

CHARTER SCHOOL

Mary Ellen Halvorson Education Foundation

COUNTY

Yavapai

CTDS NUMBER

138757000

Charter Name

Tri-city College Prep High School

d.b.a. (as applicable)

FY 2018

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 2018

R. J. Ayers

President

abba

vice president

Karen Norris

Secretary

Julie Bradshaw

member

SIGNED

TITLE

The annual financial report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on 9/13/18 contain(s) the data for the annual financial report described at left.

Mary Ellen Halvorson

Mary Ellen Halvorson

Charter School Official (Typed Name)

mehalvorson@tricityprep.org
E-mail

William Batzli

William Batzli

Charter School Official (Typed Name)

batzli@tricityprep.org
E-mail

TOTAL EXPENSES BY PROJECT

1. Schoolwide (from page 2, line 32) \$ 1,559,797
2. Classroom Site Project (from page 2, line 33) \$ 121,784

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.	Other Revenue from Local Sources (specify)	<u>refunds donations grants PayPal</u>
9.	Subtotal (lines 1-8)	

ACTUAL	
9,380	1.
0	2.
0	3.
0	4.
5,831	5.
0	6.
23,316	7.
2,974	8.
41,501	9.

2000 Intermediate Sources

10.	2100 Unrestricted	
11.	2200 Restricted	
12.	Other Revenue from Intermediate Sources (specify)	
13.	Subtotal (lines 10-12)	

0	10.
0	11.
0	12.
0	13.

3000 State Sources

14.	3110 State Equalization Assistance	
15.	3130-3150 Other Unrestricted	
16.	3200 Restricted	
17.	3900 Revenue for/on Behalf of the School	
18.	Other Revenue from State Sources (specify)	<u>RAP CERUS EXAMC ColReadiness</u>
19.	Subtotal (lines 14-18)	

1,706,119	14.
0	15.
127,258	16.
0	17.
55,376	18.
1,888,753	19.

4000 Federal Sources

20.	4100, 4300 Unrestricted/Restricted Received Directly from the Federal Government	
21.	4200, 4500 Unrestricted/Restricted Received from the Federal Government through the State	
22.	4700 Revenue Received from the Federal Government through Other Intermediate Agencies	
23.	4800 Federal Impact Aid	
24.	4900 Revenue for/on Behalf of the School	
25.	Other Revenue from Federal Sources (specify)	
26.	Subtotal (lines 20-25)	

	20.
	21.
22,919	22.
	23.
	24.
	25.
22,919	26.

27. **TOTAL REVENUE FROM ALL SOURCES (lines 9, 13, 19, and 26)**

1,953,173	27.
-----------	-----

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										
100 Regular Education										
1000 Instruction	1.	746,668	292,529	146,184	40,659	12,767	1,232,737	1,238,807	1,311,219	-5.52%
2000 Support Services										
2100 Students	2.	2,027	4,971	0	99	993	0	8,090	0	--
2200 Instruction	3.	0	0	0	0	0	0	0	0	0.00%
2300 General Administration	4.	24,753	5,033	61	0	0	29,160	29,847	37,526	-20.46%
2400 School Administration	5.	56,916	10,816	13,974	711	3,345	97,588	85,762	108,706	-21.11%
2500 Central Services	6.	0	0	61,154	1,446	299	80,066	62,899	83,655	-24.81%
2600 Operation & Maintenance of Plant	7.	31,924	4,925	7,835	7,261	4,891	60,002	56,836	74,142	-23.34%
2900 Other Support Services	8.	0	0	0	0	0	0	0	0	0.00%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0	0	0.00%
4000 Facilities Acquisition & Construction	10.	0	0	0	0	0	0	0	0	0.00%
5000 Debt Service	11.	0	0	0	0	0	0	0	0	0.00%
610 School-Sponsored Cocurricular Activities	12.	0	0	2,131	741	0	4,200	2,872	4,393	-34.62%
620 School-Sponsored Athletics	13.	0	0	1,650	0	0	2,300	1,650	2,300	-28.26%
630, 700, 800, 900 Other Programs	14.	0	0	0	0	0	0	0	0	0.00%
Subtotal (lines 1-14)	15.	862,288	318,274	232,989	50,917	22,295	1,506,053	1,486,763	1,621,941	-8.33%
200 Special Education										
1000 Instruction	16.	24,267	7,699	2,983	830	261	46,657	36,040	76,227	-52.72%
2000 Support Services										
2100 Students	17.	13,832	7,628	10,231	0	500	23,502	32,191	0	--
2200 Instruction	18.	0	0	0	0	0	0	0	0	0.00%
2300 General Administration	19.	505	101	1	0	0	570	607	767	-20.86%
2400 School Administration	20.	1,162	221	285	15	68	1,993	1,751	2,218	-21.06%
2500 Central Services	21.	0	0	1,248	30	6	1,634	1,284	1,707	-24.78%
2600 Operation & Maintenance of Plant	22.	652	101	160	148	100	1,225	1,161	1,503	-22.75%
2900 Other Support Services	23.	0	0	0	0	0	0	0	0	0.00%
3000 Operation of Noninstructional Services	24.	0	0	0	0	0	0	0	0	0.00%
4000 Facilities Acquisition & Construction	25.	0	0	0	0	0	0	0	0	0.00%
5000 Debt Service	26.	0	0	0	0	0	0	0	0	0.00%
Subtotal (lines 16-26)	27.	40,418	15,750	14,908	1,023	935	75,581	73,034	82,422	-11.39%
400 Pupil Transportation	28.	0	0	0	0	0	0	0	0	0.00%
530 Dropout Prevention Programs	29.	0	0	0	0	0	0	0	0	0.00%
540 Joint Career & Technical Ed. & Vocational Ed. Center	30.	0	0	0	0	0	0	0	0	0.00%
550 K-3 Reading	31.	0	0	0	0	0	0	0	0	0.00%
Subtotal (lines 15 and 27-31)	32.	902,706	334,024	247,897	51,940	23,230	1,581,634	1,559,797	1,704,363	-8.48%
Classroom Site Project (from page 4, line 14)	33.	82,942	15,275	18,372	5,195		0	121,784	0	--
Instructional Improvement Project (from page 5, line 5)	34.						0	7,823	0	--
Structured English Immersion Project (from page 6, line 14)	35.	0	0	0	0	0	0	0	0	0.00%
Compensatory Instruction Project (from page 6, line 28)	36.	0	0	0	0	0	0	0	0	0.00%
Federal and State Projects (from page 9, line 32)	37.						0	50,833	0	--
Total (lines 32-37)	38.						1,581,634	1,740,237	1,704,363	2.10%

Expenses		Salaries 6100	Employee Benefits 6200	Totals	
				Budget	Actual
Classroom Site Project 1011 - Base Salary					
100 Regular Education					
1000 Instruction	1.	19,809	3,712	22,378	23,521
2100 Support Services - Students	2.	0		0	0
2200 Support Services - Instruction	3.	0		0	0
Program 100 Subtotal (lines 1-3)	4.	19,809	3,712	22,378	23,521
200 Special Education					
1000 Instruction	5.	0	0	0	0
2100 Support Services - Students	6.	0	0	0	0
2200 Support Services - Instruction	7.	0	0	0	0
Program 200 Subtotal (lines 5-7)	8.	0	0	0	0
Other Programs (Specify) _____					
1000 Instruction	9.	0	0	0	0
2100 Support Services - Students	10.	0	0	0	0
2200 Support Services - Instruction	11.	0	0	0	0
Other Programs Subtotal (lines 9-11)	12.	0	0	0	0
Total Expenses (lines 4, 8, and 12)	13.	19,809	3,712	22,378	23,521
Classroom Site Project 1012 - Performance Pay					
100 Regular Education					
1000 Instruction	14.	39,658	7,384	44,754	47,042
2100 Support Services - Students	15.	0	0	0	0
2200 Support Services - Instruction	16.	0	0	0	0
Program 100 Subtotal (lines 14-16)	17.	39,658	7,384	44,754	47,042
200 Special Education					
1000 Instruction	18.	0	0	0	0
2100 Support Services - Students	19.	0	0	0	0
2200 Support Services - Instruction	20.	0	0	0	0
Program 200 Subtotal (lines 18-20)	21.	0	0	0	0
Other Programs (Specify) _____					
1000 Instruction	22.	0	0	0	0
2100 Support Services - Students	23.	0	0	0	0
2200 Support Services - Instruction	24.	0	0	0	0
Other Programs Subtotal (lines 22-24)	25.	0	0	0	0
Total Expenses (lines 17, 21, and 25)	26.	39,658	7,384	44,754	47,042

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.	23,475	4,179	18,372	5,195	44,754	51,221
2100 Support Services - Students	2.	0	0	0	0	0	0
2200 Support Services - Instruction	3.	0	0	0	0	0	0
Program 100 Subtotal (lines 1-3)	4.	23,475	4,179	18,372	5,195	44,754	51,221
200 Special Education							
1000 Instruction	5.	0	0	0	0	0	0
2100 Support Services - Students	6.	0	0	0	0	0	0
2200 Support Services - Instruction	7.	0	0	0	0	0	0
Program 200 Subtotal (lines 5-7)	8.	0	0	0	0	0	0
530 Dropout Prevention Programs							
1000 Instruction	9.	0	0	0	0	0	0
Other Programs (Specify)							
1000 Instruction	10.	0	0	0	0	0	0
2100, 2200 Support Services - Students & Instruction	11.	0	0	0	0	0	0
Other Programs Subtotal (lines 10-11)	12.	0	0	0	0	0	0
Total Expenses (lines 4, 8, 9, and 12)	13.	23,475	4,179	18,372	5,195	44,754	51,221
Total Classroom Site Projects (line 13 & p. 3, lines 13 & 26)	14.	82,942	15,275	18,372	5,195	111,886	121,784

Additional Classroom Site Project Information		Classroom Site Project		
		1011 - Base Salary	1012 - Performance Pay	1013 - Other
Beginning Project Balance	15.	0	0	0
Revenues				
CSP Allocation	16.	23,521	47,042	51,221
Interest Earned	17.			
Total Revenues (lines 16 and 17)	18.	23,521	47,042	51,221
Total Available (lines 15 and 18)	19.	23,521	47,042	51,221
Expenses (line 13 & p. 3, lines 13 & 26)	20.	23,521	47,042	51,221
Ending Project Balance (line 19 minus line 20)	21.	0	0	0

Expenses	Instruction 1000	Support Services 2000	Totals	
			Budget	Actual
Instructional Improvement Project 1020				
Teacher Compensation Increases 1.	7,823		0	7,823 1.
Class Size Reduction 2.	0		0	0 2.
Dropout Prevention Programs 3.	0	0	0	0 3.
Instructional Improvement Programs 4.	0	0	0	0 4.
Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below) 5.	7,823	0	0	7,823 5.

Additional Instructional Improvement Project Information		Actual
Beginning Project Balance 6.	10,172	6.
Revenues 7.	5,474	7.
Total Available (lines 6 and 7) 8.	15,646	8.
Expenses (line 5 above) 9.	7,823	9.
Ending Project Balance (line 8 minus line 9) 10.	7,823	10.

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	
Structured English Immersion Project - 1071										
Revenues										
3200 Restricted Revenue from State Sources	1.	0								1.
1500 Earnings on Investments	2.	0								2.
Total Revenues (lines 1 and 2)	3.	0								3.
Expenses										
260 Special Education-ELL Incremental Costs										
1000 Instruction	4.		0	0	0	0	0	0	0	4.
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	5.
2200 Instruction	6.		0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	10.
2900 Other Support Services	11.		0	0	0	0	0	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.	0								15.
1500 Earnings on Investments	16.	0								16.
Total Revenues (lines 15 and 16)	17.	0								17.
Expenses										
265 Special Education-ELL Compensatory Instruction										
1000 Instruction	18.		0	0	0	0	0	0	0	18.
2000 Support Services										
2100 Students	19.		0	0	0	0	0	0	0	19.
2200 Instruction	20.		0	0	0	0	0	0	0	20.
2300 General Administration	21.		0	0	0	0	0	0	0	21.
2400 School Administration	22.		0	0	0	0	0	0	0	22.
2500 Central Services	23.		0	0	0	0	0	0	0	23.
2600 Operation & Maintenance of Plant	24.		0	0	0	0	0	0	0	24.
2900 Other Support Services	25.		0	0	0	0	0	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, 2017	June 30, 2018																					
A. CASH BALANCE	\$ <u>1,182,292</u>	\$ <u>1,337,644</u>																					
B. AUDIT SERVICES	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%;">BUDGET</th> <th style="width: 25%;">ACTUAL</th> </tr> </thead> <tbody> <tr> <td>1. Non-Federal</td> <td style="text-align: right;">9,250</td> <td style="text-align: right;">10,500</td> </tr> <tr> <td>2. Federal</td> <td></td> <td></td> </tr> <tr> <td>3. Total (lines 1 and 2)</td> <td style="text-align: right;"><u>9,250</u></td> <td style="text-align: right;"><u>10,500</u></td> </tr> </tbody> </table>			BUDGET	ACTUAL	1. Non-Federal	9,250	10,500	2. Federal			3. Total (lines 1 and 2)	<u>9,250</u>	<u>10,500</u>									
	BUDGET	ACTUAL																					
1. Non-Federal	9,250	10,500																					
2. Federal																							
3. Total (lines 1 and 2)	<u>9,250</u>	<u>10,500</u>																					
C. CAPITAL ACQUISITIONS	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%;">BUDGET</th> <th style="width: 25%;">ACTUAL</th> </tr> </thead> <tbody> <tr> <td>1. 0191 Land and Land Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>2. 0192 Site Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>3. 0194 Buildings and Building Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>4. 0196 Equipment</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>5. 0198 Construction in Progress</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>6. Total Capital Acquisitions (lines 1-5)</td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0</u></td> </tr> </tbody> </table>			BUDGET	ACTUAL	1. 0191 Land and Land Improvements	0	0	2. 0192 Site Improvements	0	0	3. 0194 Buildings and Building Improvements	0	0	4. 0196 Equipment	0	0	5. 0198 Construction in Progress	0	0	6. Total Capital Acquisitions (lines 1-5)	<u>0</u>	<u>0</u>
	BUDGET	ACTUAL																					
1. 0191 Land and Land Improvements	0	0																					
2. 0192 Site Improvements	0	0																					
3. 0194 Buildings and Building Improvements	0	0																					
4. 0196 Equipment	0	0																					
5. 0198 Construction in Progress	0	0																					
6. Total Capital Acquisitions (lines 1-5)	<u>0</u>	<u>0</u>																					
D. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2018																							
1. 0191 Land and Land Improvements	\$ 0																						
2. 0192 Site Improvements	\$ 0																						
3. 0194 Buildings and Building Improvements	\$ 0																						
4. 0196 Equipment	\$ 0																						
5. 0198 Construction in Progress	\$ 0																						
6. Total (lines 1-5)	<u>\$ 0</u>																						
E. CURRENT EXPENSES BY CATEGORY																							
1. Classroom Instruction excluding Classroom Supplies	\$ 1,198,148																						
2. Classroom Supplies	\$ 40,659																						
3. Administration	\$ 178,508																						
4. Support Services - Students	\$ 8,090																						
5. All Other Support Services and Operations	\$ 4,522																						
6. Total (lines 1-5)	<u>\$ 1,429,927</u>																						
7. Current Expenses from Federal Projects, excluding those projects intended to replace local tax revenues (e.g., most Impact Aid Projects)	\$ 0																						
8. Current Expenses from State and Local Projects, including those projects intended to replace local tax revenues (e.g., most Impact Aid Projects)	\$ 1,429,927																						

SUPPLEMENTARY INFORMATION

F. 1. Number of Full-Time Equivalent Certified Teachers	<u>6</u>
2. Number of Full-Time Equivalent Noncertified Teachers	<u>7</u>
3. Number of Full-Time Equivalent Contract Teachers	<u>0</u>
4. Number of Schools	<u>1</u>
5. Actual Days in Session	<u>146</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>11,660</u>
8. Textbooks (Function 1000, Object Code 6642)	\$ <u>11,162</u>

	Certified Teachers (Object 6112)	Noncertified Teachers (Object 6152)	Certified Substitutes (Object 6113)	Noncertified Substitutes (Object 6153)	Contract Teachers (Object 6325)
G. TEACHER SALARIES (Function 1000)					
1. Regular Education	515,566	375,922	10,188	5,100	0
2. Special Education	0	0	0	0	0
3. Vocational Education	0	0	0	0	0
4. Other Programs	0	0	0	0	0
5. Cocurr. Act., Athletics, & Other (Program 600)	0	0	0	0	0

H. FY 2018 ADDITIONAL TEACHER SALARY INCREASE (LAWS 2017, Ch. 305, §33)	
1. Total FY 17 salary amount of eligible teachers that received 1.06% salary increase	\$ <u>793,591</u>
2. Funding received to pay eligible teachers for the 1.06% salary increase in FY 18	\$ <u>1,693,723</u>
3. Actual amount paid to eligible teachers for the 1.06% salary increase in FY 18	\$ <u>881,475</u>
4. Difference (line 2 minus line 3)	<u>\$ 812,248</u>

SUPPLEMENTARY INFORMATION (Cont'd)

A. ENROLLMENT OF GIFTED PUPILS BY GRADE

Areas of Identification	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Non-Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	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 Technological Education
7. Career Education
8. **Total (lines 1-7)**

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL	
75,581	73,034	1.
0		2.
0		3.
0		4.
0		5.
0		6.
0		7.
75,581	73,034	8.

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	0	0	0	0	0	0	0	1.
1140-1150 ESEA Title II - Prof. Dev. And Technology	0	0	0	0	0	0	0	0	2.
1160 ESEA Title IV - 21st Century Schools	0	0	0	0	0	0	0	0	3.
1170-1180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0	0	0	4.
1190 ESEA Title III - Limited Eng. & Immigrant Students	0	0	0	0	0	0	0	0	5.
1200 ESEA Title VII - Indian Education	0	0	0	0	0	0	0	0	6.
1210 ESEA Title VI - Flexibility and Accountability	0	0	0	0	0	0	0	0	7.
1220 IDEA, Part B	0	0	0	0	0	0	0	0	8.
1230 Johnson-O'Malley	0	0	0	0	0	0	0	0	9.
1240 Workforce Investment Act	0	0	0	0	0	0	0	0	10.
1250 AEA - Adult Education	0	0	0	0	0	0	0	0	11.
1260-1270 Vocational Education - Basic Grants	0	0	0	0	0	0	0	0	12.
1280 ESEA Title X - Homeless Education	0	0	0	0	0	0	0	0	13.
1290 Medicaid Reimbursement	0	0	0	0	0	0	0	0	14.
1300 Charter School Implementation Project (Stimulus)	0	0	0	0	0	0	0	0	15.
13__ Impact Aid	0	0	0	0	0	0	0	0	16.
1310-1399 Other Federal Projects	0	0	0	0	0	0	0	0	17.
Total Federal Projects (lines 1-17)	0	0	0	0	0	0	0	0	18.

STATE PROJECTS

1400 Vocational Education	0	0		0	0	0	0	0	19.
1410 Early Childhood Block Grant	0	0		0	0	0	0	0	20.
1420 Extended School Year - Pupils with Disabilities	0	0		0	0	0	0	0	21.
1425 Adult Basic Education	0	0		0	0	0	0	0	22.
1430 Chemical Abuse Prevention Programs	0	0		0	0	0	0	0	23.
1435 Academic Contests	0	0		0	0	0	0	0	24.
1450 Gifted Education	0	0		0	0	0	0	0	25.
1456 College Credit Exam Incentives		900		0	0	900	0	0	26.
1457 Results-Based Funding		49,933		0	0	49,933	0	0	27.
1460 Environmental Special Plate	0	0		0	0	0	0	0	28.
1465 Charter School Stimulus Fund	0	0		0	0	0	0	0	29.
1470-1499 Other State Projects	0	0		0	0	0	0	0	30.
Total State Projects (lines 19-30)	0	50,833		0	0	50,833	0	0	31.

Total Federal and State Projects (lines 18 and 31)

32.	0	50,833	0	0	0	50,833	0	0	32.
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ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Programs 100-600								
Projects (1000-1999)	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	862,288	318,274	237,511	50,917	1,369	0	22,295	0
2000 Support Services								
2100 Students	15,859	12,599	14,753	99	1,493	0	0	0
2200 Instruction	0	0	0	0	0	0	0	0
2300 General Administration	25,259	5,136	62	0	0	0	0	0
2400 School Administration	58,078	11,037	14,259	725	3,413	0	0	0
2500, 2900 Central Services, Other Support Services	0	0	62,402	1,476	305	0	0	0
2600 Operation & Maintenance of Plant	32,576	5,026	7,995	7,409	4,991	0	0	0
2700 Student Transportation	0	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services								
3100 Food Service Operations	0	0	0	0	0	0	0	0
3400 Bookstore Operations	0	0	0	0	0	0	0	0
4000 Facilities Acquisition & Construction	0	0	0	0	0	0	0	0
Total (lines 1-11)	994,060	352,072	336,982	60,626	11,571	0	22,295	0

	All Expense Object Codes (Excluding 6700 and 6900)	Property Disbursements
1. Program 700 - Adult/Continuing Education Programs	0	0
2. Program 800 - Community College Education Programs	0	0
3. Program 900 - Community Services Program	0	0
4. Function 3300 - Community Services Operations (all Programs)	0	0

Property Disbursements by Type

1. Land and Land Improvements	0
2. Buildings	0
3. Equipment	0
4. Construction	0

Debt Service

1. Interest 6850	0
2. Redemption of Principal	0

All Programs
0
0
0
0

All Programs
0
0
0
0

All Programs
0
0

Cash and Investments held at June 30, 2018

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	905,360

Long-term and Short-term Debt

1. Long-term Debt Outstanding, July 1, 2017	0
2. Long-term Debt issued during FY 2018	0
3. Long-term Debt retired during FY 2018	0
4. Long-term Debt Outstanding, June 30, 2018	0
5. Short-term Debt Outstanding, July 1, 2017	0
6. Short-term Debt Outstanding, June 30, 2018	0

Utilities and Energy Detail (Only Function 2600)

1. 6410 Utility Services	13,591
2. 6621-6626 Energy	25,307

Technology (All Functions)

1. Technology-related supplies & purchased services	10,757
2. Technology-related hardware & software	37,714

Page	Reference	
General		<p>These instructions are provided to help schools prepare the Charter School Annual Financial Report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page.</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 school for comparison purposes. This information assists sponsors, school governing boards, administrators, ADE, legislators, other governmental agencies, and taxpayers in determining whether charter schools are meeting their stewardship responsibilities.</p>
		<p>The school should report all amounts to the nearest dollar. Information should not be entered in the shaded areas or protected cells. Formulas should not be changed and applicable footnotes and instructions should be followed to ensure uploaded files will pass all validation checks.</p>
		<p>All actual revenues, expenses, and account balances presented on the AFR must agree with the school's accounting records as of June 30, 2018. Revenue and expense account codes used in the AFR agree with the Uniform System of Financial Records for Arizona Charter Schools (USFRCS) Chart of Accounts. Expense budget amounts should be taken from the school's most recently revised or adopted budget, which has been submitted to ADE, for FY 2018.</p>
		<p>Revenues must include cash receipts through June 30, 2018, 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 2018 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, 2018, 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>
Cover	Name, County, CTDS Number	<p>The school 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 nine 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.</p>

1	General	Report all revenues received by the school on this page.
1	1600 Food Service, Line 6	Report all revenues received from dispensing food to students and adults. If the school 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 school did not collect any revenue from students or adults for food service, enter a 0 value on the line.
1	3200 Restricted, Line 16	Revenues received in the Classroom Site Project, Instructional Improvement Project, Structured English Immersion Project and Compensatory Instruction Project should be reported as Restricted. If you are not following the USFRCS Chart of Accounts, please report these Projects as 3200 Restricted for federal survey purposes. See the USFRCS Chart of Accounts for more information on Project, Function, and Object Codes and Descriptions. http://www.azauditor.gov/sites/default/files/USFRCS.pdf
1	4100, 4300 Unrestricted/Restricted Received Directly from the Federal Government, Line 20	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported on Line 23 as 4800 Federal Impact Aid.
2	Expenses, Lines 1-36	Do not include expenses of project codes 1100 through 1499 with other schoolwide project expenses on lines 1 through 36. Do not include payments for capital acquisitions or depreciation expense.
2	Federal and State Projects, Line 37	The total of budget and actual federal and state project expenses (project codes 1100 through 1499 on page 9) should be included on line 37. The total of budgeted and actual expenses on line 37 should agree with the total of federal and state project expenses on line 32 of page 9.
7	Section B— Audit Services	Record amounts expended in FY 2018 for audit services. Non-federal audit expense incurred in FY 2018 may be included on the budget work sheets for FY 2020 for reimbursement pursuant to A.R.S. §15-914. In order to receive reimbursement in FY 2020, non-federal audit expenses must be included in the FY 2018 AFR. Amounts reported must be amounts actually spent in FY 2018. Do not include the costs of consulting or other services paid to audit firms in the non-federal or federal audit services actual expenses.

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, 2018. 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 school'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, 2018. 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, 2018.
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, 2018, 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 school'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 school's capital assets list as of June 30, 2018.
7	Section D— Investment in Capital Assets, Line 5	Enter the total cost of construction in progress as of June 30, 2018. This amount is not recorded on the capital assets list as of June 30, 2018.
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 required to be reported include expenses from all projects for elementary and secondary education. Current expenses do not include 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 Program Codes 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 Program Codes 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 Program Codes 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 Program Codes 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 Program Codes 700, 800, and 900.
7	Section E— Current Expenses by Source, Lines 7 and 8	The Every Student Succeeds Act (ESSA) requires current expenses to be reported by source. Report the portion of current expenses from line 6 that were paid from federal projects, excluding current expenses paid from federal projects intended to replace local tax revenues (e.g., Impact Aid) on line 7. If no expenses were paid from federal projects, enter a 0 value on line 7. Line 8 contains a formula to calculate the current expenses from state and local projects.
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 only be reported on one line. If a teacher is both a certified and contract teacher, only report 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 one 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, and 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— FY 2018 Additional Teacher Salary Increase, Line 1	Enter the actual FY 2017 total salary amount, including base salaries, Classroom Site Project Performance Pay, overtime, and additional compensation, of all teachers that received payments for the intended 1.06% salary increase.
7	Section H— FY 2018 Additional Teacher Salary Increase, Line 2	Enter the total amount of funding received from ADE to pay eligible teachers for the intended 1.06% salary increase in FY 2018.
7	Section H— FY 2018 Additional Teacher Salary Increase, Line 3	Enter the total amount paid to eligible teachers for the intended 1.06% salary increase in FY 2018.
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. Supporting documentation should be retained 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	Program 200 Totals	Program 200 Budget and Program 200 Actual column totals should equal line 27 on page 2.
9	Federal and State Projects	Amounts for indirect costs, expenses, capital acquisitions, and ending balance should agree with the school's completion reports filed with the ADE Grants Management Office.
9	Impact Aid and Other Federal Projects, Lines 16 and 17	Enter Impact Aid amounts on Line 16 and all Other Federal Projects (less Impact Aid) on Line 17.

9	Federal and State Projects, Line 32	The total budget and actual expenses on line 32 should agree with the total column for federal and state projects on line 37 of page 2.
10	General	<p>The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. <u>NPEFS data is required to be submitted by all schools</u> and 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> <p>See the USFRCS Chart of Accounts for more information on Project, Function, and Object Codes and Descriptions http://www.azauditor.gov/sites/default/files/USFRCS.pdf</p>
10	Programs 100-600	Amounts reported for programs 610, 620, and 630 on page 2, should be included within the amounts reported for programs 100-600 here.
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	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. Total property disbursements in this table should equal the sum of property disbursements in the two 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	Cash and Investments held at fiscal year end	<p>Schools 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 one 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 one year or less such as bank revolving lines of credit and other short-term debt. Schools 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	<p>Report expenses for utility services coded to object code 6410, such as water and sewage services, 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.</p>
10	Technology Detail	<p>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.</p>