



**LIBERTY SCHOOL DISTRICT No. 25
GOVERNING BOARD MINUTES - Revised**

TIME: October 11, 2018 – 6:30 PM

PLACE: Las Brisas Academy Theatre, 18211 West Las Brisas Drive, Goodyear, AZ 85338

I. OPENING MEETING

1. Mr. Paul Jensen, Governing Board President, called the meeting to order at 6:30 p.m. Governing Board members constituting a quorum were present: Mr. Mark Aguire, Mrs. Yolanda Lopez-Bearden, and Mrs. Kathy McNamara.
 2. Pledge of Allegiance was led by Mrs. Lopez-Bearden.
 3. A motion by Mrs. McNamara/Mr. Aguire was entered to approve the Regular Agenda Form and Consent Agenda consistent with Board Policy BEDB and temporarily suspend Governing Board Policy with which this agenda may be inconsistent.
- Approved

UNANIMOUS

II. CALL TO THE PUBLIC - None

III. GENERAL BUSINESS

1. Discussion/Consideration to Approve FY2017-2018 Annual Financial Report
Ms. Baysinger stated the Arizona Revised Statute (ARS) 15-904 requires school districts to prepare and submit an Annual Financial Report (AFR) annually by October 15th of each year. The Auditor General in conjunction with ADE is required to prescribe the AFR format to be used by all school districts and to incorporate the information districts are statutorily required to include in the AFR. The district's accounting records as maintained by the County for all revenues, expenditures, and fund balances were utilized as source documentation for the preparation of this report. Once approved by the Board, the AFR Summary report is required to be published for district residents and tax payers' information by November 15th of each year. To satisfy the publication requirement, the district will place, on the district website, a link to the submitted AFR on ADE's. Ms. Baysinger reviewed the Annual Financial Report. She stated maintenance and operations account for most of the expenditures and most of the revenues come from the State. Mr. Aguire asked how many people were processed for the benefits. Ms. Baysinger stated 346 personnel are signed up for the benefits. Mr. Jensen asked if the balance was an accrual amount. Ms. Baysinger stated the ending balance is a roll over amount for the District. Mrs. McNamara thanked Ms. Baysinger for the school-by-school breakdown and wants to make sure there is transparency for the community. Ms. Baysinger confirmed that the Annual Financial Report will be placed on the website. To get to the financial report, the community will need to click on departments, select business services, and under transparency, the report will be made available. Dr. Shough stated the Annual Financial Report will be under the District News for a short period of time so the community can access the files. Mr. Jensen asked Ms. Baysinger if she found anything interesting or unique while reviewing the budget. Ms. Baysinger stated after reviewing all the documents nothing caught her attention as abnormal. Dr. Shough stated with the loss of department staff, the budget was not fully utilized last year and carried forward.. Mrs. McNamara asked why the teacher salaries looked lower than the amount agreed upon. Ms. Baysinger stated the definition was defined by the State and the calculations were based on last year's budget.

A motion by Mr. Aguire/Mrs. Lopez-Bearden was entered to approve the FY2017-2018 Annual Financial Report.

Approved

UNANIMOUS

2. Discussion/Consideration to Approve FY2017-2018 Classroom Site Fund Expenditures and Narrative Report.
Ms. Baysinger stated the Arizona Revised Statute (ARS) 15-977(J) requires school districts to prepare and submit a Classroom Site Fund Narrative Results Summary annually by November 15th of each year. The Auditor General, in conjunction with ADE, is required to prescribe the report format. The district's accounting records as maintained by the County for all revenues, expenditures, and fund balances were utilized as source documentation for the preparation of this report. She further stated the tax collections supplement existing monies and cannot be used for administrative purposes. The funds are broken up into three categories 20% for base pay, 40% for performance pay, and 40% for menu

options which may includes teacher compensation, class size reduction, assessment intervention, teacher development. Mr. Aguire asked if the categories for performance goals were mandated. Ms. Baysinger stated the goals are driven by the State, but the District does have the ability to give their input. Dr. Shough stated the proposed plan was presented in FY2013-2014 by the Governing Board, and the Governing Board will consider approving the annual proposed plan at a different meeting. Mrs. McNamara stated that the revisions should align with the set goals for Dr. Shough. Dr. Shough confirmed and stated the performance compensation plan for teachers is highly connected with the teacher evaluation system.

A motion by Mrs. Mrs. Lopez-Bearden/Mrs. McNamara was entered to approve the FY2017-2018 Classroom Site Fund Expenditures and Narrative Report.

Approved

UNANIMOUS

- IV. UPCOMING GOVERNING BOARD MEETINGS:**
November 05, 2018 – Work Study Session
November 05, 2018 - Regular Monthly Board Meeting

- V. ADJOURNMENT OF BOARD MEETING**

On a motion entered by Mrs. McNamara/Mr. Aguire and by unanimous vote the Governing Board Meeting ended at 6:59 p.m.

Signed:

Date:

November 05, 2018