

DISTRICT NAME Liberty Elementary School District No. 2:

COUNTY Maricopa

CTDS NUMBER 070425000



### ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the  
Annual Financial Report per A.R.S. §15-904  
for the Fiscal Year  
**2020**

SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on \_\_\_\_\_ contain(s) the data for the AFR described above.

Date

\_\_\_\_\_  
Superintendent Signature

Lori Shough  
Superintendent (Typed Name)

Kelley Baysinger  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

Kelley Baysinger  
Business Manager (Typed Name)

623-474-6600  
Telephone Number

kbaysinger@liberty25.org  
Email

#### TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>23,593,805</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>1,742,956</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>990,945</u>

DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes  
 1140 Penalties and Interest on Taxes  
 1280 Revenue in Lieu of Taxes  
 1311 Tuition from Individuals Excluding Summer School  
 1312 Tuition from Individuals for Summer School  
 1320 Tuition from Other Arizona Districts  
 1330 Tuition from Out-of-State Districts  
 1340 Tuition from Other Private Sources (Other than Individuals)  
 1350 Tuition from Other Government Sources Within Arizona  
 1360 Tuition from Other Government Sources Outside Arizona  
 1410 Transportation Fees from Individuals  
 1420 Transportation Fees from Other Arizona Districts  
 1430 Transportation Fees from Out-of-State Districts  
 1440 Transportation Fees from Other Private Sources (Other than Individuals)  
 1450 Transportation Fees from Other Government Sources Within Arizona  
 1460 Transportation Fees from Other Government Sources Outside Arizona  
 1500 Investment Income  
 Other (Specify) (2) 1900  
 Subtotal (lines 2-19)

2000 County

2110 County School Fund  
 2120 County Equalization Assistance  
 2210 Special County School Reserve Fund  
 Other (Specify)  
 Subtotal (lines 21-24)

3000 State

3100 Unrestricted  
 3110 State Equalization Assistance  
 3120 Additional State Aid  
 Other (Specify)  
 Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government  
 4200 Unrestricted Revenue Received from the Federal Government through the State  
 4700 Revenue Received from the Federal Government through Other Intermediate Agencies  
 4800 Revenue in Lieu of Taxes  
 4900 Revenue for/on Behalf of the District  
 Other (Specify)  
 Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds  
 5200 Fund Transfers-In  
 Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures  
 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

CLOSING FUND BALANCE (line 47 minus line 45)(3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
2,078,294		107,259	0	1,597,812

5,944,018	93	28		1,732,569
0				
50,412	0	0		11,950
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
19,246	0	2,068	0	51,571
4,210	0	0	0	0
6,017,886	93	2,096	0	1,796,090
49	0			
1,458,233	98,889			
0	0			
0	0			
1,458,282	98,889			
145,910	0			
15,025,849	947,284			
1,350,547	0			
0	0			0
16,522,306	947,284			0
0				
0				
0				
0				0
0				0
23,998,474	1,046,266	2,096	0	1,796,090
			23,079,019	0
0	0	0	0	0
0	0	0	0	0
26,076,768	1,046,268	109,355	23,079,019	3,393,902
23,593,805	990,945	0	1,123,569	3,325,313
0	0	0	0	0
23,593,805	990,945	0	1,123,569	3,325,313
2,482,963	55,323	106,000	109,355	21,955,450

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$1,515 at 7/1/19.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0.
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$1,615 at 6/30/20.
- (4) Debt Service Fund, interest expenditures amount: \$813,263

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	8,011,697	2,446,598	105,741	126,222	3	11,786,549	10,690,261	10,461,138	2.2%
2000 Support Services										
2100 Students	2.	287,076	80,843	1,345	7,013	0	376,166	376,277	392,858	-4.2%
2200 Instructional Staff	3.	623,259	169,931	49,692	4,670	2,700	996,425	850,252	619,403	37.3%
2300 General Administration	4.	282,978	74,376	152,123	5,312	3,167	665,109	517,956	458,072	13.1%
2400 School Administration	5.	1,045,502	313,415	26,338	6,306	20,294	1,494,749	1,411,855	1,216,383	16.1%
2500 Central Services	6.	615,218	195,135	179,317	13,964	3,063	1,068,824	1,006,697	937,377	7.4%
2600 Operation & Maintenance of Plant	7.	373,067	131,610	1,578,461	635,027	150	2,631,540	2,718,315	2,345,942	15.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	8,799	32,859	0	42,000	41,658	43,147	-3.5%
610 School-Sponsored Cocurricular Activities	10.	600	119	0	0	0	13,000	719	15,417	-95.3%
620 School-Sponsored Athletics	11.	105,207	20,430	18,725	3,734	0	161,412	148,096	175,496	-15.6%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	11,344,604	3,432,457	2,120,541	835,107	29,377	19,235,774	17,762,086	16,665,233	6.6%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	1,476,944	490,093	854,894	6,755	0	2,871,409	2,828,686	2,429,311	16.4%
2000 Support Services										
2100 Students	16.	394,683	114,368	541,952	9,512	0	1,187,437	1,060,515	1,130,638	-6.2%
2200 Instructional Staff	17.	152,078	46,092	33,699	1,074	1,275	253,034	234,218	200,178	17.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,023,705	650,553	1,430,545	17,341	1,275	4,311,880	4,123,419	3,760,127	9.7%
<b>400 Pupil Transportation</b>	25.	744,840	302,643	189,710	252,134	200	1,724,002	1,489,527	1,684,879	-11.6%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	170,243	48,530	0	0	0	218,773	218,773	201,560	8.5%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	14,283,392	4,434,183	3,740,796	1,104,582	30,852	25,490,429	23,593,805	22,311,799	5.7%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplier 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1	343,629										
Interest Income and Other Revenues	2	2,780										
Total Revenues (lines 1 and 2)	3	346,409										
Expenditures												
100 Regular Education												
1000 Instruction	4		239,534	48,705				303,868	288,239	277,623	3.8%	
2100 Support Services - Students	5		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7		239,534	48,705				303,868	288,239	277,623	3.8%	
200 and 300 Special Education												
1000 Instruction	8		39,439	7,326				77,455	46,715	33,281	40.5%	
2100 Support Services - Students	9		5,620	1,135				10,920	6,735	4,947	36.1%	
2200 Support Services - Instructional Staff	10		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11		45,059	8,461				88,375	53,450	38,228	39.9%	
Other Programs (Specify) ___ 550												
1000 Instruction	12		6,250	1,244				10,080	7,494	5,036	48.8%	
2100 Support Services - Students	13		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14		0	0				0	0	0	0.0%	
3300 Community Services Operations	15		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16		6,250	1,244				10,080	7,494	5,036	48.8%	
Total Classroom Site Fund 011 - Base Salary	17	74,804	345,909	290,813	58,410		0	402,323	349,229	320,887	8.8%	71,490
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18	687,256										
Interest Income and Other Revenues	19	5,794										
Total Revenues (lines 18 and 19)	20	693,050										
Expenditures												
100 Regular Education												
1000 Instruction	21		480,285	97,231				658,195	577,516	542,244	6.5%	
2100 Support Services - Students	22		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	23		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 21-23)	24		480,285	97,231				658,195	577,516	542,244	6.5%	
200 and 300 Special Education												
1000 Instruction	25		78,859	14,613				159,387	93,472	66,508	40.5%	
2100 Support Services - Students	26		11,280	2,281				22,471	13,481	9,865	36.7%	
2200 Support Services - Instructional Staff	27		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28		90,059	16,894				181,858	106,953	76,373	40.0%	
Other Programs (Specify) ___ 550												
1000 Instruction	29		11,200	2,253				20,743	13,453	10,072	33.6%	
2100 Support Services - Students	30		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31		0	0				0	0	0	0.0%	
3300 Community Services Operations	32		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33		11,200	2,253				20,743	13,453	10,072	33.6%	
Total Classroom Site Fund 012 - Performance Pay	34	205,748	696,960	581,544	116,378		0	860,796	697,922	628,689	11.0%	204,785
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35	687,257										
Interest Income and Other Revenues	36	6,483										
Total Revenues (lines 35 and 36)	37	693,740										
Expenditures												
100 Regular Education												
1000 Instruction	38		479,326	96,226	0	0		621,681	575,352	553,290	4.0%	
2100 Support Services - Students	39		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	40		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	41		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42		479,326	96,226	0	0		621,681	575,352	553,290	4.0%	
200 and 300 Special Education												
1000 Instruction	43		78,859	14,484	0	0		157,966	93,343	66,481	40.4%	
2100 Support Services - Students	44		11,200	2,270	0	0		22,271	13,470	9,850	36.8%	
2200 Support Services - Instructional Staff	45		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47		90,059	16,754	0	0		180,237	106,813	76,331	39.9%	
530 Dropout Prevention Programs												
1000 Instruction	48		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) ___ 550												
1000 Instruction	49		11,200	2,246	0	0		20,557	13,446	10,072	33.5%	
2100, 2200 Support Serv. Students & Instructional Staff	50		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	51		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49-52)	53		11,200	2,246	0	0		20,557	13,446	10,072	33.5%	
Total Classroom Site Fund 013 - Other	54	167,430	693,740	580,583	115,226	0	0	822,475	695,811	639,693	8.8%	165,339
Total Classroom Site Funds (lines 17, 34, and 54)	55	447,982	1,736,609	1,452,942	290,014	0	0	2,085,594	1,742,956	1,589,269	9.7%	441,635

(1) Include amounts expended for registered warrant expense in Fund 011, 012, and 013 on lines 17, 34, and 54, respectively.

DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)							(1)	550,593	535,891	140,767	280.7%
1000 Instruction	2.	0	170,545	365,347							
2000 Support Services							1	15,084	14,823	8,250	79.7%
2100, 2200 Students and Instructional Staff	3.	0	441	14,381				138,305	133,651	122,235	9.3%
2300, 2400, 2500, 2900 Administration	4.	0		133,651		0		116,400	97,020	20,083	383.1%
2600 Operation & Maintenance of Plant	5.	0		97,020			0	198,470	196,978	184,005	7.1%
2700 Student Transportation	6.	0		196,978			0	500	482	2,005	-76.0%
3000 Operation of Noninstructional Services	7.	0		482			0	26,821	12,100	274,542	-95.6%
4000 Facilities Acquisition and Construction	8.	0		0			12,100	0	0	0	0.0%
5000 Debt Service	9.	0		0		0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	170,986	807,859	0	0	12,100	1,046,173	990,945	751,887	31.8%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1,046,173	990,945	23,079,019	1,123,569	1,500	1,070	100,000	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	26,821	12,100	20,000,000	637,056	0	0	100,000	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	217,588	195,641	500,000	0	0	0	0	0
673X Vehicles	157,220	157,218	0	0	0	0	0	0
673X Technology-Related Hardware and Software	459,126	455,000	500,000	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	1,500	1,070	0	0
Total (lines 2-11)	860,755	819,959	21,000,000	637,056	1,500	1,070	100,000	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	26,821	12,100	0	0	0	0	0	0
New Construction	0	0	20,000,000	637,056	0	0	100,000	0
Other	833,934	807,859	1,000,000	0	1,500	1,070	0	0
Total (lines 13-15)	860,755	819,959	21,000,000	637,056	1,500	1,070	100,000	0

Funds 610, 630, 695, and 620  
 1. New construction cost per square foot  
 2. Land acquisition costs

\$ 328  
 \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$10,358,626 1.
Buildings and Improvements	\$53,685,972 2.
Furniture, Equipment, Vehicles, and Technology	\$6,691,237 3.
Construction in Progress	\$1,196,898 4.
Total	\$71,932,733 5.

DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children  
 140-150 ESEA Title II - Prof. Development and Technology  
 160 ESEA Title IV - 21st Century Schools  
 170-180 ESEA Title V - Promote Informed Parent Choice  
 190 ESEA Title III - Limited English & Immigrant Students  
 200 ESEA Title VII - Indian Education  
 210 ESEA Title VI - Flexibility and Accountability  
 220 IDEA Part B  
 230 Johnson-O'Malley  
 240 Workforce Investment Act  
 250 AEA-Adult Education  
 260-270 Vocational Education - Basic Grants  
 280 ESEA Title X - Homeless Education  
 290 Medicaid Reimbursement  
 374 E-Rate  
 378 & 699 Impact Aid and Federal Impact Aid (Construction)  
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)  
**Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(157,983)	772,159	(8,137)	861,224	667,744	(61,705)
2.	(7,584)	26,277	(794)	94,710	67,092	(49,193)
3.	22	28,436	(353)	28,789	28,339	(234)
4.	0	0	0	0	0	0
5.	(735)	19,462	(491)	52,518	38,453	(20,217)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(12,100)	510,885	(7,685)	732,265	632,708	(141,608)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	476,299	145,045	0	450,000	15,771	605,573
15.	519,202	50,839	0	500,000	50,418	519,623
16.	0	0	0	0	0	0
17.	0	0	0	449,553	0	0
18.	817,121	1,553,103	(17,460)	3,169,059	1,500,525	852,239

**Total COVID-19 Federal Relief Funds included in line 17 above**

19.	0	0	0	0	0	0
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**STATE PROJECTS**

400 Vocational Education  
 410 Early Childhood Block Grant  
 420 Ext. School Yr. - Pupils with Disabilities  
 425 Adult Basic Education  
 430 Chemical Abuse Prevention Programs  
 435 Academic Contests  
 450 Gifted Education  
 456 College Credit Exam Incentives  
 457 Results-based Funding  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 20-30)**

20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	3,227	0	3,227	3,227	0
27.	0	0	0	0	0	0
28.	0	125,195	0	124,410	0	125,195
29.	0	0	0	0	0	0
30.	14,738	140	0	0	1	14,877
31.	14,738	128,562	0	127,637	3,228	140,072

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

32.	831,859	1,681,665	(17,460)	3,296,696	1,503,753	992,311
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

	BEGINNING FUND BALANCE		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL		BUDGET	ACTUAL	
<b>OTHER FUNDS</b>						
020 Instructional Improvement	262,739	160,989		175,000	144,219	279,509
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	27,073	9,563	0	0	0	36,636
515 Civic Center	561,884	96,716	0	450,000	16,534	642,066
520 Community School	169,550	319,408	0	440,000	406,680	82,278
525 Auxiliary Operations	124,492	244,388	0	425,000	216,717	152,163
526 Extracurricular Activities Fees Tax Credit	130,595	107,837	0	130,000	41,928	196,504
530 Gifts and Donations	36,312	139,245	0	125,000	78,937	96,620
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
540 Fingerprint	324	110	0	6,000	434	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	13,178	47,366	0	60,000	14,583	45,961
555 Textbooks	5,323	187	0	5,900	0	5,510
565 Litigation Recovery	509	263	0	25,000	0	772
570 Indirect Costs	197,470	3,288	92,460	200,000	75,968	217,250
575 Unemployment Insurance	154,647	2,866	0	70,000	10,031	147,482
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	30,000	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	(10,328)	85,719	0	212,476	75,391	0
695 New School Facilities	1,070	0	0	1,500	1,070	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	49,429	57,026	0	120,000	36,532	69,923
Other 539	287,094	84,062	0	300,000	8,768	362,388
<b>INTERNAL SERVICE FUNDS 950-989</b>						
9 Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9 OPEB	0	0	0	0	0	0
9	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	105,000	102,599
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	70,000	41,620
Total Expenditures (lines 1-4)	175,000	144,219
Total Expenditures from accounting data		144,219

Check this box if your district did not have expenditures in the Instructional Improvement Fund

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$15,205,000	1.
2. Bonds issued during FY 2020	20,465,000	2.
3. Bonds retired during FY 2020	(1,295,000)	3.
4. Bonds Outstanding, June 30, 2020	\$34,375,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$276,988,483	Tax Rate	1.9784
b. Secondary	\$276,988,483	Tax Rate	1.3610
2. Number of Schools	6		
3. Actual Days in Session	178		
4. Area of School District (Square Miles)	260		

(Report this **WHETHER OR NOT** district changed boundaries in FY 2020)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$16,522,721
2. Classroom Supplies (Function 1000, Object Code 6600)	\$488,161
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,108,945
4. Support Services—Students (Function 2100)	\$1,684,272
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$6,833,938
6. Total Current Expenditures	\$28,638,037
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$0
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$28,638,037

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020	\$46,528
2. Average salary of all teachers employed in FY 2019	\$44,855
3. Increase in average teacher salary from prior year	\$1,673
4. Percentage increase	4%

Comments on Average Salary Calculation (Optional):

Per the input provided by committee members and Governing Board, increases will be paid in a tiered model; 5% increase for returning teachers with greater than 10 years with the District, 4.75% increase for returning teachers with 6 to 10 years with the District, and 4.5% increase for returning teachers with 1 to 5 years with the District. An increase of \$900 to \$1,200 has been added to the levels within the Certified Hiring Schedule for teachers new to the District and for returning teachers with less than 1 year with the District.

5. Average salary of all teachers employed in FY 2018	\$40,704
6. Total percentage increase in average teacher salary since FY 2018	14%



DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

**A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)**

Areas of Identification [A.R.S. §15-203(A)(15)]

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1. Quantitative Reasoning	0	6	5	8	6	6	9	12	8	0	0	0	0	60
2. Verbal Reasoning	0	3	1	4	2	4	4	14	7	0	0	0	0	39
3. Nonverbal Reasoning	0	6	2	1	4	7	7	9	8	0	0	0	0	44
4. Total Duplicated Enrollment (lines 1-3)	0	15	8	13	12	17	20	35	23	0	0	0	0	143

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)**

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	3,985,827	3,737,687
2. Gifted Education	217,160	273,875
3. Remedial Education	0	0
4. ELL Incremental Costs	108,893	111,857
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	4,311,880	4,123,419
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 273,875
9-12	\$ 0
Total	\$ 273,875

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 44,220	34,877
2. Federal Audit Expenditures - All Funds	6330 0	3,293

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

Actual Expenditures made in FY 2020 \$ 0

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
58,145	0	0	58,145
0	0	0	0
0	0	0	0
58,145	0	0	58,145

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	11,895,200	3,494,589	1,129,609	508,786	392,255	1,408				71,034	0	17,492,881
2000 Support Services												
2100 Students	853,185	241,929	571,963	29,702	6,702	0				0	0	1,703,481
2200 Instructional Staff	928,599	259,881	114,154	16,415	13,570	3,975				0	0	1,336,594
2300 General Administration	282,978	74,376	152,965	6,749	0	3,167	0			0	0	520,235
2400 School Administration	1,045,502	313,415	27,324	19,912	3,192	20,294				0	0	1,429,639
2500, 2900 Central Services, Other	637,047	202,729	212,864	14,012	173,086	3,063			0	0	0	1,242,801
2600 Operation and Maintenance of Plant	389,885	135,456	1,588,010	636,663	121,475	150				4,845	0	2,876,484
2700 Student Transportation	749,336	303,621	195,947	252,134	205,666	200				0	0	1,706,904
3000 Operation of Noninstructional Services												
3100 Food Service Operations	408,466	161,071	653,104	36,748	96,168	0				576	0	1,356,133
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	0	0	0	0	0	0				0	408,163	408,163
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	17,190,198	5,187,067	4,645,940	1,521,121	1,012,114	32,257	0	0	0	76,455	408,163	30,073,315
From Federal Funds	931,198	279,830	79,043	143,508	14,431	0	0	0	0	0	0	1,448,010
From State and Local Sources	16,259,000	4,907,237	4,566,897	1,377,613	997,683	32,257	0	0	0	76,455	408,163	28,625,305
4000 Facilities Acquisition and Construction	0	0	1,221,345	0	0	0				1,070	0	1,222,415
5000 Debt Service							2,510,000	813,263			2,050	3,325,313

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	9,378,141	172,338	65,662	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,342,976	33,100	815,440	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	192,206	2,699	0	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	116,540	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	98,878
7. Number of FTE-Certified Teachers	218
8. Number of FTE-Contract Teachers	1

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

1. 6410-6411 Utility Services	187,726
2. 6620-6629 Energy	503,676

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

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

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	734,895

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	176,812
5. 6650 Supplies-Technology-Related	10,247
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	458,718
7. Subtotal (Lines 1-6)	645,777
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	53,547

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
								Budget	Actual	
<b>English Language Learner Fund 071</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	1.	0								1.
1500 Investment Income	2.	0								2.
Total Revenues (lines 1 and 2)	3.	0								3.
<b>Expenditures</b>										
1000 Instruction	4.	0	0	0	0	0	0	0	0	4.
<b>2000 Support Services</b>										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	13.
<b>Compensatory Instruction Fund 072</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	14.	0								14.
1500 Investment Income	15.	0								15.
Total Revenues (lines 14 and 15)	16.	0								16.
<b>Expenditures</b>										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
<b>2000 Support Services</b>										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	26.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070425000

I certify that the Annual Financial Report of Liberty Elementary School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 12, 2020, and that the complete Annual Financial Report may be reviewed by contacting Kelley Baysinger at the District Office, telephone 623-474-6613, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	3,421.046	3,607.099
2020 Tax Rates:	Primary	Secondary
	1.9784	1.3610

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				19,235,774	17,762,086	
Special Education				4,311,880	4,123,419	
Pupil Transportation				1,724,002	1,489,527	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				218,773	218,773	
Maintenance and Operation Total	2,078,294	23,998,474	0	25,490,429	23,593,805	2,482,963
Classroom Site Funds	447,982	1,736,609		2,085,594	1,742,956	441,635
Instructional Improvement	262,739	160,989		175,000	144,219	279,509
Unrestricted Capital Outlay	2	1,046,266	0	1,046,173	990,945	55,323
Adjacent Ways	107,259	2,096	0	100,000	0	109,355
Bond Building	0	0	23,079,019	0	1,123,569	21,955,450
Other Capital Funds	0	0	0	0	0	0
New School Facilities	1,070	0		1,500	1,070	0
Federal Projects	817,121	1,553,103	(17,460)	3,169,059	1,500,525	852,239
State Projects	14,738	128,562	0	127,637	3,228	140,072
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	27,073	9,563	0	0	0	36,636
Food Service	396,622	1,492,936	(75,000)	1,689,133	1,315,196	499,362
Civic Center	561,884	96,716	0	450,000	16,534	642,066
Community School	169,550	319,408	0	440,000	406,680	82,278
Auxiliary Operations	124,492	244,388	0	425,000	216,717	152,163
Extracurricular Activities Fees	130,595	107,837	0	130,000	41,928	196,504
Gifts and Donations	36,312	139,245	0	155,000	78,937	96,620
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	324	110	0	6,000	434	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	13,178	47,366	0	60,000	14,583	45,961
Textbooks	5,323	187	0	5,900	0	5,510
Litigation Recovery	509	263	0	25,000	0	772
Indirect Costs	197,470	3,288	92,460	200,000	75,968	217,250
Unemployment Insurance	154,647	2,866	0	70,000	10,031	147,482
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,597,812	1,796,090	0	1,843,050	3,325,313	68,589
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(10,328)	85,719	0	212,476	75,391	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	49,429	57,026		120,000	36,532	69,923
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	287,094	84,062	0	300,000	8,768	362,388

DISTRICT NAME Liberty Elementary School District No. 25

COUNTY Maricopa

CTDS NUMBER 070425000

**FOOD SERVICE**

FUND 510	
ACTUAL	
1.	396,622
2.	9,060
3.	337,648
4.	2,809
5.	1,143,419
6.	0
7.	1,492,936
8.	0
9.	1,889,558

BEGINNING FUND BALANCE (1)  
 REVENUES  
 1500 Investment Income  
 1600 Food Service  
 Other Local 1900  
 4500 Restricted Revenue Rec. from Fed. Gov.  
 4900 Revenue for/on Behalf of the District  
 TOTAL REVENUE (lines 2-6)  
 5000 Other Financing Sources and Fund Transfers-In  
 TOTAL AVAILABLE (lines 1, 7, and 8)

A. Number of operating months

B. Number of Meals Served  
 1. Served at District Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other  
 2. Served at Other Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	130,518.00	314,201.00	63,054.00	5,651.00
b. Program Adults/Adult Workers				
c. Other				
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30		
2. Reduced lunch	0.40	0.40		
3. Reduced snack				
4. Paid breakfast	1.15	1.15		2.25
5. Paid lunch	2.55	2.55		3.65
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit  
 Number of 1/2 pint milk units served to children

**EXPENDITURES**

6150 Classified Salaries  
 6200 Employee Benefits  
 6400 Purchased Property Services  
 6570 Food Service Management  
 6591 Services Purchased from Other AZ Districts  
 6610 General Supplies (Nonfood Items)  
 6620 Energy  
 6621 USDA Commodities (Excluding Freight)  
 6632 USDA Commodities (Freight Only)  
 6623 Other Food  
 6634 Storage Costs for USDA Commodities  
 6700 Property (Excluding 6731-39)  
 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000  
 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more  
 Other Expenditures 6300-6500-6800  
 TOTAL EXPENDITURES (lines 10-24)  
 6910 Indirect Costs Transfers-Out  
 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)  
 TOTAL EXPENDITURES & OTHER USES  
 (lines 25-27)  
 ENDING FUND BALANCE (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

	FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
	BUDGET	ACTUAL	ACTUAL	ACTUAL
10.		408,467	0	0
11.		161,071	0	0
12.		1,203	8,799	0
13.		639,501	0	0
14.		0	0	0
15.		3,888	2,206	0
16.		0	22,653	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0
21.		0	0	0
22.		31,357	0	482
23.		64,329	0	0
24.		5,381	8,000	0
25.	0	1,315,196	41,658	482
26.		75,000	0	0
27.		0	0	0
28.		1,390,196	0	0
29.		499,362	0	0

E. Detail of Food Service Management Company Expenditures

Classified Salaries	103,719
Employee Benefits	32,517
Supplies and Materials (Nonfood)	43,356
Food	369,559
Management Fee	84,353
Other	5,995
Total (must equal total of amounts on line 13 above)	639,501

\$0 at 7/1/19 or \$0 at 6/30/20, as applicable.

**FY2020 RESULTS-BASED FUNDING EXPENDITURE REPORT**  
A.R.S. §15-249.08

In accordance with A.R.S. §15-249.08, all school districts and charter districts that received Results-Based Funding, including those that operate only one school, are required to report Results-Based Funding expenditures at the school-level. This completed form should be uploaded at the time of the regular Annual Financial Report (AFR), as it is required by November 1.

**INSTRUCTIONS:**

The Results-Based Funding expenditures by category should be allocated to the school-level. Districts and charters with only one school may allocate the full expenditure amount for a category on form line 4 for "School 1" or may allocate the appropriate portion to form line 4 for "School 1". If only a portion of the District/Charter Total Expenditures category is allocated to "School 1", the difference between the district/charter total and the school allocation will be assigned as unallocated on form line 3.

**Form Line 1** - enter expenditures for each of the Results-Based Funding categories, as applicable. If zero, enter zero, otherwise enter a positive number. **DO NOT LEAVE THE BLUE HIGHLIGHTED CELLS BLANK.**  
**Form Line 2** - do not make any entry on this line for **Total Allocated School-Level Expenditures**. This line is automatically calculated as the sum of the Results-Based Funding category expenditures reported for the school sites on form line 4 through form line 33 (unused school site lines should be left blank).  
**Form Line 3** - do not make any entry on this line for **Unallocated Expenditures**. By Excel formula (form line 1 - form line 2), this line is the difference in amount between the Total Results- Based Funding Expenditures (form line 1) for each category and the sum of the school-level allocated amounts for each category.  
**Form Line 4 - Line 33** are the lines for the school-level results-based fund category expenditure reporting. Enter the school CTDS Number, the School Name, and answer "Yes or No" to whether that specific school was qualified as earning the results-based fund monies. (A "No" answer indicates that results-based funds were expended for an appropriate category at that school, but that the school was not one of the schools that qualified to generate the award for the school district or charter district). Enter the categorical expenditure amount for the school, as applicable. Unused school site lines should be left blank. By formula, the school-level category expenditure reporting will sum to the total column for that school.

	CTDS Number	School Name	School Awarded (Yes or No)	Non Award School : Number of Years Funded	Results-Based Funding Categories			Total
					Teacher Compensation/Professional Development	Classroom Supplies & Other Strategies	Expansion/Replication of School as Quality Model	
Total Results-Based Funding Expenditures	1				0	0	0	0
Total Allocated School-Level Expenditures	2				0	0	0	0
Unallocated Expenditures (line 1-line 2)	3	070425000			0	0	0	0
School 1	4	070425101	Liberty Elementary School District	Yes	2			0
School 2	5							0
School 3	6							0
School 4	7							0
School 5	8							0
School 6	9							0
School 7	10							0
School 8	11							0
School 9	12							0
School 10	13							0
School 11	14							0
School 12	15							0
School 13	16							0
School 14	17							0
School 15	18							0
School 16	19							0
School 17	20							0
School 18	21							0
School 19	22							0
School 20	23							0
School 21	24							0
School 22	25							0
School 23	26							0
School 24	27							0
School 25	28							0
School 26	29							0
School 27	30							0
School 28	31							0
School 29	32							0
School 30	33							0