

**FRANKLIN PHONETIC SCHOOL**

6116 EAST HIGHWAY 69  
PRESCOTT VALLEY, ARIZONA 86314

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Franklin Phonetic School –  
Board Meeting Agenda  
Thursday September 15th, 2022 @ 3:30pm

Call to Order

Approval of prior meeting minutes from July 5<sup>th</sup>, 2022 &  
August 24<sup>th</sup>, 2022 board meeting.

New Business:

- Financial Report
- PV Single Federal Audit - Completed
- REVISIT - New Playground Rules need added (attached) also no breakfast food on playground
- REVISIT - Volunteer Visitor Policy – A.R.S. 15-183 (c5) states that parents do not need a fingerprint clearance card in order to volunteer. Need to double check this statute to make sure we are following all rules. – New Volunteer Policy Proposed

Old Business:

- Prescott Valley Campus Update
- Big 5 Update

Adjourn meeting

Next Meeting:

## Franklin Phonetic School-Board Meeting Minutes

Wednesday, August 24, 2022

Meeting at: Franklin Phonetic Primary School, 6116 E. Hwy 69, Prescott Valley, AZ 86314

**Call to order:** 3:35 p.m.

**On Phone:** Kristen Goode, Dusti Lewis-Richter, Cindy Franklin, Tom Franklin  
Melanie Arcuri, Clydene Dechert, Audrey Wright, Neil Wright, Lane Burkitt, Alison Alva

**Absent:** Leo Condos

**Approval of prior meeting minutes:** Motion to approve prior meeting minutes with changes made was made by Clydene Dechert, seconded by Alison Alva and passed unanimously.

### **New Business:**

- **Financial Report:** The financial report did not include the payroll of \$63,592.00. A small amount of ESSER funds are available. There will be an incoming bill of about \$8,000 for the fire alarm system for the new building. State funds are a bit higher than last year due to increased enrollment. Fence and tree money has been reimbursed by the auto insurance of the person who hit them. Motion to approve the financial report was made by Melanie Arcuri, seconded by Clydene Dechert and passed unanimously.
- **New Playground rules:** Fine tuning of the playground rules, added rules to keep students safe. These new rules include rules about food due to free breakfast, so no food on the playground (during breakfast food must be eaten in classroom/cafeteria) to keep students safe, and grounds clean. Lane Burkitt thinks having too many detailed rules will lead to the children finding loopholes in following said rules. He also thinks more general rules will be better for both aides and kids to remember, Melanie Arcuri thinks that the more detailed the rules the better. These would be rules for staff at the beginning of the year training to keep staff on the same page as playground rules go. Need to add the rules about food in next year's staff handbook. Motion to revisit other non food rules and possibly make them more positive in nature at a later meeting, motion made by Lane Burkitt, seconded by Tom Franklin and passed unanimously.
- **Volunteer / Visitor Policy:** The current policy at P.V. school is that all volunteers must have a level 1 fingerprint clearance card. The revised state statute states that parent volunteers do not need an IVP clearance card. Cindy is not sure when the school policy changed. She believes that only the volunteers that will work one on one with students should have an IVP clearance card. She also wants to ensure that we have a policy that aligns with the revised state statute. Possibly a background check to ensure the volunteers do not have a criminal record. Possibly have different levels of volunteering with different criteria for each level. Have a list of volunteers to then check against the state public sex offender list. Cindy would like to discuss with Leo Condos to examine the older policy with the new policy. A motion to table this for the next meeting to do more research was made by Melanie Arcuri, seconded by Tom Franklin and passed unanimously.

### **Old Business:**

- **Prescott Valley Campus Update:** We are fully staffed teacher and para-educator wise. We are looking for one more janitor.
- **Big 5 Building Update:** The walls are framed. Inspections are being completed by the Town of Prescott Valley. This new building should be ready before Christmas.

**Next meeting:** Thursday, September 15, 2022 at 3:30 p.m.

**Adjourn:** Motion to adjourn at 4:25 p.m. was made by Clydene Dechert, seconded by Lane Burkitt and passed unanimously.

Franklin Phonetic School-Board Meeting Minutes  
Tuesday, July 05, 2022

Meeting at: Franklin Phonetic Primary School, 6116 E. Hwy 69, Prescott Valley, AZ 86314

**Call to order:**

2:00 p.m.

**On Phone:** Kristen Goode, Dusti Lewis-Richter, Cindy Franklin, Tom Franklin  
Melanie Arcuri, Clydene Dechert, Audrey Wright, Neil Wright, Lane Burkitt, Alison Alva, Leo Condos

**Approval of prior meeting minutes:** Motion to approve June 7<sup>th</sup> and June 13<sup>th</sup> Meeting minutes was made by Clydene Dechert, seconded by Alison Alva and passed unanimously.

**New Business:**

- **FY2023 Approved Budget (with discussed changes):** Changes were made on page 1 of 4 to the 200 Special Education portion. The numbers changed but the total amount of money did not change. The subtotal line #27 continues to be .01%; some numbers are in different areas to be like previous years. Motion to approve the budget for 22/23 was made by Melanie Arcuri, seconded by Clydene Dechert and passed unanimously.
  
- **Emergency Protocol Plan:** Page numbers were corrected / updated in the table of contents in the handbooks / emergency binders.

**Old Business:**

- **Prescott Valley Campus Update:** Mrs. Goeke and Ms. Goode was interviewing for five paraprofessional positions, a second grade position and custodian position. An offer for the second grade position was given to one of the candidates. The other positions should be filled by the end of the week of 7/8/22.
  
- **Big 5 Building Update:** Kern Kendall Construction Company is continuing to work on the Big 5 building remodel. Draw needed for Big 5 will be needed soon. When ESSER funds are exhausted project fund from the bond will be used to pay the rest of the contracted amount. The deposit of the \$30,000 has been paid. \$40,512.08 has been paid for fire sprinklers, doors and hardware, plumbing / underslab and the supervision and labor for the work.

**Next meeting: Wednesday, August 24, 2022 at 3:30 p.m.**

**Adjourn:** Motion to adjourn at 2:12 p.m. was made by Melanie Arcuri, seconded by Alison Alva and passed unanimously.

Franklin Phonetic School, Inc.  
 PV Income Statement 9-1-22 to 9-13-22

	<b>Current Month</b>
Revenues	
<b>Cont/Donations Private</b>	400.00
<b>Miscellaneous Revenue</b>	0.00
<b>State Equalization Assistance</b>	242,655.07
<b>Prop 301 - 1011</b>	0.00
<b>Prop 301 - 1012</b>	0.00
<b>Prop 301 - 1013</b>	0.00
<b>Prop 202-Inst Improvement</b>	0.00
<b>Paid Lunches</b>	629.80
<b>Fund Raisers</b>	0.00
<b>Extracurricular Activities Fee</b>	835.00 *** Football/Volley Ball & Home Ec
<b>Total Revenues</b>	<b>244,519.87</b>
Cost of Sales	
<b>Total Cost of Sales</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>244,519.87</b>
Expenses	
<b>Teachers - Certified</b>	48,866.76
<b>Substitute Teachers</b>	2,466.98
<b>Other - Non-Certified</b>	830.01
<b>Employee Insurance</b>	66.31
<b>Social Security</b>	9,322.67
<b>Retirement Plan</b>	9,327.42
<b>Long-Term Disability</b>	217.98
<b>Miscellaneous Purchased Servic</b>	473.73 *** Referral Forms Office Max
<b>Telephone &amp; Postage</b>	0.00
<b>Continuing Education</b>	231.87
<b>Curriculum Supplies</b>	264.82

Franklin Phonetic School, Inc.  
PV Income Statement 9-1-22 to 9-13-22

	<b>Current Month</b>	
Books, Periodicals, & Inst. Ai	35.00	
Dues & Fees	0.00	
Miscellaneous Expense	0.00	
Miscellaneous Purchased Servic	0.00	
P/C Insurance	0.00	
Supplies	17.44	
Dues & Fees	0.00	
Other - Non-Certified	9,277.47	
Employee Insurance	0.00	
Workers Compensation Insurance	0.00	
Miscellaneous Purchased Servic	150.00	*** IT Services
Repair and Maintenance - Equip	472.64	*** Tires for School vehicle
Furniture & Equipment Rental	0.00	
Telephone & Postage	3,129.50	
Internet Services	140.99	
Supplies	237.63	*** Cleaning Supplies
Dues & Fees	0.00	
Miscellaneous Expense	0.00	
Other - Non-Certified	2,471.18	*** Cleaners
Employee Insurance	0.00	
Miscellaneous Purchased Servic	0.00	
Water/Sewer	0.00	
Cleaning & Disposal Services	0.00	
Lawn Care	0.00	
Security Services	445.00	*** B & W Security & Fire
Repair and Maintenance - Build	70.96	*** Home Depot
Repair and Maintenance - Equip	0.00	
Land and Building Rental	0.00	
P/C Insurance	5,735.14	
Supplies	57.71	*** Ace Valley hardware
Natural Gas/Propane	632.58	
Electricity	0.00	
Miscellaneous Purchased Servic	309.24	*** Yavapai County education Tech
Repair and Maintenance - Equip	0.00	

Franklin Phonetic School, Inc.  
PV Income Statement 9-1-22 to 9-13-22

	Current Month
Student Transportation Service	0.00
Gasoline	0.00
Teachers - Certified	30,655.69
Teacher Aides	22,562.71
Employee Insurance	0.00
Teachers - Certified	4,436.39
Stipend - Title III	0.00
Teachers - Non-Certified	4,556.83
Contracted Counselor/Therapist	5,461.25
Miscellaneous Purchased Servic	0.00
Supplies	0.00
Teachers - Certified	0.00
Employee Insurance	0.00
Other Food	6,550.21 ***Café
Dues & Fees	0.00
Supplies	0.00
Dues & Fees	0.00
Field Trips	0.00
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Total Expenses	169,474.11
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Net Income	\$ 75,045.76
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# Volunteer Policies

Parents are the most important partner in their child's education. For this reason the staff at Franklin School promises to let parents know what is happening in the child's education through daily homework sheets, phone calls and emails as well as weekly objectives. Parents may also visit their child's classroom to observe activities by signing into the office as long as such visits are made on an irregular basis. If a parent desires to visit a classroom frequently they will be required to become a part of our volunteer program.

All Parents are always encouraged to attend school wide functions such as parent teacher conferences, curriculum nights and school performances and exhibitions unless specific legal prohibition is in force.

Volunteers are welcomed at our school. Children thrive best when they know that parents are supportive of their education. Volunteers do not need to be parents . However any individual who frequently visits our campus will need to have a volunteer background check performed so that school safety may be maintained.

In order to make this process as easy as possible for families as well as ensure student safety, parent or immediate family volunteers will be classified into three levels of school and classroom access. Level 1 volunteers are people who have not obtained a fingerprint clearance card or background check. They can attend all school wide functions as well as work on classroom projects for teachers in a special volunteer area of the campus.

Level two volunteers include both parents and community members. After a brief background check they will be given increased access to the classroom. They can assist with classroom parties or supervise events as long as they constantly remain in areas where they can be visually observed by a fingerprinted employee. A level 1 or a level 2 volunteer is not able to be in situations where they would supervise a student or a group of students without being directly monitored by a fingerprinted employee. For example level two volunteers would not be able to lead groups of children on a field trip, supervise bathroom breaks or place themselves in types of situations where they would be alone with children without staff supervision.

Level three volunteers are parents or individuals who have obtained and provided the school office with an active background verified fingerprint clearance card (IVP card). While these individuals would still follow the direction of school employees, they would be able to supervise groups of children in situations where direct observation by a school staff member is not always possible. We encourage all parents to sign up and obtain the level of volunteer access that best meets their needs .



**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.**  
**UNIFORM GUIDANCE SUPPLEMENTARY REPORTS**  
**JUNE 30, 2021**

**SEELY, MULLINS & ASSOCIATES, P.C.**  
**Certified Public Accountants**

**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.**  
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**YEAR ENDED JUNE 30, 2021**

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## SEELY, MULLINS & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

7141 N. 51<sup>st</sup> Avenue, Suite C, Glendale, AZ 85301

Phone (623) 939-7581 ♦ Fax (623) 931-4785

Loren I. Greenberg, C.P.A.

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### INDEPENDENT AUDITORS' REPORT IN COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Board of Directors**  
**Franklin Phonetic Primary School, Inc.**  
Prescott Valley, Arizona

#### **Report on Compliance for Each Federal Program**

We have audited Franklin Phonetic Primary School, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Franklin Phonetic Primary School, Inc.'s major federal programs for the year ended, June 30, 2021. Franklin Phonetic Primary School, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of finding and questioned costs.

#### **Management's Responsibility**

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

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Franklin Phonetic Primary School, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issues by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Franklin Phonetic Primary School, Inc.' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

**Board of Directors  
Franklin Phonetic Primary School, Inc.**

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

**Opinion on Each Major Federal Program**

In our opinion, Franklin Phonetic Primary School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

**Board of Directors  
Franklin Phonetic Primary School, Inc.**

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.

**Other Matters**

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not required part of the 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 financial statements. The information has been subjected to the auditing procedures applies in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.



SEELY, MULLINS & ASSOCIATES, P.C.

Glendale, Arizona

August 25, 2022

**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor	Assistance Listing Number	Passed-Through Entity	Grantor's Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
National School Lunch Program - Reimbursement				
Prescott Valley	10.555	Arizona Department of Education	N/A	\$ 225,000
Sunny Slope	10.555	Arizona Department of Education	N/A	<u>84,430</u>
NSLP Equipment Grant				
Sunny Slope	10.579	Arizona Department of Education	21NSLP6-110618-01A	<u>12,216</u>
Total U.S. Department of Agriculture				<u><u>321,646</u></u>
<b>U.S. DEPARTMENT OF TREASURY</b>				
Coronavirus Relief Fund - Enrollment Stability Grant				
Prescott Valley	21.019	Arizona Office of Governor	ERMT-21-2241	156,539
Sunny Slope	21.019	Arizona Office of Governor	ERMT-21-2240	<u>26,229</u>
Total U.S. Department of Treasury				<u><u>182,768</u></u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Title I				
Prescott Valley	84.010A	Arizona Department of Education	21FT1TTI-110229-01A	149,935
Sunny Slope	84.010A	Arizona Department of Education	21FT1TTI-110618-01A	45,313
Title II				
Prescott Valley	84.367A	Arizona Department of Education	21FT1TII-110229-03A	900
Sunny Slope	84.367A	Arizona Department of Education	21FT1TII-110618-03A	3,746
Title III				
Prescott Valley	84.365A	Arizona Department of Education	N/A	10,894
Sunny Slope	84.365A	Arizona Department of Education	N/A	3,722
Title VI-A Student Support & Academic Enrichment				
Sunny Slope	84.424A	Arizona Department of Education	21FT4TIV-110618-01A	6,000
Special Education - IDEA - Part B				
Prescott Valley	84.027A	Arizona Department of Education	21FESCBG-110229-09A	81,882
Sunny Slope	84.027A	Arizona Department of Education	21FESCBG-110618-09A	15,098
Special Education - IDEA Preschool Grant				
Prescott Valley	84.173A	Arizona Department of Education	21FECCBP-110229-37A	1,862
Sunny Slope	84.173A	Arizona Department of Education	21FECCBP-110618-37A	1,764
Elementary & Secondary School Emergency Relief Fund				
Prescott Valley	84.425D	Arizona Department of Education	20FESSER-010229-01A	98,039
Sunny Slope	84.425D	Arizona Department of Education	20FESSER-010618-01A	50,000
Elementary & Secondary School Emergency Relief Fund				
Prescott Valley	84.425D	Arizona Department of Education	21FESSII-110229-01A	280,000
Sunny Slope	84.425D	Arizona Department of Education	21FESSII-110618-01A	120,000
Total U.S. Department of Education				<u>\$ 869,155</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u><u>\$ 1,373,569</u></u>

See Accompanying Notes

**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2021**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Franklin Phonetic Primary School, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of Franklin Phonetic Primary School, Inc., it is not intended to and does not present the financial position, changes in net position, or cash flows of Franklin Phonetic Primary School, Inc.

**NOTE 2 – BASIS OF PRESENTATION**

- A) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- B) Franklin Phonetic Primary School, Inc. did not elect to use a 10% de minimus cost rate.

**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

**SECTION I - SUMMARY OF AUDITORS'S RESULTS**

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting

- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes      X   none reported

Noncompliance material to the financial statements noted?

\_\_\_\_\_ yes      X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?

Type of auditors' report issued on compliance for each major program listed below

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

\_\_\_\_\_ yes      X   no

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
10.555	National School Lunch Program
21.019	Covid-19 - Coronavirus Relief Fund Enrollment Stability Grant
84.425D	Covid 19 - Elementary and Secondary School Emergency Relief

Dollar threshold used to distinguish between Type A and Type B Programs:        \$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes      X   no



**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2021**

**SECTION II - FINDINGS RELATED TO FINANCIAL STATEMENTS REPORTED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**None**

**FRANKLIN PHONETIC PRIMARY SCHOOL, INC.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2021**

**None**