of June 30, 2022. The District discovered errors in the classification of land improvements and buildings and improvements during the year ended June 30, 2023, resulting in an understatement of land improvements and an overstatement of buildings and improvements, net of depreciation of \$2,216,654. Accordingly, the notes to the basic financial statements reflect adjustments to correct the errors as follows:

	Beginning Balances, as Previously Reported	<u>Adjustments</u>	Beginning Balances Restated
Governmental Activities			
Capital assets not being depreciated:			
Land	\$ 4,580,083		4,580,083
Construction in Progress	11,451		11,451
Total capital assets not being depreciated	<u>4,591,534</u>	<u>-</u>	<u>4,591,534</u>
Capital assets being depreciated:			
Land improvements	5,124,495	2,478,390	7,602,885
Buildings and other improvements	87,902,928	(2,478,390)	85,424,538
Furniture, equipment, and vehicles	3,203,574		3,203,574
Total capital assets being depreciated	<u>96,230,997</u>	<u>-</u>	<u>96,230,997</u>
Less accumulated depreciation for:			
Land improvements	(2,760,862)	(261,736)	(3,022,598)
Buildings and other improvements	(34,819,923)	261,736	(34,558,187)
Furniture, equipment, and vehicles	(1,944,607)		(1,944,607)
Total accumulated depreciation	<u>(39,525,392)</u>	<u>-</u>	<u>(39,525,392)</u>
Total capital assets being depreciated, net	<u>56,705,605</u>	<u>-</u>	<u>56,705,605</u>
Governmental activities capital assets, net	<u>\$ 61,297,139</u>	<u>-</u>	<u>61,297,139</u>

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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
(BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Interest on investments			(94,394)	(94,394)
Property taxes	12,952,736	12,952,736	11,651,148	(1,301,588)
Intergovernmental grants and aid				
County			6,576	6,576
State	8,145,990	8,145,990	8,319,245	173,255
Other local	7,000	7,000	28,556	21,556
	<u>21,105,726</u>	<u>21,105,726</u>	<u>19,911,131</u>	<u>(1,194,595)</u>
Total revenues				
Expenditures				
Current				
Instruction	13,240,033	13,359,991	9,907,439	3,452,552
Support services	9,011,810	8,022,441	8,670,709	(648,268)
Operation of noninstructional services	75,000	75,000	93,182	(18,182)
Facilities acquisition and construction			52,974	(52,974)
	<u>22,326,843</u>	<u>21,457,432</u>	<u>18,724,304</u>	<u>2,733,128</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(1,221,117)	(351,706)	1,186,827	1,538,533
Fund balances, beginning of year	1,038,938	1,038,938	1,038,938	
Increase in reserve for prepaid items			101,916	101,916
Fund balances, end of year	<u>\$ (182,179)</u>	<u>687,232</u>	<u>2,327,681</u>	<u>1,640,449</u>

See accompanying notes to required supplementary information.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
BUDGETARY COMPARISON SCHEDULE FOR THE EDUCATION STABILIZATION FUND
(BUDGETARY BASIS)
YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants and aid				
Federal	\$ 16,918,793	16,926,115	5,652,832	(11,273,283)
Total revenues	<u>16,918,793</u>	<u>16,926,115</u>	<u>5,652,832</u>	<u>(11,273,283)</u>
Expenditures				
Current				
Instruction	7,376,625	7,500,444	2,012,908	5,487,536
Support services	8,747,987	8,346,805	3,451,666	4,895,139
Operation of noninstructional services	454,069	736,786	78,849	657,937
Facilities acquisition and construction			1,030	(1,030)
Total expenditures	<u>16,578,681</u>	<u>16,584,035</u>	<u>5,544,453</u>	<u>11,039,582</u>
Excess (deficiency) of revenues over expenditures	340,112	342,080	108,379	(233,701)
Other financing sources (uses):				
Transfers out	(340,112)	(342,080)	(108,379)	233,701
Total other financing sources (uses)	<u>(340,112)</u>	<u>(342,080)</u>	<u>(108,379)</u>	<u>233,701</u>
Fund balances, beginning of year				
Fund balances, end of year	<u>\$</u>			

See accompanying notes to required supplementary information.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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, 2023 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	\$ 20,619,773	19,993,341	612,231	4,495,397
Activities in separate funds	<u>(708,642)</u>	<u>(1,269,037)</u>	<u>(612,231)</u>	<u>(2,167,716)</u>
Budgetary comparison schedules	<u>\$ 19,911,131</u>	<u>18,724,304</u>	<u> </u>	<u>2,327,681</u>

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION/OPEB LIABILITY
YEAR ENDED JUNE 30, 2023

ARIZONA STATE RETIREMENT SYSTEM - PENSION

	Reporting Fiscal Year (Measurement Date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014
Proportion of the net pension liability	0.1660%	0.1590%	0.1530%	0.1439%	0.1436%	0.1532%	0.1491%	0.1440%	0.1543%	Information
Proportionate share of the net pension liability	\$ 27,101,416	20,885,324	26,514,774	20,942,035	20,027,146	23,860,900	24,058,167	22,434,244	22,832,147	not available
Covered payroll	\$ 19,909,595	17,377,547	16,420,946	15,303,309	14,497,686	14,770,126	13,956,042	13,275,321	13,740,306	
Proportionate share of the net pension liability as a percentage of its covered payroll	136.12%	120.19%	161.47%	136.85%	138.14%	161.55%	172.39%	168.99%	166.17%	
Plan fiduciary net position as a percentage of the total pension liability	74.26%	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION/OPEB LIABILITY
YEAR ENDED JUNE 30, 2023**

ARIZONA STATE RETIREMENT SYSTEM – HEALTH INSURANCE PREMIUM BENEFIT

	Reporting Fiscal Year (Measurement Date)		
	2023 (2022)	2022 (2021)	2021 through 2014
Proportion of the net OPEB (asset)	0.1683%	0.1611%	Information immaterial
Proportionate share of the net OPEB (asset)	\$ (939,502)	\$ (785,087)	
Covered payroll	\$ 19,909,595	\$ 17,377,547	
Proportionate share of the net OPEB (asset) as a percentage of its covered payroll	-4.72%	-4.52%	
Plan fiduciary net position as a percentage of the total OPEB liability	137.79%	130.24%	

ARIZONA STATE RETIREMENT SYSTEM – LONG-TERM DISABILITY

	Reporting Fiscal Year (Measurement Date)		
	2023 (2022)	2022 (2021)	2021 through 2014
Proportion of the net OPEB liability	0.1669%	0.1603%	Information immaterial
Proportionate share of the net OPEB liability	\$ 15,411	33,092	
Covered payroll	\$ 19,909,595	17,377,547	
Proportionate share of the net OPEB liability as a percentage of its covered payroll	0.08%	0.19%	
Plan fiduciary net position as a percentage of the total OPEB liability	95.40%	90.38%	

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PENSION/OPEB CONTRIBUTIONS
JUNE 30, 2023**

ARIZONA STATE RETIREMENT SYSTEM - PENSION

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 2,431,869	\$ 2,385,405	\$ 2,082,532	1,918,995	1,695,724	1,559,470	1,601,121	1,523,686	1,524,226	1,554,352
Contribution in relation to the statutorily required contribution	2,431,869	2,385,405	2,082,532	1,918,995	1,695,724	1,559,470	1,601,121	1,523,686	1,524,226	1,554,352
Contribution deficiency (excess)	\$ -	\$ -	\$ -	-	-	-	-	-	-	-
Covered payroll	20,474,966	19,909,595	17,377,547	16,420,946	15,303,309	14,497,686	14,770,126	13,956,042	13,275,321	13,740,306
Contributions as a percentage of covered payroll	11.88%	11.98%	11.98%	11.69%	11.08%	10.76%	10.84%	10.92%	11.48%	11.31%

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF PENSION/OPEB CONTRIBUTIONS
JUNE 30, 2023**

ARIZONA STATE RETIREMENT SYSTEM - HEALTH INSURANCE PREMIUM BENEFIT

	Reporting Fiscal Year		2021 through 2014
	2023	2022	
Statorily required contribution	\$ 22,442	41,710	Information immaterial
Contribution in relation to the statorily required contribution	22,442	41,710	
Contribution deficiency (excess)	\$ -	-	
Covered payroll	20,474,966	19,909,595	
Contributions as a percentage of covered payroll	0.11%	0.21%	

ARIZONA STATE RETIREMENT SYSTEM - LONG-TERM DISABILITY

	Reporting Fiscal Year		2021 through 2014
	2023	2022	
Statorily required contribution	\$ 29,165	37,361	Information immaterial
Contribution in relation to the statorily required contribution	29,165	37,361	
Contribution deficiency (excess)	\$ -	-	
Covered payroll	20,474,966	19,909,595	
Contributions as a percentage of covered payroll	0.14%	0.19%	

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**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>	<u>Collected Within the</u> <u>Fiscal Year of the Levy</u>		Collections in <u>Subsequent</u> <u>Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percent of</u> <u>Tax Levy</u>		<u>Amount</u>	<u>Percent of</u> <u>Tax Levy</u>
2022-23	\$ 22,017,376	\$ 21,624,716	98.22 %	\$ -	\$ 21,624,716	98.22 %
2021-22	22,376,081	21,831,062	97.56	530,455	22,361,517	99.93
2020-21	21,454,434	20,879,523	97.32	566,735	21,446,258	99.96
2019-20	21,508,221	20,874,736	97.05	609,461	21,484,197	99.89
2018-19	19,791,588	19,467,966	98.36	320,778	19,788,744	99.99
2017-18	15,272,036	14,899,164	97.56	372,872	15,272,036	100.00
2016-17	14,609,917	14,300,535	97.88	309,382	14,609,917	100.00
2015-16	14,954,594	14,635,012	97.86	319,582	14,954,594	100.00
2014-15	14,603,541	14,189,242	97.16	414,299	14,603,541	100.00
2013-14	14,859,944	14,396,058	96.88	463,886	14,859,944	100.00

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>
2022-23	\$ 7,092,896,288
2021-22	6,697,542,216
2020-21	5,994,875,277
2019-20	5,629,353,143
2018-19	4,895,560,923
2017-18	4,188,698,306
2016-17	3,672,964,009
2015-16	3,261,197,856
2014-15	3,593,085,890
2013-14	3,242,780,302

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>
2022-23 \$	301,865,487	9,310,850	89,673,798	116,708,190	7,513,523	525,071,848
2021-22	301,393,214	9,438,847	84,608,744	107,638,625	7,016,054	510,095,484
2020-21	291,026,538	7,569,421	81,177,854	93,725,071	6,248,131	479,747,015
2019-20	331,228,505	6,873,206	76,114,102	80,159,532	5,865,922	500,241,267
2018-19	310,281,779	6,805,088	72,648,594	67,506,159	5,401,073	462,642,693
2017-18	253,690,712	10,991,042	69,119,222	59,993,202	4,853,585	398,647,763
2016-17	247,567,337	8,960,239	61,177,875	53,512,014	4,392,070	375,609,535
2015-16	251,003,905	9,136,513	58,401,564	49,607,157	4,113,353	372,262,492
2014-15	262,456,811	9,292,920	68,090,424	57,339,621	4,709,995	401,889,771
2013-14	263,583,232	13,531,347	53,502,940	41,190,582	3,435,727	375,243,828

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, 2023
 (UNAUDITED)**

	Per Capita Bonded Debt Population Estimated <u>@ 43,374</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 (\$43,200,000)	\$ 996	8.23 %	0.61 %
Net Direct and Overlapping General Obligation Bonded Debt (\$103,293,290)	2,381	19.67	1.46

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, 2023
 (UNAUDITED)**

Issue Series	Original Amount	Purpose	Final Maturity Date (July 1)	Balance Outstanding and to be Outstanding
2016	\$ 20,510,000	Refunding	2024	\$ 2,310,000
2017	23,180,000	School Improvement	2037	19,780,000
2017	19,710,000	School Improvement	2038	18,110,000
2017	3,000,000	School Improvement	2025	<u>3,000,000</u>
Total General Obligation Bonded Debt Outstanding				<u><u>\$ 43,200,000</u></u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2023
(UNAUDITED)**

District General Obligation and Refunding Bonds:

Net secondary assessed valuation \$ 525,071,848

Debt limit - 15% of net secondary assessed valuation \$ 78,760,777

Amount of debt applicable to debt limit:

General obligation and refunding bonds outstanding
and to be outstanding \$ 47,498,134

Less current bond payment accrued in debt service fund 5,300,000

Less bond premium 4,298,134

Less fund balance in debt service fund available
for payment of principal 174,938

Total amount of debt applicable to debt limit 37,725,062

LEGAL DEBT MARGIN \$ 41,035,715

Class B Bonds:

Debt limit - 10% of net secondary assessed valuation \$ 52,507,185

Amount of debt applicable to debt limit:

B bond general obligation bonds outstanding and to be
outstanding, net of premium due within one year 5,300,000

Less fund balance in debt service fund 174,938

Total amount of debt applicable to debt limit 5,125,062

LEGAL DEBT MARGIN \$ 47,382,123

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
PRINCIPAL TAXPAYERS
JUNE 30, 2023
(UNAUDITED)**

<u>Taxpayer</u>	<u>Type</u>	<u>2022-23 Secondary Assessed Valuation</u>	<u>As % of District's Secondary Assessed Valuation</u>
Phoenix Plaza PT LLC	Office Building	\$ 28,550,903	5.44 %
HPPC LLC	Shopping Center	27,423,010	5.22
LBA Realty Fund II-WBP III LLC	Office Building	12,558,371	2.39
Christown 1755 LLC	Shopping Center	8,869,453	1.69
IP BPG City Square LLC	Office Buildings	8,443,750	1.61
BPRE Phoenix Holdings Limited Partnership	Office Building	7,387,277	1.41
Gaedeke Holding LTD	Office Buildings	6,820,920	1.30
ROC III DPC 3200 N Central LLC	Office Building	6,787,765	1.29
HPPC II LLC	Shopping Center	6,694,298	1.27
Oak Street Investment Grade Net Lease Fund SE	Office Building	<u>6,343,006</u>	<u>1.21</u>
		<u>\$ 119,878,753</u>	<u>22.83 %</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>
2022-23	2,268
2021-22	2,389
2020-21	2,375
2019-20	2,631
2018-19	2,681
2017-18	2,720
2016-17	2,778
2015-16	2,766
2014-15	2,706
2013-14	2,747

Source: The Arizona Department of Education and the District.

Notes: ADM means average daily membership and is computed by taking the average number of students enrolled over the first 100 days of the school year.

OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

<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	S060A220238		\$ 35,897
<u>Passed Through Arizona State Department of Education</u>				
Title I Grants to Local Educational Agencies	84.010	S010A210003	47,549	
	84.010	S010A220003	<u>1,148,078</u>	1,195,627
Special Education Cluster				
Special Education - Grants to States	84.027A	H027A210007	922,374	
Special Education - Preschool Grants	84.173A	H173A210003	17,155	
COVID 19 - Special Education - Grants to States	84.027X	H027X210007	65,442	
COVID 19 - Special Education - Preschool Grants	84.173X	H173X210003	<u>6,050</u>	1,011,021
Education for Homeless Children and Youth	84.196	S196A210003		26,225
Twenty-First Century Community Learning Centers	84.287	S287C210003		596,486
English Language Acquisition State Grants	84.365	S365A210003		72,000
Supporting Effective Instruction State Grants	84.367	S367A210049		178,782
Student Support and Academic Enrichment Program	84.424	S367A210049		78,427
COVID 19 - Education Stabilization Fund	84.425C	ISA-GEER-ADE-070121-04	8,435	
	84.425C	S425D200038	35,516	
	84.425D	S425D200038	5,647	
	84.425D	S425D210038	1,780,182	
	84.425U	S425U210038	3,699,009	
	84.425W	S425W210003	<u>45,270</u>	5,574,059
<u>Passed Through the Office of the Arizona Governor</u>				
COVID 19 - Education Stabilization Fund	84.425C	GR-ARPA-SEP-OSBORN-26		78,772
<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	444,221	
National School Lunch Program	10.555	N/A	1,287,425	
COVID 19 - National School Lunch Program	10.555	N/A	110,194	
Summer Food Service Program for Children	10.559	N/A	46,725	
Non-Cash Assistance (Commodities)				
National School Lunch Program	10.555	N/A	<u>173,038</u>	2,061,603
<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		61,234
<u>Passed Through Arizona Department of Economic Security</u>				
CCDF Cluster				
Child Care and Development Block Grant	93.575	N/A		<u>133,046</u>
				<u>\$ 11,103,179</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, 2023**

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 –ASSISTANCE LISTING NUMBERS

Program titles and assistance listing numbers were obtained from the federal or pass-through grantor or the 2023 Assistance Listing.

NOTE 4 – INDIRECT COST RATE

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

Governing Board
Osborn Elementary School District No. 8

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Osborn Elementary School District No. 8 (District), as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 12, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management and the Governing Board of the District in the Uniform System of Financial Records Compliance Questionnaire dated February 12, 2024.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Glendale, Arizona
February 12, 2024

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**Independent Auditors' Report on Compliance for Each Major Federal Program and on
Internal Control Over Compliance required by the Uniform Guidance**

Governing Board
Osborn Elementary School District No. 8

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Osborn Elementary School District No. 8 's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

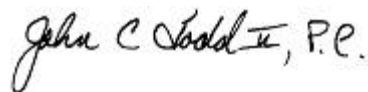
Report on Internal Control Over Compliance

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Glendale, Arizona
February 12, 2024

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**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 1 - SUMMARY OF AUDITORS' RESULTS
JUNE 30, 2023**

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>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Education Agencies
84.425C/84.425D/84.425U/84.425W	COVID 19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	_____ <u>X</u>

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 2 - FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*
JUNE 30, 2023**

None.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 3 - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
JUNE 30, 2023**

None.

**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2023**

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

REFERENCE: 2022-101

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

**CFDA NUMBER: 84.027A – SPECIAL EDUCATION – GRANTS TO STATES
CFDA NUMBER: 84.027X – SPECIAL EDUCATION – GRANTS TO STATES
CFDA NUMBER: 84.173A – SPECIAL EDUCATION – PRESCHOOL GRANTS
U.S. DEPARTMENT OF EDUCATION – 2022
PASSED THROUGH ARIZONA STATE DEPARTMENT OF EDUCATION
GRANT NUMBERS: H027A210007, H027X210007, H173A210003**

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

QUESTIONED COSTS

N/A

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

CONDITION

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

1. For 5 of 40 files tested, the Individualized education program (IEP) was not completed timely. The IEPs were between 1 and 54 days late.
2. For 3 of 40 files tested, the primary disability category was not properly reported. A prior or secondary eligibility category was used rather than the current primary eligibility category.
3. Although the District has established internal control processes and procedures to ensure student files include required documentation, the performance of these control activities was not documented for 1 of 40 provider files tested.

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

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

STATUS

Corrected.

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



**OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8
CORRECTIVE ACTION PLAN
JUNE 30, 2023**

Clarendon School

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

None.

Encanto School

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

Longview School

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

Montecito

Community School

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

Osborn

Community iSchool

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

Osborn Middle School

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

Solano School

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



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OSBORN ELEMENTARY SCHOOL DISTRICT NO. 8

**UNIFORM SYSTEM OF FINANCIAL RECORDS
COMPLIANCE QUESTIONNAIRE**

JUNE 30, 2023

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**Independent Accountants' Report on
Applying Agreed Upon Procedures**

Governing Board
Osborn Elementary School District No. 8

We have performed the procedures enumerated in the accompanying Auditor General of Arizona (Auditor General) Uniform System of Financial Records Compliance Questionnaire which were agreed to by Osborn Elementary School District No. 8 (District), the Auditor General, and the Arizona Department of Education (Department) for the year ended June 30, 2023. Management is responsible for the School's compliance with those requirements.

The District has agreed to and acknowledged that the procedures performed are appropriate in evaluating the District's compliance with applicable legal requirements during the year ended June 30, 2023. Additionally, the Auditor General and the Department have agreed to and acknowledged that the procedure performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and Findings

We completed the accompanying Uniform System of Financial Records Compliance Questionnaire in accordance with the instructions contained therein. Our findings are listed below the applicable question in the accompanying Uniform System of Financial Records Compliance Questionnaire.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon engagement.

This report is intended solely for the information and use of the District, the Auditor General and the Department and is not intended to be and should not be used by anyone other than these specified parties.



Glendale, Arizona
February 12, 2024

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Osborn Elementary School District
Uniform System of Financial Records Compliance Questionnaire
For Fiscal Year Ended June 30, 2023

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (CQ).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting CQ sections constitutes the required systematic reviews.

Audit firms must gain an understanding of the district's internal controls and obtain and document sufficient, appropriate evidence annually to support each CQ response. These instructions, the CQ questions, and the required review procedures constitute the minimum audit standards for completing the CQ. Required review procedures are included in the "tooltip" next to applicable questions in the web-based auditor submission CQ. The Arizona Auditor General may reject CQs that are not prepared in compliance with the minimum audit standards.

- Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor's CQ responses and related comments.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" responses on the CQ.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
- Audit firms must consider population size in determining the number of items to test (i.e., sample, scan, review, examine, or observe), and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Credit cards and purchasing cards, Procurement, and Student attendance reporting CQ sections prescribe minimum sample sizes for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the applicable questions throughout the CQ.
- A "Yes" response indicates that the audit firm has determined that the district complied with the USFR for that question based on auditor obtained evidence. Several review procedures allow for auditors to determine whether the district implemented compensating controls when recommended USFR procedures could not be implemented due to limited staff size. When compensating controls are found, auditors should answer the question "Yes" and describe in the comments the compensating controls in place to meet the question's objective. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the CQ, audit reports, audit documentation, and any other sources of information available.
- A "No" response indicates the district did not comply with the USFR for that question. Audit firms must explain the district's deficiency noted for all "No" responses in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report, and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted, or dollar amount of the error, and any other relevant information that would provide context for the deficiency.

Cash and revenues questions apply to all the district's cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for "No" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.

- An "N/A" response indicates the district did not have activity related to the USFR requirements for that question. The audit firm must explain all "N/A" responses in the comment box below the question, unless the reason for the N/A is obvious.

The questions in the CQ do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the CQ, including the School District Procurement Rules and the Arizona Department of Education's (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm's CQ responses and comments available on request for the Arizona Auditor General and the ADE's review. To facilitate this review, the audit firm should include in the audit documentation a copy of the CQ with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the CQ, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based auditor submission CQ. Audit firms should print the file to PDF to create the CQ document to distribute to the district. As required by A.R.S. §15- 914(D), the district must submit the completed CQ with the audit reporting package to the district’s county school superintendent’s office and ADE.

Governing board/management procedures

Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.

1. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

2. The District annually provided guidance to all governing board members and employees on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as part of their employment. [A.R.S. §§38-502](#) and [38-509](#)

3. The District annually obtained conflict-of-interest (COI) forms that allowed governing board members and employees to make known and fully disclose a conflict of interest in any contract, sale, purchase, service, or decision, 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](#) and [38-503](#)

4. The District maintained, for public inspection, a special file with all documents necessary to memorialize all governing board members and employees conflict-of-interest disclosures. [A.R.S. §38-509](#)

5. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that contract, sale, purchase, service, or decision of the school district. [A.R.S. §§38-502 and 38-503\(B\)](#).

Yes ▼

6. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A ▼

7. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment.

Yes ▼

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

Yes ▼

9. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#)

Yes ▼

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#) and AG Opinion I84-018

Yes ▼

Sample

2

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by [A.R.S. §15-342\(25\)](#).

N/A

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

1. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget—Submission and Publication Instructions](#).

Yes

2. Total budgeted expenditures on the originally adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget and within the general budget limit (GBL) and the unrestricted capital budget limit (UCBL). [A.R.S. §15-905\(E\)](#).

Yes

3. The District revised its budget on or before December 15, if ADE notified the District that its M&O or UCO Fund budgeted expenditures exceeded the GBL or UCBL. [A.R.S. §15-905\(E\)](#).

Yes

4. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S. §15-905\(I\)](#).

Yes

5. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S. §§15-905\(M\)](#) and [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 sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer.

Yes

Population

464

Sample

5

3. The District transferred monies only between funds listed in the USFR §III Chart of Accounts—Authorized Transfers.

Yes

Population

4

Sample

4

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

Yes ▼

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

Yes ▼

6. The District reconciled total revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS, and the reconciliation was reviewed and properly supported.

Yes ▼

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

1. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts.

Yes ▼

2. The District used an M&O Fund revolving bank account in accordance with [A.R.S. §15-1101](#).

N/A ▼

3. The District used miscellaneous receipts clearing bank account(s) in accordance with [A.R.S. §15-341\(A\)\(20\)](#).

No

Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts were not made monthly. Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts occurred intermittently from September 2022 through April 2023. Beginning in May 2023, the disbursements were being made monthly.

4. The District used a Food Service Fund clearing bank account(s) in accordance with [USFR page X-F-5](#) and [Arizona Attorney General Opinion I60-35](#)

No

Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts were not made monthly. Disbursements from the Miscellaneous Receipts and Food Service Clearing Accounts occurred intermittently from September 2022 through April 2023. Beginning in May 2023, the disbursements were being made monthly.

5. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#).

N/A

6. The District used an Auxiliary Operations Fund bank account in accordance with [A.R.S. §15-1126](#).

N/A

7. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. [A.R.S. §15-1125](#).

Yes

Population

28

Sample

2

8. The extracurricular activities fees tax credit (tax credit) monies were included in the Auxiliary Operations Fund and/or separately accounted for in an Extracurricular Activities Fees Tax Credit Fund. [A.R.S. §15-341\(A\)\(19 and \(20\)\)](#).

Yes ▼

9. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#).

N/A ▼

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#).

N/A ▼

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account.

Yes ▼

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

N/A ▼

13. The District used the federal payroll tax withholdings bank account in accordance with [USFR page VI-H-6](#).

Yes ▼

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

Yes ▼

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

Yes ▼

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

N/A ▼

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

Yes ▼

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

N/A ▼

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

N/A ▼

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

Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account.

Yes ▼

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

Yes ▼

23. The District supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs.

Yes ▼

Sample

9

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation.

Yes ▼

Sample

9

25. The District's deposits with the county treasurer were reconciled.

Yes ▼

26. The District retained supporting documentation for disbursements from bank accounts.

Yes ▼

Sample

24

27. The District safeguarded unused checks.

Yes ▼

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented.

Yes ▼

29. An employee not involved with cash-handling or issuing checks reconciled all District bank accounts monthly, and an employee independent of the cash-handling process reviewed, signed, and dated the reconciliations.

Yes ▼

30. The District tracked and reconciled the number of meals sold to the total cash collected per day.

Yes ▼

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

1. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting.

Yes ▼

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

1. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold.

Yes ▼

2. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property.

Yes ▼

3. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually.

Yes ▼

4. The District's stewardship list for items costing at least \$1,000 but less than the District's capitalization threshold, including financed assets, included all required information.

Yes ▼

5. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list.

Yes ▼

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

Yes ▼

7. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion.

Yes ▼

Data Entry

June 2022

8. The governing board or authorized designee approved stewardship and capital asset items disposed of during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with [A.A.C R7-2-1131](#).

Yes ▼

Data Entry

6/20/23 and 1/16/24

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, 15-304, 15-907, and 15-916](#).

Yes ▼

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

14

4. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §§43-1089.01 and 15-342\(24\)](#).

Yes ▼

Population

19

Sample

2

5. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes.

Yes ▼

6. The District's expenditures made through written quotes or competitively awarded contracts, including cooperative contracts, agreed to quoted amounts or contract pricing and terms.

Yes ▼

7. The District prepared an Advice of Encumbrance for levy funds based on 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](#).)

Yes ▼

8. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for career and technical education and to supplement, rather than supplant, the District's base year career and technical education courses. [A.R.S. §15-393](#)

N/A ▼

9. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#)

Yes ▼

Travel

Objective: To determine whether the District implemented effective controls to ensure employees were traveling for District purposes and appropriately compensated.

1. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of the Arizona Department of Administration and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred.

Yes ▼

Population

39

Sample

5

Credit cards and p-cards

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

1. The District used credit cards.

Yes ▼

Data Entry

1 - AMEX

2. The District used p-cards.

N/A ▼

Data Entry

N/A

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.

Yes 

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

No 

For 2 of 3 credit card/account statements tested, payments were not made timely.

Procurement

Objective: To determine whether the District followed the A.A.C. (School District Procurement Rules) and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

1. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR.

Yes 

Population

91

Sample

14

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

Yes 

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

N/A 

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

N/A 

5. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. A.A.C. R7-2-1022, R7-2-1024(C), or R7-2-1042(C)

N/A

Population

0

Sample

0

Data Entry

0

6. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. A.A.C. R7-2-1024(A) or R7-2-1042(B)

N/A

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

N/A

8. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. A.A.C. R7-2-1029 or R7-2-1045

N/A

9. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. A.A.C. R7-2-1031(D) and R7-2-1050(C)

N/A

10. The District evaluated bids/proposals and awarded contracts according to A.A.C. R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s).

N/A ▼

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

N/A ▼

12. The District obtained signed procurement disclosure statements for all employees with job responsibilities related to procurement and for all procurement consultants, members of a procurement advisory group, or evaluation committee involved in each specific procurement process. A.A.C. R7-2-1008 and R7-2-1015

N/A ▼

13. The District prepared the applicable written determinations as required by the specific procurement rule(s). A.A.C. R7-2-1004.

N/A ▼

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

N/A ▼

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

N/A ▼

16. The District's procurement files included the required information, as applicable. A.A.C. R7-2-1001(97)

N/A

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. [A.R.S. §15-213\(N\)](#) and A.A.C. R7-2-1003

Yes

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. A.A.C. 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. A.A.C. R7-2-1191(D)

Yes

Population

7

Sample

20

Data Entry

ASPIN/MOHAVE, MOHAVE, 1GPA, GPPCS, SAVE, OMNIA, AZ STATE

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative. A.A.C. R7-2-1004 and A.R.S. §15-213(B)

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. A.A.C. R7-2-1011

N/A

Population

0

Sample

0

Data Entry

N/A

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. A.A.C. R7-2-1055 and R7-2-1056

N/A

Sample

0

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. A.A.C. R7-2-1053 and R7-2-1086

Yes

Sample

14

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#).

N/A

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded \$100,000, or followed the guidelines for written quotes if below the threshold. [A.R.S. §38-503\(C\)](#).

N/A

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and A.A.C. R7-2-1196(C)

N/A

Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

1. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL).

Yes

2. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in [A.R.S. §15-977](#). See [CSF FAQs](#).

Yes

3. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3).

Yes

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

1. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees.

Yes ▼

2. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date.

Yes ▼

3. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation.

Yes ▼

4. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay.

Yes ▼

Population

159

Sample

4

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

Yes ▼

Population

392

Sample

4

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, 15-342, and 41-1750\(G\)](#).

Yes ▼

8. The District enrolled employees who met the ASRS membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual.

Yes ▼

9. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#)

Yes ▼

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment following District policies.

Yes ▼

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor.

Yes ▼

12. The District's payroll reports were properly reviewed and approved before processing and distribution to employees.

Yes ▼

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

1. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget.

Yes ▼

2. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. [A.R.S. §15-904\(E\)](#).

Yes ▼

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

Yes ▼

4. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records.

Yes ▼

5. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements.

Yes ▼

6. The District's website included its average teacher salary information required by [A.R.S. §15-903\(E\)](#) and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report

No ▼

A link or a copy of the most recent Auditor General Spending report was not included on the District's website.

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

Yes ▼

Student attendance reporting

Objective: To determine whether the District has implemented effective controls to report accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

1. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §§15-808\(J\)\(1\), 15-901\(A\)\(1\), 15-901.07, and 15-901.08](#)

Yes ▼

2. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#)

N/A ▼

Sample

0

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

No ▼

For 6 of 23 students tested for absences, absences were not properly pro-rated. 2 students were reported as half absent, rather than present, 2 students were reported as present rather than half absent, 1 student was reported as present, rather than .75 absent, and 1 student was reported as absent rather than present. Absences were under reported by .25 days.

Population

2268

Sample

23

Data Entry

Based upon review of 13 elementary and 10 junior high school students' attendance records.

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

N/A ▼

Sample

0

5. The District was a CTED or CTED member.

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.

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).

Sample

9. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(Q\)](#)

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\(Q\)](#).

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\(Q\)](#).

Sample

12. The District maintained appropriate documentation and accurately reported students enrolled in CTED programs, including accurately submitting scheduled hours of instruction and community college credits. [A.R.S. §15-393](#)

Sample

13. 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](#)

Sample

14. 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

15. The entry date in the computerized attendance system agreed to the entry form and was entered into the attendance system within 5 working days after the actual date of the student's enrollment. [A.R.S. §15-828](#).

Yes ▼

Population

1788

Sample

10

16. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17](#)

Yes ▼

17. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#)

No ▼

For 1 of 10 late entries tested, although the form was obtained, verifiable documentation of Arizona residency was not maintained.

18. The District reported student withdrawal dates to ADE within 5 working days and maintained documentation that supported the date of data entry.

Yes ▼

Population

173

Sample

14

19. 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 ▼

20. 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 2 of 10 early withdrawals tested for 10 consecutive absences, one withdrawal date was not as of the first day of non-attendance and one withdrawal did not have support for 10 consecutive unexcused absences. Membership was understated by 1 day.

Population

23

Sample

10

21. 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](#)

Yes ▼

22. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#)

N/A ▼

23. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students.

Yes ▼

Sample

14

24. For students participating in distance learning, the District followed attendance procedures defined in a governing-board-adopted ITM.

No ▼

For 2 of 10 students tested, that participated in the ITM, ITM procedures were not followed. For one student, although the student was properly reported as distance learning, they were marked present on a day they were absent. Additionally, one student that participated in distance learning, after the 100th day, was never reported as a participant.

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data is accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

1. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

Yes ▼

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

Yes ▼

3. The District assessed security risks for its systems and data, implemented appropriate controls to address risks, and provided employees/contractors annual security awareness training.

Yes ▼

4. The District immediately and appropriately modified terminated or transferred employees', contractors', or vendors' access to all District systems.

Yes ▼

5. The District's computer network, system software and hardware was physically protected from unauthorized access, theft, and environmental hazards.

Yes ▼

6. The District scheduled and performed data backup-control procedures for all critical systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data.

Yes ▼

7. The District routinely completed software and application updates and operating system patches when they became available.

Yes ▼

8. The District had cloud computing, digital learning, and vendor contracts or data-sharing agreements in place with any 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared.

Yes ▼

9. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes.

Yes ▼

10. The District enforced data security policies related to passwords and user authentication that aligned with credible industry standards.

Yes ▼

11. The District's IT systems generated electronic audit trail reports or change logs with information about electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety.

Yes ▼

12. The District monitored and reviewed IT system-generated incident or error reports to identify network security threats or other unusual activity and addressed noted issues.

Yes ▼

13. The District had incident response and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually.

Yes ▼

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

1. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

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

No ▼

Purchase orders and vouchers from fiscal year 2019 were not destroyed in accordance with retentions guidelines. The files should have been destroyed at the end of fiscal year 2023, but were not destroyed as of the testing date of December 13, 2023.

General long-term debt

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

1. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

N/A ▼

2. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. [A.R.S. §15-1021\(F\)](#)

Yes ▼

3. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#)

N/A ▼

4. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#)

Yes ▼

All noted instances of any noncompliance with USFR requirements have been included in the CQ.

Preparer (AUDIT FIRM Representative)

Jennifer Tewhill

Title

Audit Partner

Date

02/12/2024

Resolved / Closed Items from Previous Year

AREA	DESCRIPTION	2023 Compliance	2022 Compliance	2021 Compliance	2020 Compliance	2019 Compliance	2018 Compliance	2017 Compliance
Attendance	The District's membership and absences records reconciled to the Arizona Department of Education (ADE) AzEDS reports at June 30, 2023.	Corrected	NO	NO	NO	NO	NO	NO
Cash and Revenues	The District did not have any inactive bank accounts.	Corrected	NO					
Cash and Revenues	Auxiliary/Tax credit deposits were made timely, within one week.	Corrected	NO	NO	NO	YES	YES	NO
Expenditures	Purchase Orders were completed prior to the invoice date / ordering of goods or services	Corrected	NO	YES	NO	NO	NO	
Human Resources	employee fingerprint clearance card documentation was in place for all employees	Corrected	NO	NO				
IT	Multifactor authentication was implemented for all employees with remote or admin access to critical IT systems.	Corrected	NO					
Procurement	The District requested and maintained at least 3 written quotes for purchases costing at least 10,000 but less than \$100,000.	Corrected	NO	NO				
Property Control	Assets were properly tagged and identified as property of OSD.	Corrected	NO	YES	YES	NO	NO	
Payroll	Reviewed employee files contained all required forms and documentation for payroll deductions.	Corrected	NO	NO				
Transportation	The District Route Report accurately calculated and maintained documentation for miles and rider counts.	Corrected	NO					

OESD #8 USFR Comments 6/30/21

New Items

		2023 Compliance	2022 Compliance	2021 Compliance	2020 Compliance	2019 Compliance	2018 Compliance	2017 Compliance
Cash and Revenues	Were disbursements from the District's misc receipts clearing accounts made monthly? They were made intermittently, beginning in May 2023 this was resolved and disbursements were made monthly.	NO	NO					
Financial Reporting	The District Website did not contain a link to the most recent AG's Spending Report.	NO						
Records Retention	The district had not destroyed AP records from 2019 at the conclusion of June 2023.	NO						

Reoccurring Items

		2023 Compliance	2022 Compliance	2021 Compliance	2020 Compliance	2019 Compliance	2018 Compliance	2017 Compliance
Attendance	For 6 of 23 students Partial Day Attendance was incorrectly reported to ADE, Absences were under reported by .25 days.	NO	NO	not tested	NO	NO	NO	NO
Attendance	The District did not maintained verifiable documentation of Arizona residency for enrolled students. for 1 of 10 students, the residency form was completed but supporting documentation was not maintained.	NO	Yes	YES	NO	YES	NO	
Attendance	For 2 of 10 withdrawals tested for 10 consecutive unexcused absences, 1 student WD date was incorrectly reported and 1 student did not have supporting documentation for 10 consecutive unexcused absences. membership was understated by 1 day.	NO	YES	NO	NO	NO	YES	NO
Credit Cards	credit card statements tested, payment was not made timely to avoid finance charges.	NO	NO	NO	NO	NO	NO	NO

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VIII- D

Agenda Item

Support for Establishment of City Year Phoenix in Osborn

For Board: Action Discussion Information

Background –

The Administration has actively engaged for over a year-and-a-half to establish a City Year Phoenix through the Osborn School District. The superintendent has made the Board aware of exploration of the concept of bringing City Year to Osborn from the onset. We have engaged administrators in conversation with City Year national officials and sent a delegation of Osborn employees to explore a City Year partnership in action. We closed out 2023 with a virtual presentation from City Year about what a partnership with them would look like, and the Board was enthusiastic about moving from concept to action. Next week, representatives from Osborn will be meeting with philanthropic partners looking to secure the funds to make this partnership real. This vote of support solidifies Board approval for the move from conceptualizing potential to building partnership.

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 Support for City Year Phoenix in Osborn School District.

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – VIII-E

Agenda Item

FY23 School District Spending Report

For Board: Action Discussion Information

Background –

The FY23 Auditor General’s School District Spending 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.

The District’s Classroom Spending was 68.6% in FY23. While this is percentage decrease of 1.3% in comparison to total district spending areas from the previous year, the actual dollars spent on Classroom Instruction & Support increased by \$698 per student. Overall Classroom Spending has increased by 2% and the District’s non-classroom expenditures have decreased by 2% since 2018, in plant operations, administration, food services, and transportation.

The Per Student Spending chart highlights per student expenditures in classroom and non-classroom areas as compared to our Peer group and State Average. The District’s classroom expenditures exceed our peer group average by \$1665 per pupil. The District’s administrative expenditures are below the peer group average by \$62 per pupil.

The full state report can be found at [2023 Auditor General District Spending Report](#)

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 19, 2024

Board Meeting

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

Agenda Item Number – IX

**Agenda Item
Board Development**

For Board: Action Discussion Information

Background –

- A. Discussion of Culturally Responsive Teaching and the Brain, Chapters 8 and 9
 - a. Chapter 8—Information Processing to Build Intellectual Capacity: In what ways in do you as Board members use information processing in preparing for your work of conducting business of the district on behalf of the community?
 - b. Chapter 9—Creating a Culturally Responsive Community for Learning: What are ways we use classroom aesthetics and symbols and elevate student, staff, and community voice to create a culturally responsive district and community of learning and growth? In what ways can we leverage recently community approved bond and override dollars to expand this initiative?

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 19, 2024

Board Meeting

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

Agenda Item Number –X

Agenda Item

Reflections/Feedback on Meeting

For Board: Action Discussion Information

Background –

Reflect on the business of tonight’s meeting. You may comment on how it aligns to our goals.

Legal

Financial

Governing Board Goals

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

Recommendation

Moved _____ Seconded _____ P/F

OSBORN SCHOOL DISTRICT NO. 8

March 19, 2024

Board Meeting

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

Agenda Item Number – XI

Agenda Item

Future Agenda Items

For Board: Action Discussion Information

Future

Mrs. Ramos

- In the near future discuss building a salary schedule allowing teachers to move to a higher level
(3/8/24 Update to the Governing Board)

Mrs. Greenberg

- Discuss building a salary schedule and have it go thru meet and confer **(3/8/24 Update to the Governing Board)**
- Feedback on concerns with Encanto pick up and drop off **(3/8/24 Update to the Governing Board)**

Agenda Item Number – XII

Adjournment

Moved _____ Seconded _____ P/F