

Charter school TUCSON PREPARATORY SCHOOL
Charter name

County PIMA

CTDS number 108768000

d.b.a. (as applicable)

FY 2020
State of Arizona
Charter School Annual Financial Report

We, the Governing Board of the Charter School, hereby certify the Annual
Financial Report for Fiscal Year 2020

| | |
|--------|-----------|
| _____ | PRESIDENT |
| _____ | MEMBER |
| _____ | _____ |
| _____ | _____ |
| Signed | Title |

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 annual financial report
described at left.

| | |
|--------------------------------------|------------------------------|
| _____ | <u>IVAN@TUCSONPREPSCHOOL</u> |
| Charter school official signature | E-mail |
| <u>JODY SULLIVAN</u> | |
| Charter school official (typed name) | |
| _____ | <u>IUGA@TUCSONPREPSCHOOL</u> |
| Charter school official signature | E-mail |
| <u>JOSEPH LECHUGA</u> | |
| Charter school official (typed name) | |

| | | |
|---|----|------------------|
| Total expenses by project | | |
| 1. Schoolwide and Other Special Projects (from page 2, line 33) | \$ | <u>1,192,619</u> |
| 2. Classroom Site Project (from page 2, line 34) | \$ | <u>107,182</u> |

Revenue

1000 Local sources

- 1. 1310 Tuition from individuals
- 2. 1320 Tuition from other Arizona schools or districts
- 3. 1410 Transportation fees from individuals
- 4. 1420 Transportation fees from other Arizona schools or districts
- 5. 1500 Earnings on investments
- 6. 1600 Food service (from Food Service AFR, line 2)
- 7. 1700 School activities
- 8. 1750 Revenue from enterprise activities
- 9. 1790 Extracurricular activities fees tax credit
- 10. 1800 Revenue from community services activities
- 11. 1900 Other revenues and gains from local sources
- 12. 1920 Contributions and donations from private sources
- 13. Other revenue from local sources (specify) Miscellaneous
- 14. Subtotal (lines 1-13)

| Actual | |
|--------|-----|
| | 1. |
| | 2. |
| | 3. |
| | 4. |
| 37 | 5. |
| 0 | 6. |
| | 7. |
| | 8. |
| 1,640 | 9. |
| | 10. |
| | 11. |
| | 12. |
| 47,234 | 13. |
| 48,911 | 14. |

2000 Intermediate sources

- 15. 2100 Unrestricted
- 16. 2200 Restricted
- 17. Other revenue from intermediate sources (specify) _____
- 18. Subtotal (lines 15-17)

| | |
|---------|-----|
| | 15. |
| 140,064 | 16. |
| | 17. |
| 140,064 | 18. |

3000 State sources

- 19. 3110 State Equalization Assistance
- 20. 3130-3150 Other unrestricted
- 21. 3200 Restricted
- 22. 3900 Revenue for/on behalf of the school
- 23. Other revenue from State sources (specify) _____
- 24. Subtotal (lines 19-23)

| | |
|-----------|-----|
| 1,096,523 | 19. |
| | 20. |
| 98,576 | 21. |
| | 22. |
| | 23. |
| 1,195,099 | 24. |

4000 Federal sources

- 25. 4100, 4300 Unrestricted/restricted received directly from the federal government
- 26. 4200, 4500 Unrestricted/restricted received from the federal government through the State
- 27. 4700 Revenue received from the federal government through other intermediate agencies
- 28. 4800 Federal impact aid
- 29. 4900 Revenue for/on behalf of the school
- 30. Other revenue from federal sources (specify) _____
- 31. Subtotal (lines 25-30)

| | |
|---------|-----|
| | 25. |
| 127,651 | 26. |
| | 27. |
| | 28. |
| | 29. |
| | 30. |
| 127,651 | 31. |

32. **Total revenue from all sources (lines 14, 18, 24, and 31)**

| | |
|-----------|-----|
| 1,511,725 | 32. |
|-----------|-----|

| Expenses | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | | % Increase/ decrease in actual |
|---|------------------|------------------------------|---|------------------|---------------|-----------|-----------|----------------------|--------------------------------------|
| | | | | | | Budget | Actual | Prior year actual | |
| 1000 Schoolwide Project and 1500-1999 Other Special Projects | | | | | | | | | |
| 100 Regular education | | | | | | | | | |
| 1000 Instruction 1. | 202,930 | 99,179 | 2,900 | 24,135 | | 389,100 | 329,144 | 366,415 | -10.17% |
| 2000 Support services | | | | | | | | | |
| 2100 Students 2. | 150,289 | 66,455 | 15,664 | 30,614 | 1,039 | 197,000 | 264,061 | 190,122 | 38.89% |
| 2200 Instruction 3. | 23,111 | 10,739 | 10,164 | | | 41,000 | 44,014 | 40,598 | 8.41% |
| 2300 General administration 4. | | | 232 | 159 | 1,960 | 40,000 | 2,351 | 38,923 | -93.96% |
| 2400 School administration 5. | 116,574 | 46,659 | 20,558 | 1,220 | 7,456 | 157,500 | 192,467 | 153,073 | 25.74% |
| 2500 Central services 6. | | | 50,334 | | 21,185 | 73,000 | 71,519 | 72,049 | -0.74% |
| 2600 Operation & maintenance of plant 7. | 24,996 | 11,056 | 118,713 | 26,308 | | 247,018 | 181,073 | 242,837 | -25.43% |
| 2900 Other support services 8. | | | | | | 0 | 0 | 0 | 0.00% |
| 3000 Operation of noninstructional services 9. | | | | | | 0 | 0 | 0 | 0.00% |
| 4000 Facilities acquisition & construction 10. | | | | | | 0 | 0 | 0 | 0.00% |
| 5000 Debt service 11. | | | | | | 0 | 0 | 0 | 0.00% |
| 610 School-sponsored cocurricular activities 12. | | | | | | 0 | 0 | 0 | 0.00% |
| 620 School-sponsored athletics 13. | | | | | | 0 | 0 | 0 | 0.00% |
| 630 Other instructional programs 14. | | | | | | | 0 | 0 | |
| 700, 800, 900 Other programs 15. | | | | | | 0 | 0 | 0 | 0.00% |
| Subtotal (lines 1-15) 16. | 517,900 | 234,088 | 218,565 | 82,436 | 31,640 | 1,144,618 | 1,084,629 | 1,104,017 | -1.76% |
| 200 Special education | | | | | | | | | |
| 1000 Instruction 17. | | | 19,350 | | | 19,000 | 19,350 | 19,350 | 0.00% |
| 2000 Support services | | | | | | | | | |
| 2100 Students 18. | | | 50,670 | | | 51,000 | 50,670 | 50,670 | 0.00% |
| 2200 Instruction 19. | | | | | | 0 | 0 | 0 | 0.00% |
| 2300 General administration 20. | | | | | | 0 | 0 | 0 | 0.00% |
| 2400 School administration 21. | | | | | | 0 | 0 | 0 | 0.00% |
| 2500 Central services 22. | | | | | | 0 | 0 | 0 | 0.00% |
| 2600 Operation & maintenance of plant 23. | | | | | | 0 | 0 | 0 | 0.00% |
| 2900 Other support services 24. | | | | | | 0 | 0 | 0 | 0.00% |
| 3000 Operation of noninstructional services 25. | | | | | | 0 | 0 | 0 | 0.00% |
| 4000 Facilities acquisition & construction 26. | | | | | | 0 | 0 | 0 | 0.00% |
| 5000 Debt service 27. | | | | | | 0 | 0 | 0 | 0.00% |
| Subtotal (lines 17-27) 28. | 0 | 0 | 70,020 | 0 | 0 | 70,000 | 70,020 | 70,020 | 0.00% |
| 400 Pupil transportation 29. | | | 31,210 | 6,697 | 63 | 40,000 | 37,970 | 38,732 | -1.97% |
| 530 Dropout prevention programs 30. | | | | | | 0 | 0 | 0 | 0.00% |
| 540 Joint career & technical ed. & vocational ed. center 31. | | | | | | 0 | 0 | 0 | 0.00% |
| 550 K-3 Reading 32. | | | | | | 0 | 0 | 0 | 0.00% |
| Subtotal (lines 16 and 28-32) 33. | 517,900 | 234,088 | 319,795 | 89,133 | 31,703 | 1,254,618 | 1,192,619 | 1,212,769 | -1.66% |
| Classroom Site Project (from page 4, line 18) 34. | 85,745 | 21,437 | 0 | 0 | | 70,150 | 107,182 | 70,703 | 51.59% |
| Instructional Improvement Project (from page 5, line 5) 35. | | | | | | 6,000 | 5,831 | 5,973 | -2.38% |
| English Language Learner Project (from page 6, line 14) 36. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Compensatory Instruction Project (from page 6, line 28) 37. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Federal and State projects (from page 9, line 33) 38. | | | | | | 135,000 | 127,651 | 79,307 | 60.96% |
| Total (lines 33-38) 39. | | | | | | 1,465,768 | 1,433,283 | 1,368,752 | 4.71% |

| Expenses | | Salaries 6100 | Employee benefits 6200 | Totals | |
|---|-----|------------------|------------------------------|--------|--------|
| | | | | Budget | Actual |
| Classroom Site Project 1011—base salary | | | | | |
| 100 Regular education | | | | | |
| 1000 Instruction | 1. | 12,000 | 3,000 | 11,500 | 15,000 |
| 2100 Support services—students | 2. | | | 0 | 0 |
| 2200 Support services—instruction | 3. | | | 0 | 0 |
| Program 100 Subtotal (lines 1-3) | 4. | 12,000 | 3,000 | 11,500 | 15,000 |
| 200 Special education | | | | | |
| 1000 Instruction | 5. | 3,000 | 570 | 2,300 | 3,570 |
| 2100 Support services—students | 6. | | | 0 | 0 |
| 2200 Support services—instruction | 7. | | | 0 | 0 |
| Program 200 subtotal (lines 5-7) | 8. | 3,000 | 570 | 2,300 | 3,570 |
| Other programs (specify) _____ | | | | | |
| 1000 Instruction | 9. | | | 0 | 0 |
| 2100 Support services—students | 10. | | | 0 | 0 |
| 2200 Support services—instruction | 11. | | | 0 | 0 |
| 3300 Community services operations | 12. | | | | 0 |
| Other programs subtotal (lines 9-12) | 13. | 0 | 0 | 0 | 0 |
| Total expenses (lines 4, 8, and 13) | 14. | 15,000 | 3,570 | 13,800 | 18,570 |
| Classroom Site Project 1012 —performance pay | | | | | |
| 100 Regular education | | | | | |
| 1000 Instruction | 15. | 20,000 | 6,000 | 16,100 | 26,000 |
| 2100 Support services—students | 16. | 18,245 | 4,000 | 11,500 | 22,245 |
| 2200 Support services—instruction | 17. | | | 0 | 0 |
| Program 100 subtotal (lines 15-17) | 18. | 38,245 | 10,000 | 27,600 | 48,245 |
| 200 Special education | | | | | |
| 1000 Instruction | 19. | 2,500 | 726 | 1,150 | 3,226 |
| 2100 Support services—students | 20. | | | 0 | 0 |
| 2200 Support services—instruction | 21. | | | 0 | 0 |
| Program 200 subtotal (lines 19-21) | 22. | 2,500 | 726 | 1,150 | 3,226 |
| Other programs (specify) _____ | | | | | |
| 1000 Instruction | 23. | | | 0 | 0 |
| 2100 Support services—students | 24. | | | 0 | 0 |
| 2200 Support services—instruction | 25. | | | 0 | 0 |
| 3300 Community services operations | 26. | | | | 0 |
| Other programs subtotal (lines 23-26) | 27. | 0 | 0 | 0 | 0 |
| Total expenses (lines 18, 22, and 27) | 28. | 40,745 | 10,726 | 28,750 | 51,471 |

| Expenses | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Totals | |
|---|-----|------------------|---------------------------|--|------------------|--------|---------|
| | | | | | | Budget | Actual |
| Classroom Site Project 1013—other | | | | | | | |
| 100 Regular education | | | | | | | |
| 1000 Instruction | 1. | 15,000 | 3,550 | | | 13,800 | 18,550 |
| 2100 Support services—students | 2. | 15,000 | 3,591 | | | 13,800 | 18,591 |
| 2200 Support services—instruction | 3. | | | | | 0 | 0 |
| 2300 Support services—general administration | 4. | | | | | | 0 |
| Program 100 subtotal (lines 1-4) | 5. | 30,000 | 7,141 | 0 | 0 | 27,600 | 37,141 |
| 200 Special education | | | | | | | |
| 1000 Instruction | 6. | | | | | 0 | 0 |
| 2100 Support services—students | 7. | | | | | 0 | 0 |
| 2200 Support services—instruction | 8. | | | | | 0 | 0 |
| 2300 Support services—general administration | 9. | | | | | | 0 |
| Program 200 subtotal (lines 6-9) | 10. | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 Dropout prevention programs | | | | | | | |
| 1000 Instruction | 11. | | | | | 0 | 0 |
| Other programs (specify) | | | | | | | |
| 1000 Instruction | 12. | | | | | 0 | 0 |
| 2100, 2200 Support services—students & instruction | 13. | | | | | 0 | 0 |
| 2300 Support services—general administration | 14. | | | | | | 0 |
| 3300 Community services operations | 15. | | | | | | 0 |
| Other programs subtotal (lines 12-15) | 16. | 0 | 0 | 0 | 0 | 0 | 0 |
| Total expenses (lines 5, 10, 11, and 16) | 17. | 30,000 | 7,141 | 0 | 0 | 27,600 | 37,141 |
| Total Classroom Site Projects (line 17 and page 3, lines 14 & 28) | 18. | 85,745 | 21,437 | 0 | 0 | 70,150 | 107,182 |

| Additional Classroom Site Project information | | Classroom Site Project | | |
|---|-----|------------------------|----------------------|------------|
| | | 1011—Base salary | 1012—Performance pay | 1013—Other |
| Beginning project balance | 19. | 1,472 | 33,312 | 2,944 |
| Revenues | | | | |
| CSP allocation | 20. | 17,098 | 34,197 | 34,197 |
| Interest earned | 21. | | | |
| Total revenues (lines 20 and 21) | 22. | 17,098 | 34,197 | 34,197 |
| Total available (lines 19 and 22) | 23. | 18,570 | 67,509 | 37,141 |
| Expenses (from line 17 and page 3, lines 14 & 28) | 24. | 18,570 | 51,471 | 37,141 |
| Ending project balance (line 23 minus line 24) | 25. | 0 | 16,038 | 0 |

Charter school

TUCSON PREPARATORY SCHOOL

County

PIMA

CTDS number

108768000

| Expenses | Instruction 1000 | Support services 2000 | Totals | |
|--|---------------------|-----------------------------|--------|--------|
| | | | Budget | Actual |
| Instructional Improvement Project 1020 | | | | |
| Teacher compensation increases | 1. | | 0 | 0 |
| Class size reduction | 2. | | 0 | 0 |
| Dropout prevention programs | 3. | 5,831 | 6,000 | 5,831 |
| Instructional improvement programs | 4. | | 0 | 0 |
| Total Inst. Imp. expenses (lines 1-4, should equal line 9 below) | 5. | 5,831 | 0 | 6,000 |

| Additional Instructional Improvement Project information | | Actual |
|--|-----|--------|
| Beginning project balance | 6. | 0 |
| Revenues | 7. | 5,831 |
| Total available (lines 6 and 7) | 8. | 5,831 |
| Expenses (line 5 above) | 9. | 5,831 |
| Ending project balance (line 8 minus line 9) | 10. | 0 |

| Revenues and expenses | Beginning project balance | Actual revenues | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Total expenses | | Ending project balance |
|--|---------------------------|-----------------|---------------|------------------------|-------------------------------------|---------------|------------|----------------|--------|------------------------|
| | | | | | | | | Budget | Actual | |
| English Language Learner Project—1071 | | | | | | | | | | |
| Revenues | | | | | | | | | | |
| 3200 Restricted revenue from State sources | 1. | | | | | | | | | 1. |
| 1500 Earnings on investments | 2. | | | | | | | | | 2. |
| Total revenues (lines 1 and 2) | 3. | 0 | | | | | | | | 3. |
| Expenses | | | | | | | | | | |
| 260 Special education—ELL incremental costs | | | | | | | | | | |
| 1000 Instruction | 4. | | | | | | | 0 | 0 | 4. |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 5. | | | | | | | 0 | 0 | 5. |
| 2200 Instruction | 6. | | | | | | | 0 | 0 | 6. |
| 2300 General administration | 7. | | | | | | | 0 | 0 | 7. |
| 2400 School administration | 8. | | | | | | | 0 | 0 | 8. |
| 2500 Central services | 9. | | | | | | | 0 | 0 | 9. |
| 2600 Operation & maintenance of plant | 10. | | | | | | | 0 | 0 | 10. |
| 2900 Other support services | 11. | | | | | | | 0 | 0 | 11. |
| Program 260 subtotal (lines 4-11) | 12. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12. |
| 430 Pupil transportation—ELL incremental costs | | | | | | | | | | |
| 2000 Support services | | | | | | | | | | |
| 2700 Student transportation | 13. | | | | | | | 0 | 0 | 13. |
| Total (lines 12 and 13) | 14. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14. |
| Compensatory Instruction Project—1072 | | | | | | | | | | |
| Revenues | | | | | | | | | | |
| 3200 Restricted revenue from State sources | 15. | | | | | | | | | 15. |
| 1500 Earnings on investments | 16. | | | | | | | | | 16. |
| Total revenues (lines 15 and 16) | 17. | 0 | | | | | | | | 17. |
| Expenses | | | | | | | | | | |
| 265 Special education—ELL compensatory instruction | | | | | | | | | | |
| 1000 Instruction | 18. | | | | | | | 0 | 0 | 18. |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 19. | | | | | | | 0 | 0 | 19. |
| 2200 Instruction | 20. | | | | | | | 0 | 0 | 20. |
| 2300 General administration | 21. | | | | | | | 0 | 0 | 21. |
| 2400 School administration | 22. | | | | | | | 0 | 0 | 22. |
| 2500 Central services | 23. | | | | | | | 0 | 0 | 23. |
| 2600 Operation & maintenance of plant | 24. | | | | | | | 0 | 0 | 24. |
| 2900 Other support services | 25. | | | | | | | 0 | 0 | 25. |
| Program 265 subtotal (lines 18-25) | 26. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26. |
| 435 Pupil trans.—ELL compensatory instruction | | | | | | | | | | |
| 2000 Support services | | | | | | | | | | |
| 2700 Student transportation | 27. | | | | | | | 0 | 0 | 27. |
| Total (lines 26 and 27) | 28. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28. |

| | | |
|--|---------------------|-------------------|
| | July 1, 2019 | June 30, 2020 |
| A. Cash balance | \$ <u>215,700</u> | \$ <u>201,850</u> |
| B. Audit services | | |
| | <u>Budget</u> | <u>Actual</u> |
| 1. Nonfederal | 9,900 | 9,900 |
| 2. Federal | | |
| 3. Total (lines 1 and 2) | <u>9,900</u> | <u>9,900</u> |
| C. Capital acquisitions | | |
| | <u>Budget</u> | <u>Actual</u> |
| 1. 0191 Land and land improvements | 0 | 0 |
| 2. 0192 Site improvements | 0 | 0 |
| 3. 0194 Buildings and building improvements | 0 | 9,500 |
| 4. 0196 Equipment | 0 | 0 |
| 5. 0198 Construction in progress | 0 | 0 |
| 6. Total capital acquisitions (lines 1-5) | <u>0</u> | <u>9,500</u> |
| D. Investment in capital assets as of June 30, 2020 | | |
| 1. 0191 Land and land improvements | \$ <u>317,000</u> | |
| 2. 0192 Site improvements | \$ <u>0</u> | |
| 3. 0194 Buildings and building improvements | \$ <u>1,008,212</u> | |
| 4. 0196 Equipment | \$ <u>91,406</u> | |
| 5. 0198 Construction in progress | \$ <u>0</u> | |
| 6. Total (lines 1-5) | <u>\$ 1,416,618</u> | |
| E. Current expenses by category | | |
| 1. Classroom instruction excluding classroom supplies | \$ <u>529,144</u> | |
| 2. Classroom supplies | \$ <u>29,462</u> | |
| 3. Administration | \$ <u>266,337</u> | |
| 4. Support services—students | \$ <u>264,061</u> | |
| 5. All other support services and operations | \$ <u>344,279</u> | |
| 6. Total (lines 1-5) | <u>\$ 1,433,283</u> | |
| 7. Current expenses from federal sources | \$ <u>127,651</u> | |
| 8. Current expenses from State and local sources | <u>\$ 1,305,632</u> | |

Supplementary information

| | | |
|----|--|---------------|
| F. | 1. Number of full-time equivalent certified teachers | <u>0</u> |
| | 2. Number of full-time equivalent noncertified teachers | <u>6</u> |
| | 3. Number of full-time equivalent contract teachers | <u>1</u> |
| | 4. Number of schools | <u>1</u> |
| | 5. Actual days in session | <u>180</u> |
| | 6. Tuition expense (except payments to other Arizona schools or districts) | \$ <u>0</u> |
| | 7. Tuition expense (paid to other Arizona schools or districts) | \$ <u>0</u> |
| | 8. Textbooks (function 1000, object code 6642) | \$ <u>501</u> |

| | |
|----|--|
| G. | Teacher salaries (function 1000) |
| | 1. Regular education |
| | 2. Special education |
| | 3. Vocational education |
| | 4. Other programs |
| | 5. Cocurr. act., athletics, & other (program 600) |

| Certified teachers (object 6112) | Noncertified teachers (object 6152) | Certified substitutes (object 6113) | Noncertified substitutes (object 6153) | Contract teachers (object 6325) |
|----------------------------------|-------------------------------------|-------------------------------------|--|---------------------------------|
| | 271,263 | | | |
| | 72,099 | | | |
| | | | | |
| | | | | |

| | | |
|----|--|------------------|
| H. | Average teacher salary (A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3) | |
| | <input type="checkbox"/> Check box if the Charter was new and began operations in FY 2020. | |
| | 1. Average salary of all teachers employed in FY 2020 | \$ <u>42,774</u> |
| | 2. Average salary of all teachers employed in FY 2019 | \$ <u>40,752</u> |
| | 3. Increase in average teacher salary from FY 2019 | \$ <u>2,022</u> |
| | 4. Percentage increase | <u>\$ 5.0%</u> |

Comments on average salary calculation (optional):

| | |
|---|------------------|
| 5. Average salary of all teachers employed in FY 2018 | \$ <u>35,300</u> |
|---|------------------|

Supplementary information (Cont'd)

A. Enrollment of gifted pupils by grade

| Areas of identification | Grade | | | | | | | | | | | | Total | | |
|---|-------|---|---|---|---|---|---|---|---|---|----|----|-------|---|----|
| | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | 12 |
| 1. Quantitative reasoning | | | | | | | | | | | | | | 0 | 1. |
| 2. Verbal reasoning | | | | | | | | | | | | | | 0 | 2. |
| 3. Nonverbal reasoning | | | | | | | | | | | | | | 0 | 3. |
| 4. Total duplicated enrollment (lines 1-3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4. |

B. Expenses for gifted pupils
(elementary & secondary)

Actual expenses for all gifted programs:

| | |
|-------|--------------------|
| K-8 | \$ <u>0</u> |
| 9-12 | \$ <u>0</u> |
| Total | \$ <u><u>0</u></u> |

C. Special education programs by type

1. Total all disability classifications
2. Gifted education
3. ELL incremental costs
4. ELL compensatory instruction
5. Remedial education
6. Vocational and technical education
7. Career education
8. Total (lines 1-7)

| Program 200 budget | Program 200 actual | |
|-----------------------|--------------------------|----|
| 70,000 | 70,020 | 1. |
| 0 | 0 | 2. |
| 0 | 0 | 3. |
| 0 | 0 | 4. |
| 0 | 0 | 5. |
| 0 | 0 | 6. |
| 0 | 0 | 7. |
| 70,000 | 70,020 | 8. |

9. Expenses incurred for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP

| | | |
|--|---|----|
| | 0 | 9. |
|--|---|----|

Federal and State projects

Federal projects

| | Beginning balance actual | Revenue actual | Indirect costs actual | Reversions actual | Expenses | | Capital acquisitions actual | Ending balance actual | |
|---|--------------------------|----------------|-----------------------|-------------------|----------|---------|-----------------------------|-----------------------|-----|
| | | | | | Budget | Actual | | | |
| 1100-1130 ESEA Title I—Helping Disadvantaged Children | 0 | 90,244 | | | 100,000 | 90,244 | | 0 | 1. |
| 1140-1150 ESEA Title II—Prof. Dev. And Technology | 0 | | | | 0 | | | 0 | 2. |
| 1160 ESEA Title IV—21st Century Schools | 0 | 10,000 | | | 10,000 | 10,000 | | 0 | 3. |
| 1170-1180 ESEA Title V—Promote Informed Parent Choice | 0 | | | | 0 | | | 0 | 4. |
| 1190 ESEA Title III—Limited Eng. & Immigrant Students | 0 | | | | 0 | | | 0 | 5. |
| 1200 ESEA Title VII—Indian Education | 0 | | | | 0 | | | 0 | 6. |
| 1210 ESEA Title VI—Flexibility and Accountability | 0 | | | | 0 | | | 0 | 7. |
| 1220 IDEA, Part B | 0 | 27,407 | | | 25,000 | 27,407 | | 0 | 8. |
| 1230 Johnson-O'Malley | 0 | | | | 0 | | | 0 | 9. |
| 1240 Workforce Investment Act | 0 | | | | 0 | | | 0 | 10. |
| 1250 AEA—Adult Education | 0 | | | | 0 | | | 0 | 11. |
| 1260-1270 Vocational Education—Basic Grants | 0 | | | | 0 | | | 0 | 12. |
| 1280 ESEA Title X—Homeless Education | 0 | | | | 0 | | | 0 | 13. |
| 1290 Medicaid Reimbursement | 0 | | | | 0 | | | 0 | 14. |
| 1300 Charter School Implementation Project (Stimulus) | 0 | | | | 0 | | | 0 | 15. |
| 13__ Impact Aid | 0 | | | | 0 | | | 0 | 16. |
| 1310-1399 Other Federal Projects | 0 | | | | 0 | | | 0 | 17. |
| Total federal projects (lines 1-17) | 0 | 127,651 | 0 | 0 | 135,000 | 127,651 | 0 | 0 | 18. |

| | | | | | | | | | |
|--|--|---|---|---|---|---|---|---|-----|
| Total COVID-19 federal relief projects included in line 17 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19. |
|--|--|---|---|---|---|---|---|---|-----|

State projects

| | | | | | | | | | |
|--|---|---|--|---|---|---|---|---|-----|
| 1400 Vocational Education | 0 | | | | 0 | | | 0 | 20. |
| 1410 Early Childhood Block Grant | 0 | | | | 0 | | | 0 | 21. |
| 1420 Extended School Year—Pupils with Disabilities | 0 | | | | 0 | | | 0 | 22. |
| 1425 Adult Basic Education | 0 | | | | 0 | | | 0 | 23. |
| 1430 Chemical Abuse Prevention Programs | 0 | | | | 0 | | | 0 | 24. |
| 1435 Academic Contests | 0 | | | | 0 | | | 0 | 25. |
| 1450 Gifted Education | 0 | | | | 0 | | | 0 | 26. |
| 1456 College Credit Exam Incentives | 0 | | | | 0 | | | 0 | 27. |
| 1457 Results-Based Funding | 0 | | | | 0 | | | 0 | 28. |
| 1460 Environmental Special Plate | 0 | | | | 0 | | | 0 | 29. |
| 1465 Charter School Stimulus Fund | 0 | | | | 0 | | | 0 | 30. |
| 1470-1499 Other State Projects | 0 | | | | 0 | | | 0 | 31. |
| Total State projects (lines 20-31) | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 32. |

| | | | | | | | | | |
|--|---|---------|---|---|---------|---------|---|---|-----|
| Total federal and State projects (lines 18 and 32) | 0 | 127,651 | 0 | 0 | 135,000 | 127,651 | 0 | 0 | 33. |
|--|---|---------|---|---|---------|---------|---|---|-----|

Additional information for National Public Education Financial Survey Reporting

| Programs 100-630 | | | | | | | |
|---|------------------------------|--|------------------|--------------------------|-----------------------|---|---------------------------|
| Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Dues and fees 6810 | Miscellaneous 6890 | Other 6800 (excluding 6810, 6850 and 6890) | Property disbursements |
| 1000 Instruction | 1. 318,630 | 128,230 | 2,900 | 24,135 | | | |
| 2000 Support services | | | | | | | |
| 2100 Students | 2. 220,334 | 93,076 | 15,664 | 30,614 | 1,039 | | |
| 2200 Instruction | 3. 23,111 | 9,293 | 10,164 | | | | |
| 2300 General administration | 4. | | 232 | 159 | 1,960 | | |
| 2400 School administration | 5. 116,574 | 46,925 | 20,558 | 1,220 | 7,456 | | |
| 2500, 2900 Central services, other support services | 6. | | 50,334 | 0 | 21,185 | | |
| 2600 Operation & maintenance of plant | 7. 24,996 | 10,059 | 188,733 | 26,308 | | | |
| 2700 Student transportation | 8. | | 31,210 | 6,697 | 63 | | |
| 3000 Operation of noninstructional services | | | | | | | |
| 3100 Food service operations | 9. | | | | | | |
| 3400 Bookstore operations | 10. | | | | | | |
| Total (lines 1-10) | 11. 703,645 | 287,583 | 319,795 | 89,133 | 31,703 | 0 | 0 |
| From federal sources (from line 11 above) | 12. 101,000 | 25,579 | | 1,072 | | | |
| From State & local sources (from line 11 above) | 13. 602,645 | 262,004 | 319,795 | 88,061 | 31,703 | 0 | 0 |
| 4000 Facilities acquisition & construction | 14. | | | | | | 9,500 |

| All expense object codes (excluding 6700 and 6900) | Property disbursements |
|---|---------------------------|
| 1. Program 700—Adult/continuing education programs | |
| Program 800—Community college education programs | |
| Program 900—Community services program | |
| 2. Function 3300—Community services operations (programs 700-900) | |
| | 0 |
| | 0 |

| Property disbursements by type | All programs |
|--------------------------------|--------------|
| 1. Land and land improvements | 0 |
| 2. Buildings | 9,500 |
| 3. Equipment | 0 |
| 4. Construction | 0 |

| Debt service | Programs 100-630 |
|----------------------------|------------------|
| 1. Interest 6850 | 21,185 |
| 2. Redemption of principal | 19,260 |

| Revenue from selected federal sources | |
|---|---|
| 1. ESEA Title IV—Student Support and Academic Enrichment Grants | 0 |

| 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 | 201,850 |

| Long-term and short-term debt | |
|---|---------|
| 1. Long-term debt outstanding, July 1, 2019 | 397,393 |
| 2. Long-term debt issued during FY 2020 | 0 |
| 3. Long-term debt retired during FY 2020 | 19,260 |
| 4. Long-term debt outstanding, June 30, 2020 | 378,133 |
| 5. Short-term debt outstanding, July 1, 2019 | 29,334 |
| 6. Short-term debt outstanding, June 30, 2020 | 8,814 |

| Utilities and energy detail (only function 2600) | |
|--|--------|
| 1. 6410 Utility services | 5,339 |
| 2. 6621-6626 Energy | 13,124 |

| Technology (all functions) | |
|---|-----|
| 1. Technology-related supplies & purchased services | 0 |
| 2. Technology-related hardware & software | 205 |

| Page | Reference | |
|---------|-----------|---|
| General | | <p>We provide these instructions to help charter schools (charters) prepare the Charter School Annual Financial Report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. The instructions button links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> |
| | | <p>The AFR presents condensed financial activity (i.e., beginning and ending balances, revenues and expenses, and budget to actual comparisons of expenses for the fiscal year) of the Charter for comparison purposes. This information assists sponsors, charter governing boards, administrators, ADE, legislators, other governmental agencies, and taxpayers in determining whether charters are meeting their stewardship responsibilities.</p> |
| | | <p>The Charter should report all amounts to the nearest dollar. Do not enter information in the shaded areas or protected cells and do not change formulas. Charter must follow all instructions to ensure uploaded files will pass validation checks.</p> |
| | | <p>All actual revenues, expenses, and account balances presented on the AFR must agree with the Charter's accounting records as of June 30, 2020. Revenue and expense account codes used in the AFR agree with the <i>Uniform System of Financial Records for Arizona Charter Schools</i> (USFRCS) Chart of Accounts. Charters that are exempted from all or part of the USFRCS in accordance with A.R.S. §15-183(E)(6) must use an accounting system that provides for the proper recording and reporting of financial data using USFRCS revenue and expense object codes. (See the USFRCS Chart of Accounts for more information on project, function, and object codes and descriptions: https://www.azauditor.gov/reports-publications/charter-schools/manuals-memorandums) Expense budget amounts should be taken from the Charter's most recently revised or adopted budget, which has been submitted to ADE, for FY 2020.</p> |
| | | <p>Revenues must include cash receipts through June 30, 2020, and accrued revenues received after the end of the fiscal year. Examples of accrued revenues are cost reimbursement and entitlement programs, interest earned on investments, and FY 2020 Classroom Site Project revenues.</p> <p>Expenses consist of all expenses incurred during the fiscal year, including expenses for goods and services received on or before June 30, 2020, but not paid for by that date. Examples of items requiring such treatment are included in the USFRCS, pages VI-G-8 and 9.</p> |

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| | | Alerts will appear on the cover page and throughout the form when areas of the AFR are not completed or do not appear to be accurately reported. The alerts will disappear as they are resolved. Detailed descriptions of the alerts, as well as guidance on how to resolve the alerts, can be found on the Alerts Tab. Charters should complete all areas of the AFR that apply to their operations, whether or not the item is listed in the alert. These alerts do not replace the need for a separate employee to review the AFR for accuracy and completeness. Charters should ensure that no alerts remain on the cover page before uploading the files. |
| Cover | Name, county, CTDS number | The charter name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly 9 digits. Zeros should be entered to fill the school portion of the number on the cover page. This information will be automatically transferred to other sheets in the file. |
| 1 | General | Report all revenues received by the Charter on this page. |
| 1 | 1600 Food service, line 6 | Report all revenues received from dispensing food to students and adults. If the Charter participates in the National School Lunch Program and completed the Food Service AFR as required, this amount will populate from revenues, line 2 on the Food Service AFR. If the Charter did not collect any revenue from students or adults for food service, enter a 0 value on the line. |
| 1 | 3200 Restricted, line 21 | Revenues received in the Classroom Site Project (project codes 1011 through 1013), Instructional Improvement Project (project code 1020), English Language Learner Project (project code 1071), and Compensatory Instruction Project (project code 1072) should be reported as restricted. In addition, any restricted revenues received for State projects, as reported on page 9, should also be included, as applicable. Classroom Site Project and Instructional Improvement Project YTD Payment Reports can be obtained from ADE at https://apps.azed.gov/SchoolFinanceReports/Reports If you are not following the USFRCS Chart of Accounts, please report these revenues as 3200 restricted for federal survey purposes. |
| 1 | 4100, 4300 Unrestricted/restricted received directly from the federal government, line 25 | Do not include federal impact aid revenues received on this line. These revenues should be reported on line 28 as 4800 federal impact aid. |
| 1 | 4200, 4500 Unrestricted/restricted received from the federal government through the State, line 26 | Report unrestricted/restricted revenues received from the federal government through the State on this line, including revenues from COVID-19 federal relief projects, such as the Elementary and Secondary School Emergency Relief (ESSER), the Governor's Emergency Education Relief (GEER), the Enrollment Stability Grant (ESG), and the FEMA Public Assistance Arizona Express Pay Program. |

| | | |
|---------|--|--|
| 2 | Expenses, lines 1-32 | <p>Report expenses for 1000-Schoolwide Project and 1500-1999-Other Special Projects on lines 1 through 32. Do not include the Classroom Site Project (project codes 1011 through 1013), Instructional Improvement Project (project code 1020), English Language Learner Project (project code 1071), Compensatory Instruction Project (project code 1072), or Federal and State Projects (project codes 1100 through 1499) expenses</p> <p>Report expenses for programs 200-special education and 270-vocational and technical education on lines 17-28. Report expenses for program 400-pupil transportation on line 29.</p> <p>Do not include payments for capital acquisitions, depreciation or impairment expense.</p> |
| 2 | Federal and State projects, line 38 | The total of budget and actual federal and State project expenses (project codes 1100 through 1499 on page 9) should be included on line 38. The total of budgeted and actual expenses on line 38 should agree with the total of federal and State project expenses on line 33 of page 9. |
| 3 and 4 | Page 3, lines 12 and 26 Page 4, line 15 | Report allowable CSP amounts for function 3300—community service operations on these lines. For example, if a charter included a community school program, such as preschool for children without disabilities, as a CSP-eligible program related to its educational mission, expenses for teacher salaries and related expenses allowable under CSP would be reported here. |
| 4 | Lines 4, 9, and 14 | Report expenses in accordance with A.R.S. §15-977(H) for teacher liability insurance premiums made from Project 1013. Such insurance costs are reported on these lines. No administrative costs, other than teacher liability insurance premiums, may be made with CSP monies. |
| 7 | Section B— Audit services | <p>Record amounts expended in FY 2020 for audit services.</p> <p>Nonfederal audit expense incurred in FY 2020 may be included on the budget work sheets for FY 2022 for reimbursement pursuant to A.R.S. §15-914. In order to receive reimbursement in FY 2022, nonfederal audit expenses must be included in the FY 2020 AFR. Amounts reported must be amounts actually spent in FY 2020. Do not include the costs of consulting or other services paid to audit firms in the nonfederal or federal audit services actual expenses.</p> |

| | | |
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| 7 | Section C— Capital acquisitions | Enter the total increase in capital assets, by asset classification, recorded in the general ledger and on the capital assets list for the year ended June 30, 2020. These amounts represent only the acquisitions made during the year costing \$5,000 or more and, for equipment, having useful lives of 1 year or more. If no acquisitions were made during the year, enter a 0 value in each line. Note: If the Charter's policy is to include land, buildings, and related improvements; site improvements; or equipment costing less than \$5,000 on the capital assets list, these items should also be included. |
| 7 | Section C— Capital acquisitions, line 5 | Enter the total increase in construction in progress for the year ended June 30, 2020. This amount is not recorded on the capital assets list until the project is completed. Therefore, it will not appear on the capital assets list as of June 30, 2020. |
| 7 | Section D—Investment in capital assets | Enter the total cost, by asset classification, recorded in the general ledger and on the capital assets list as of June 30, 2020, for items costing \$5,000 or more and, for equipment, having useful lives of 1 year or more. These amounts represent the ending balances in the capital assets accounts and should not include depreciation. Note: If the Charter's policy is to include land, buildings, and related improvements; site improvements; or equipment costing less than \$5,000 on the capital assets list, these items should also be included. The sum of lines 1, 2, 3, and 4 should agree with the amount recorded on the Charter's capital assets list as of June 30, 2020. |
| 7 | Section D— Investment in capital assets, line 5 | Enter the total cost of construction in progress as of June 30, 2020. This amount is not recorded on the capital assets list as of June 30, 2020. |
| 7 | Section E—Current expenses by category | A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenses per pupil and separate per pupil amounts by (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenses reported on lines 1 through 5 of this section. Current expenses include expenses from all projects for elementary and secondary education. Current expenses do not include tuition paid to other Arizona school districts or charters, outlays for facilities acquisition and construction, furniture, equipment, technology, vehicles, debt retirement, and expenses for nonpublic school programs (e.g., adult/continuing education, community college education, community services, etc.). |
| 7 | Section E— Current expenses by category, line 1 | Classroom instruction excluding classroom supplies includes current expenses coded to function 1000 less function 1000, object code 6600. Do not include expenses coded to programs 700, 800, and 900. |

| | | |
|---|--|--|
| 7 | Section E— Current expenses by category, line 2 | Classroom supplies includes current expenses coded to function 1000, object code 6600. Do not include expenses coded to programs 700, 800, and 900. |
| 7 | Section E— Current expenses by category, line 3 | Administration includes current expenses coded to functions 2300, 2400, 2500, and 2900. Do not include expenses coded to programs 700, 800, and 900. |
| 7 | Section E— Current expenses by category, line 4 | Support services—students includes current expenses coded to function 2100. Do not include expenses coded to programs 700, 800, and 900. |
| 7 | Section E— Current expenses by category, line 5 | All other support services and operations includes current expenses coded to functions 2200, 2600, 2700, 3100, and 3400. Do not include expenses coded to programs 700, 800, and 900. |
| 7 | Section E— Current expenses by category, lines 7 and 8 | The Every Student Succeeds Act (ESSA) requires current expenses to be reported by federal sources. Report the portion of current expenses from line 6 that were paid from federal sources. If no expenses were paid from federal sources, enter a 0 value on line 7. Line 8 contains a formula to calculate the current expenses from State and local sources. |
| 7 | Section F—Number of full-time equivalent teachers | Report the number of full-time equivalent (FTE) certified, noncertified, and contract teachers on lines 1-3, respectively. These amounts may include fractional FTE for part-time teachers. A teacher should be reported on only 1 line. If a teacher is both a certified and contract teacher, report only the applicable FTE on line 3. Do not include instructional aides or assistants. |
| 7 | Section G—Teacher salaries | Report base salaries, overtime, and additional compensation paid to certified and noncertified teachers, certified and noncertified substitute teachers, and contract teachers. Do not include salaries paid to instructional aides or assistants. Report the salaries based on the appropriate program. If a teacher teaches in more than 1 program, calculate the salary based on the amount of time instructing in each program. If FTE amounts were reported for certified, noncertified, or contract teachers in section F, corresponding salary amounts should be reported in section G. |
| 7 | Section G— Teachers salaries, line 1 | Regular education includes expenses coded to program 100, career education programs coded to program 200, and K-3 Reading expenses coded to program 550. |
| 7 | Section G— Teachers salaries, line 2 | Special education includes expenses coded to program 200 (excluding ELL incremental costs, compensatory instruction, vocational and technological education, and career education programs). |

| | | |
|---|---|--|
| 7 | Section G— Teachers salaries, line 3 | Vocational education includes expenses coded to programs 270 and 540. |
| 7 | Section G— Teachers salaries, line 4 | Other programs includes expenses coded to programs 260, 265, and 530. |
| 7 | Section G— Teachers salaries, line 5 | Cocurricular activities, athletics, and other includes expenses coded to program 600. |
| 7 | Section H— Average teacher salary | Enter the average teacher salary of all teachers employed in FYs 2020 and 2019. Each charter should be consistent in the type of salary information included in this table from year to year, as similarly reported in the budget. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation. |
| 7 | Section I— Paycheck Protection Program | Enter Paycheck Protection Program amounts on lines 1-3. If the Charter does not have any amounts to report, enter a 0 value for each item as applicable. |
| 8 | Sections B and C— Total gifted expenses | Total actual gifted expenses in sections B and C must agree. |
| 8 | Section C—Special ed. programs by type | Enter the amounts of expenses for special education programs by type. Retain supporting documentation for the allocation of expenses to individual special education programs. |
| 8 | Section C—Total all disability classifications | Enter total expenses for the disability classifications defined in A.R.S. §15-761. |
| 8 | Section C—Transportation | Charters should report actual total transportation expenses coded within program 400 for transporting students whose IEPs require transportation as necessary for the provision of free and appropriate public education (FAPE). |
| 9 | Federal and State projects | Amounts for indirect costs, expenses, capital acquisitions, and ending balance should agree with the Charter's completion reports filed with the ADE Grants Management Office. Do not include payments for capital acquisitions, depreciation or impairment expense. |

| | | |
|----|---|--|
| 9 | Impact aid and other federal projects, lines 16, 17, and 19 | Enter Impact Aid amounts on line 16. Enter all Other Federal Projects (less Impact Aid), including amounts for COVID-19 federal relief projects, such as the Elementary and Secondary School Emergency Relief (ESSER), the Governor's Emergency Education Relief (GEER), the Enrollment Stability Grant (ESG), and the FEMA Public Assistance Arizona Express Pay Program on line 17. Separately report revenues and expenses for COVID-19 federal relief projects on line 19. If the Charter does not have any amounts to report, enter a 0 value for each item as applicable. |
| 9 | Results-Based Funding | <p>In accordance with A.R.S. §15-249.08, all charters that received monies for Project 1457-Results-Based Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form.</p> <p>Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.</p> <p>sfbudgetteam@azed.gov</p> |
| 9 | Federal and State projects, line 33 | The total budget and actual expenses on line 33 should agree with the total column for federal and State projects on line 38 of page 2. |
| 10 | General | <p>ADE will use the information included on this page to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. All charters are required to submit NPEFS data, which is used to calculate a State per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and local education agencies, including Title I, Impact Aid, and Indian Education. Other programs use State per pupil expenditure data indirectly because their allocation formulas are based, in whole or in part, on State Title I allocations. The NPEFS and Form 33 data is also used by researchers and government policymakers to address important education policy and research issues.</p> <p>Report all amounts from Projects 1000 through 1999 on this page.</p> |
| 10 | Property disbursements | Property disbursements should include actual payments made during the year for capital acquisitions, not including related capital lease or other debt service payments. Property disbursements for nonfixed (movable) equipment in programs 100 through 600 should be allocated to functions 1000 through 4000 based on the intended use of the equipment. All other property disbursements for these programs should be included in function 4000. |
| 10 | Federal sources, line 12 State & local sources, line 13 | Report total expenses from line 11 on lines 12 and 13, by source. Report any food service expenses made with federal revenues, as shown on the Food Service AFR, lines 4 and 5, on line 12. If no expenses were paid from federal sources, enter a 0 value on line 12. Line 13 contains a formula to calculate the expenses from State and local sources. |

| | | |
|----|---------------------------------------|---|
| 10 | Property disbursements by type | Property disbursements for buildings should include only disbursements for the purchase of existing buildings. All disbursements for construction services for buildings and building improvements (whether or not construction is in progress at year-end) should be included on the construction line. Do not include capital lease or other debt service payments. Total property disbursements in this table should equal the sum of property disbursements in the 2 preceding tables above. If no disbursements were made during the year, enter a 0 value in each line. |
| 10 | Debt service | Debt service amounts should include interest and redemption of principal for all programs. Interest should be expenses charged to object code 6850. Redemption of principal should include payments made during the year for principal on capital leases and other long-term debt that were recorded as a reduction of the related liability. |
| 10 | Revenue from selected federal sources | <p>Report revenues received from selected federal sources listed on lines 1 through 4.</p> <p>1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105) The purpose of this grant is to improve students’ academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link: https://www.azed.gov/titleiv-a/</p> <p>2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B) This program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link: https://www.azed.gov/21stcccl/federal-and-state-regulations/</p> <p>3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221) The purpose of this program is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. Additional information is available at the following link: https://www.azed.gov/titlei/sample-page/rural-low-income-schools-rlis/</p> <p>4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211) This program authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified federal programs. Additional information is available at the following link: https://www.azed.gov/titlei/reap/</p> <p>For support assistance for federal and State grants, please contact the Arizona Department of Education's Grants Management Team:</p> |

| | | |
|----|--|---|
| | | https://www.azed.gov/grants-management/contact/ |
| 10 | Cash and investments held at fiscal year end | <p>Charters should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds — funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds — funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds — all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; State and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>This section was added to the AFR to assist with Form 33 reporting to NCES.</p> |
| 10 | Long-term and short-term debt | <p>Long-term debt—Report beginning and ending balances for all bonded indebtedness and any other interest-bearing debt with a term of more than 1 year on lines 1 and 4, respectively. Include bonds, notes, and loans. Report all long-term debt issued during the fiscal year on line 2. Report all principal payments made on long-term debt during the fiscal year on line 3.</p> <p>Short-term debt—Report beginning and ending balances for interest-bearing debt with a term of 1 year or less such as bank revolving lines of credit and other short-term debt. Charters with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p> <p>This section was added to the AFR to assist with Form 33 reporting to NCES.</p> |
| 10 | Utilities and energy services | Report expenses for utility services, such as water and sewage services, coded to object code 6410 and energy expenses, such as electricity, gas, coal, and gasoline, coded to object codes 6621-6626. Services received from public or private utility companies should be reported here. Do not include expenses for telephone or internet services. |
| 10 | Technology detail | Report expenses for technology-related supplies coded to object code 6650, technology-related hardware and software costs below the capitalization threshold, and technology-related purchased services on line 1. For technology-related supplies, include expenses for supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs that exceed the capitalization threshold should be reported on line 2. Do not include expenses for nontechnology-related equipment such as machinery, vehicles, and furniture. |

