

Charter name
Pioneer Technology & Arts Academy
 d.b.a. (as applicable)

Instructions

Complete the Cover, School listing, and Accounting data tabs first. See instructions.

**FY 2022
 State of Arizona
 Charter School Annual Financial Report**

We, the Governing Board of the Charter School, hereby certify the Annual Financial Report and School Level Reporting form per A.R.S. §§15-183(E)(6) and 15-904 for Fiscal Year 2022.

_____	Board Chair
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
Signed _____	Title _____

The annual financial report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 15, 2022 contain(s) the data for the annual financial report described at left.

_____ awest@ptaaschool.org
 Charter school official signature Email
Angela West
 Charter school official (typed name)

_____ pmahoney@ptaaschool.org
 Charter school official signature Email
Pam Mahoney
 Charter school official (typed name)

Total expenses by project	
1. Schoolwide and Other Special Projects (from page 2, line 33)	\$ <u>3,446,962</u>
2. Classroom Site Project (from page 2, line 34)	\$ <u>433,152</u>



X

Revenue

Instructions

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) Parent Startup Capital
- 14. Subtotal (lines 1-13)

	Actual
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	20,983
12.	0
13.	600,000
14.	620,983

1600 Food service revenues (from accounting data) \$0
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2000 Intermediate sources

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

15.	0
16.	0
17.	0
18.	0

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)

19.	3,418,706
20.	31,827
21.	423,527
22.	0
23.	0
24.	3,874,059

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.	0
26.	0
27.	136,518
28.	0
29.	0
30.	0
31.	136,518

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

32.	4,631,560
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Charter school		Phoenix Education Management LLC					County		Maricopa		CTDS number		078716000
Expenses	Instructions	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 1200-1222 Other Special Projects													
100 Regular education													
1000 Instruction	1.	308,650	148,290	263,740	332,727	14,682	1,289,782	1,068,090	2,044,288	-47.75%	1.		
2000 Support services													
2100 Students	2.	134,958	26,458	0	133	4,202	112,425	165,751	154,606	7.21%	2.		
2200 Instruction	3.	0	0	7,287	118,120	0	126,199	125,407	58,054	116.02%	3.		
2300 General administration	4.	60,000	27,101	0	170,311	66,306	320,254	323,717	317,994	1.80%	4.		
2400 School administration	5.	120,000	24,451	12,775	43,957	8,446	193,125	209,630	316,389	-33.74%	5.		
2500 Central services	6.	60,000	12,561	18,638	0	15,466	96,478	106,665	117,355	-9.11%	6.		
2600 Operation & maintenance of plant	7.	0	0	410,245	0	523,905	1,073,925	934,149	336,938	177.25%	7.		
2900 Other support services	8.	0	0	0	0	0	0	0	0	0.00%	8.		
3000 Operation of noninstructional services	9.	0	0	0	0	95,152	100,425	95,152	490,817	-80.61%	9.		
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0	1,415,715	-100.00%	10.		
5000 Debt service	11.	0	0	0	0	1,352	11,588	1,352	0	--	11.		
610 School-sponsored cocurricular activities	12.	0	0	0	0	0	0	0	0	0.00%	12.		
620 School-sponsored athletics	13.	0	0	0	4,745	2,448	46,350	7,194	4,830	48.94%	13.		
630 Other instructional programs	14.	0	0	0	0	0	0	0	0	0.00%	14.		
700, 800, 900 Other programs	15.	0	0	0	0	0	0	0	0	0.00%	15.		
Subtotal (lines 1-15)	16.	683,608	238,861	712,685	669,994	731,959	3,370,551	3,037,107	5,256,986	-42.23%	16.		
200 Special education													
1000 Instruction	17.	120,000	12,454	0	0	0	131,468	132,454	459,148	-71.15%	17.		
2000 Support services													
2100 Students	18.	60,050	6,510	0	0	0	65,853	66,560	73,278	-9.17%	18.		
2200 Instruction	19.	170,150	15,456	0	0	0	182,801	185,606	83,494	122.30%	19.		
2300 General administration	20.	0	0	17,579	0	0	65,477	17,579	80,637	-78.20%	20.		
2400 School administration	21.	0	0	0	0	0	0	0	0	0.00%	21.		
2500 Central services	22.	0	0	0	0	0	0	0	0	0.00%	22.		
2600 Operation & maintenance of plant	23.	0	0	0	0	0	0	0	0	0.00%	23.		
2900 Other support services	24.	0	0	0	0	0	0	0	0	0.00%	24.		
3000 Operation of noninstructional services	25.	0	0	0	0	0	0	0	0	0.00%	25.		
4000 Facilities acquisition & construction	26.	0	0	0	0	0	0	0	0	0.00%	26.		
5000 Debt service	27.	0	0	0	0	0	0	0	0	0.00%	27.		
Subtotal (lines 17-27)	28.	350,200	34,420	17,579	0	0	445,599	402,199	696,557	-42.26%	28.		
400 Pupil transportation	29.	0	0	0	0	7,261	46,350	7,261	79,362	-90.85%	29.		
530 Dropout prevention programs	30.	0	0	0	0	0	0	0	0	0.00%	30.		
540 Joint career & technical ed. & vocational ed. center	31.	0	0	0	0	0	0	0	0	0.00%	31.		
550 K-3 Reading	32.	0	0	0	0	395	0	395	0	--	32.		
Subtotal (lines 16 and 28-32)	33.	1,033,808	273,281	730,264	669,994	739,616	3,862,500	3,446,962	6,032,905	-42.86%	33.		
Classroom Site Project (from page 3, line 6)	34.	134,658	10,301	288,192	0	0	152,688	433,152	511,946	-15.39%	34.		
Instructional Improvement Project	35.	0	0	0	0	0	0	19,342	18,547	4.29%	35.		
English Language Learner Project (from page 5, line 14)	36.	41,001	0	0	0	0	68,271	41,001	0	--	36.		
Compensatory Instruction Project (from page 5, line 28)	37.	38,999	0	0	0	0	68,271	38,999	0	--	37.		
Federal and State Projects (from page 8, line 34)	38.	0	0	0	0	0	0	0	146,040	-100.00%	38.		
Total (lines 33-38)	39.						4,151,730	3,979,456	6,709,438	-40.69%	39.		

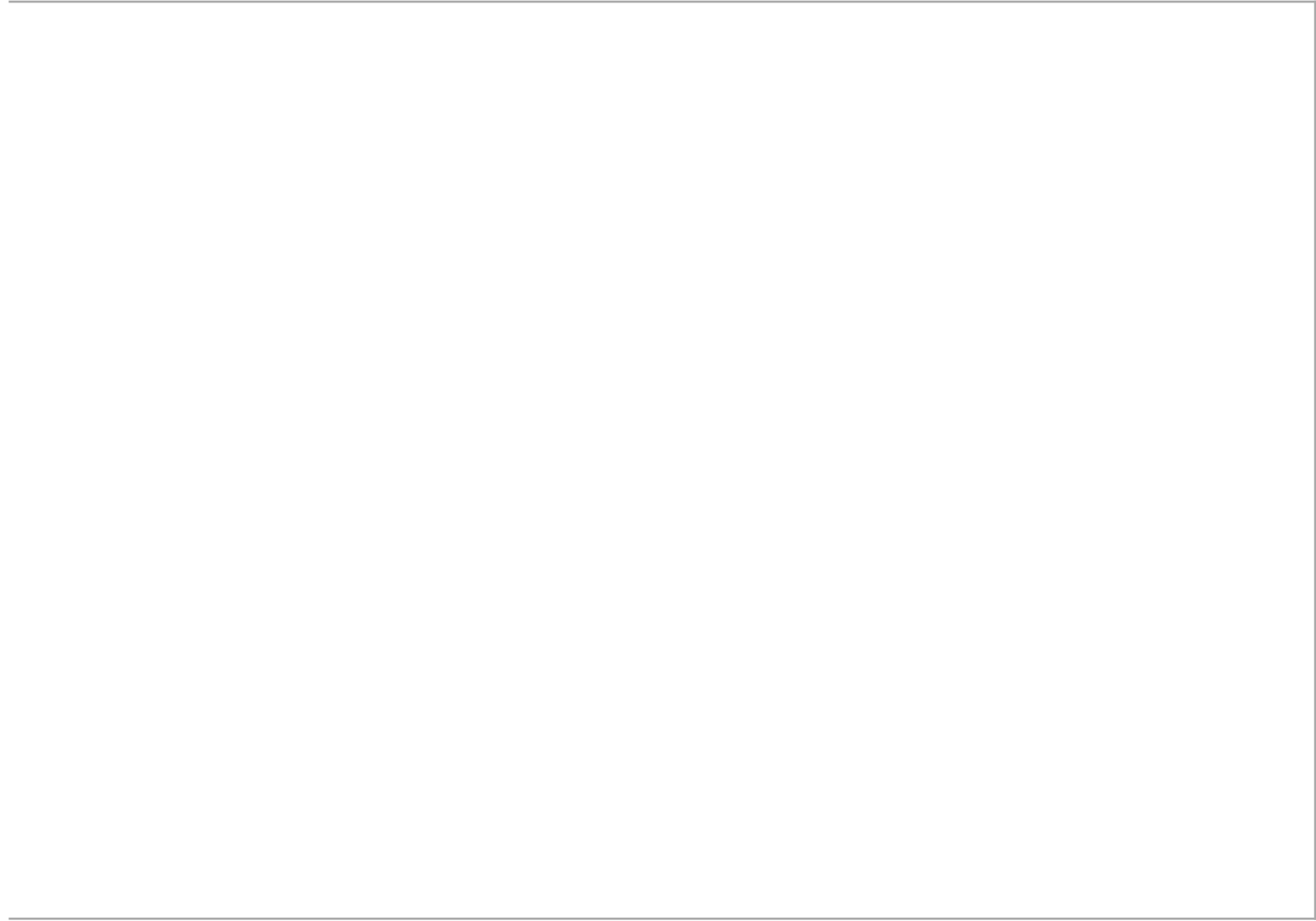
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600
Classroom Site Project 1010					
1000 Instructions	1.	134,658	10,301	288,192	0
2100 Support services—students	2.	0	0	0	0
2200 Support services—instructions	3.	0	0	0	0
2300 Support services—general administration	4.			0	
3300 Community services operation	5.	0	0	0	
Total Classroom Site Project (lines 1-5)	6.	134,658	10,301	288,192	0

Classroom Site Project 1010 property payments	
Property disbursements	7. 0
Interest 6850	8. 0
Redemption of principal	9. 0

Additional Classroom Site Project information		Classroom Site Project 1010
Beginning project balance	10.	572
Revenues	11.	406,700
Interest earned	12.	0
Total revenues (lines 11 and 12)	13.	406,700
Total available (lines 10 and 13)	14.	407,272
Expenses (from lines 6, 7, 8, and 9)	15.	433,152
Ending project balance (line 14 minus line 15)	16.	(25,879)

078716000

Totals	
Budget	Actual
433,152	433,152
0	0
0	0
0	0
0	0
433,152	433,152



Charter school Phoenix Education Management LLC County Maricopa CTDS number 078716000

Expenses	Instruction 1000	Support services 2000	Totals	
			Budget	Actual
Instructional Improvement Project 1020				
Teacher compensation increases	0	0	0	0
Class size reduction	0	0	0	0
Dropout prevention programs	0	0	0	0
Instructional improvement programs	19,342	0	0	19,342
Total Inst. Imp. expenses (lines 1-4, should equal line 9 below)	19,342	0	0	19,342

Additional Instructional Improvement Project information	Actual
Beginning project balance	2,516
Revenues	16,826
Total available (lines 6 and 7)	19,342
Expenses (line 5 above)	19,342
Ending project balance (line 8 minus line 9)	0

Arizona Industry Credentials Incentive Project—detailed expenses	Budget	Actual
Teacher instructional costs and professional development	0	0
Student cost of certification, credentialing or licensure	0	0
Developmental costs	0	0
Instructional hardware, software or supplies	0	0
Career exploration	0	0
Total Arizona Industry Credentials Incentives expenses	0	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.	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.		29,900	0	0	0	0	53,784	29,900	4.
2000 Support services										
2100 Students	5.		11,101	0	0	0	0	14,487	11,101	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.		41,001	0	0	0	0	68,271	41,001	12.
430 Pupil transportation—ELL incremental costs										
2000 Support services										
2700 Student transportation	13.		0	0	0	0	0	0	0	13.
Total (lines 12 and 13)	14.	0	0	41,001	0	0	0	68,271	41,001	(41,001) 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.		30,150	0	0	0	0	53,784	30,150	18.
2000 Support services										
2100 Students	19.		8,849	0	0	0	0	14,487	8,849	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.		38,999	0	0	0	0	68,271	38,999	26.
435 Pupil Trans.—ELL compensatory instruction										
2000 Support services										
2700 Student transportation	27.		0	0	0	0	0	0	0	27.
Total (lines 26 and 27)	28.	0	0	38,999	0	0	0	68,271	38,999	(38,999) 28.

Charter school

Phoenix Education Management LLC

County

Maricopa

CTDS number 078716000

Instructions		July 1, 2021	June 30, 2022
A. Cash balance		\$ 349,815	\$ 338,116
B. Audit services			
		Budget	Actual
1. Nonfederal		17,225	17,225
2. Federal		0	0
3. Total (lines 1 and 2)		17,225	17,225
C. Capital acquisitions			
		Budget	Actual
1. 0181 Intangible assets			0
2. 0191 Land and land improvements		0	0
3. 0192 Site improvements		0	0
4. 0194 Buildings and building improvements		0	0
5. 0196 Equipment		0	231,125
6. 0198 Construction in progress		0	0
7. Total capital acquisitions (lines 1-6)		0	231,125
D. Investment in capital assets as of June 30, 2022			
1. 0181 Intangible assets		\$ 0	
2. 0191 Land and land improvements		\$ 0	
3. 0192 Site improvements		\$ 0	
4. 0194 Buildings and building improvements		\$ 0	
5. 0196 Equipment		\$ 0	
6. 0198 Construction in progress		\$ 0	
7. Total (lines 1-6)		\$ 0	
E. Current expenses by category			
1. Classroom instruction excluding classroom supplies (function 1000, except line 2 amount)		\$ 1,992,773	
2. Classroom supplies (function 1000, object code 6600)		\$ 344,007	
3. Administration (functions 2300, 2400, 2500, and 2900)		\$ 657,591	
4. Support services—students (function 2100)		\$ 800,994	
5. All other support services and operations (functions 2200, 2600, 2700, 3100, and 3400)		\$ 663,049	
6. Total (lines 1-5)		\$ 4,458,414	
7. Current expenses from federal sources		\$ 136,518	
8. Current expenses from State and local sources		\$ 4,321,896	

Supplementary information

F. 1. Number of full-time equivalent certified teachers	8
2. Number of full-time equivalent noncertified teachers	13
3. Number of full-time equivalent contract teachers	0
4. Number of schools	1
5. Actual days in session	180
6. Tuition expense (except payments to other Arizona schools or districts)	\$ 0
7. Tuition expense (paid to other Arizona schools or districts)	\$ 0
8. Textbooks (function 1000, object code 6642)	\$ 336,656

G. Teacher salaries (function 1000)	Certified teachers (object 6112)	Noncertified teachers (object 6152)	Certified substitutes (object 6113)	Noncertified substitutes (object 6153)	Contract teachers (object 6325)
1. Regular education	323,568	759,855	100,040	0	0
2. Special education	65,003	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. 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 2022.	
1. Average salary of all teachers employed in FY 2022	\$ 49,285
2. Average salary of all teachers employed in FY 2021	\$ 44,135
3. Increase in average teacher salary from FY 2021	\$ 5,150
4. Percentage increase	\$ 11.7%

Comments on average salary calculation (optional):

5. Average salary of all teachers employed in FY 2018	\$ 41,701
6. Total percentage increase in average teacher salary since FY 2018	\$ 18.2%

Charter school

Phoenix Education Management LLC

County Maricopa

CTDS number 078716000

Instructions

Supplementary information (Cont'd)

A. Enrollment of gifted pupils by grade

Areas of identification

- 1. Quantitative reasoning
- 2. Verbal reasoning
- 3. Nonverbal reasoning
- 4. Total duplicated enrollment (lines 1-3)

	Grade												Total				
	K	1	2	3	4	5	6	7	8	9	10	11			12		
1. Quantitative reasoning	0	0	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	0	0	2.
3. Nonverbal reasoning	0	0	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	0	0	4.

B. Expenses for gifted pupils (elementary & secondary)

Actual expenses for all gifted programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

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	
1. Total all disability classifications	445,599	445,599	1.
2. Gifted education	0	0	2.
3. ELL incremental costs	0	0	3.
4. ELL compensatory instruction	0	0	4.
5. Remedial education	0	0	5.
6. Vocational and technical education	0	0	6.
7. Career education	0	0	7.
8. Total (lines 1-7)	445,599	445,599	8.

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

0	0	9.
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Federal and State projects		Beginning balance actual	Revenue actual	Indirect costs actual	Reversions actual	Expenses		Capital acquisitions actual	Ending balance actual
Instructions						Budget	Actual		
Federal projects									
1100-1130 ESEA Title I—Helping Disadvantaged Children	1.	0	0	0	0	0	0	0	0
1140-1150 ESEA Title II—Prof. Dev. And Technology	2.	0	0	0	0	0	0	0	0
1160 ESEA Title IV—21st Century Schools	3.	0	0	0	0	0	0	0	0
1170-1180 ESEA Title V—Promote Informed Parent Choice	4.	0	0	0	0	0	0	0	0
1190 ESEA Title III—Limited Eng. & Immigrant Students	5.	0	0	0	0	0	0	0	0
1200 ESEA Title VII—Indian Education	6.	0	0	0	0	0	0	0	0
1210 ESEA Title VI—Flexibility and Accountability	7.	0	0	0	0	0	0	0	0
1220 IDEA, Part B, including ARP—IDEA Grants	8.	0	0	0	0	0	0	0	0
1230 Johnson-O'Malley	9.	0	0	0	0	0	0	0	0
1240 Workforce Investment Act	10.	0	0	0	0	0	0	0	0
1250 AEA—Adult Education	11.	0	0	0	0	0	0	0	0
1260-1270 Vocational Education—Basic Grants	12.	0	0	0	0	0	0	0	0
1280 ESEA Title X—Homeless Education	13.	0	0	0	0	0	0	0	0
1290 Medicaid Reimbursement	14.	0	0	0	0	0	0	0	0
1300 Charter School Implementation Project (Stimulus)	15.	0	0	0	0	0	0	0	0
13 Impact Aid	16.	0	0	0	0	0	0	0	0
1310-1399 Other Federal Projects	17.	0	136,518	0	136,518	0	0	0	(0)
Total federal projects (lines 1-17)	18.	0	136,518	0	136,518	0	0	0	(0)
Total COVID-19 federal relief projects included above	19.	0	0	0	0	-	0	0	0
State projects									
1400 Vocational Education	20.	0	0		0	0	0	0	0
1410 Early Childhood Block Grant	21.	0	0		0	0	0	0	0
1420 Extended School Year—Pupils with Disabilities	22.	0	0		0	0	0	0	0
1425 Adult Basic Education	23.	0	0		0	0	0	0	0
1430 Chemical Abuse Prevention Programs	24.	0	0		0	0	0	0	0
1435 Academic Contests	25.	0	0		0	0	0	0	0
1450 Gifted Education	26.	0	0		0	0	0	0	0
1456 College Credit Exam Incentives	27.	0	0		0	0	0	0	0
1457 Results-Based Funding	28.	0	0		0	0	0	0	0
1460 Environmental Special Plate	29.	0	0		0	0	0	0	0
1465 Charter School Stimulus Fund	30.	0	0		0	0	0	0	0
14 Arizona Industry Credentials Incentive	31.	0	0		0	0	0	0	0
1470-1499 Other State Projects	32.	0	0		0	0	0	0	0
Total State projects (lines 20-32)	33.	0	0		0	0	0	0	0
Total federal and State projects (lines 18 and 33)	34.	0	136,518	0	136,518	0	0	0	(0)

Additional information for National Public Education Financial Survey Reporting

Instructions

Projects (1000-1999)

- 1000 Instruction
- 2000 Support services
 - 2100 Students
 - 2200 Instruction
 - 2300 General administration
 - 2400 School administration
 - 2500, 2900 Central services, other support services
 - 2600 Operation & maintenance of plant
 - 2700 Student transportation
- 3000 Operation of noninstructional services
 - 3100 Food service operations
 - 3400 Bookstore operations
- Total (lines 1-10)
- From federal sources (from line 11 above)
- From State & local sources (from line 11 above)
- 4000 Facilities acquisition & construction

		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
1.	1000 Instruction	623,359	171,045	554,294	332,727	0	14,682	(0)	0
2.	2000 Support services								
2.	2100 Students	214,958	32,968	0	133	0	6,650	(0)	0
3.	2200 Instruction	170,150	15,456	7,287	118,120	395	0	0	0
4.	2300 General administration	60,000	27,101	36,921	175,056	0	30,173	36,133	0
5.	2400 School administration	120,000	24,451	12,775	43,957	0	3,587	4,859	0
6.	2500, 2900 Central services, other support services	60,000	12,561	18,638	0	15,466	0	0	0
7.	2600 Operation & maintenance of plant	0	0	410,245	0	275,000	0	248,905	0
8.	2700 Student transportation	0	0	0	0	0	7,261	(0)	0
9.	3000 Operation of noninstructional services								
9.	3100 Food service operations	0	0	0	0	0	2,639	0	0
10.	3400 Bookstore operations	0	0	0	0	0	0	100,000	0
11.	Total (lines 1-10)	1,248,466	283,582	1,040,160	669,994	290,861	64,993	389,896	0
12.	From federal sources (from line 11 above)	0	0	0	0	0	0	0	0
13.	From State & local sources (from line 11 above)	1,248,466	283,582	1,040,160	669,993	290,861	64,993	389,897	0
14.	4000 Facilities acquisition & construction	0	0	0	0	0	0	0	0

- 1. Program 700—Adult/continuing education programs
- 2. Program 800—Community college education programs
- 3. Program 900—Community services program
- 4. Function 3300—Community services operations (programs 700-900)

All expense object codes (excluding 6700 and 6900)	Property disbursements
0	0
0	0
0	0
0	0

Property disbursements by type

- 1. Intangible assets
- 2. Land and land improvements
- 3. Buildings
- 4. Equipment
- 5. Construction

All programs
0
0
0
0
0

Debt service

- 1. 6850 Interest
- 2. Redemption of principal
- 3. 6800 Other (function 5000, excluding 6850)

Programs 100-630
0
0
1,352

Revenue from selected federal sources

- 1. ESEA Title IV—Student Support and Academic Enrichment Grants
- 2. ESEA Title IV—21st Century Community Learning Centers
- 3. ESEA Title V—Rural Education-Rural and Low-Income School Program
- 4. ESEA Title V—Rural Education-Small, Rural School Achievement Program

0
0
0
0

Cash and investments held at June 30, 2022

- 1. Sinking funds
- 2. Bond funds
- 3. Other funds, except for any employee retirement funds

0
0
0

Long-term and short-term debt

- 1. Long-term debt outstanding, July 1, 2021
- 2. Long-term debt issued during FY 2022
- 3. Long-term debt retired during FY 2022
- 4. Long-term debt outstanding, June 30, 2022
- 5. Short-term debt outstanding, July 1, 2021
- 6. Short-term debt outstanding, June 30, 2022

0
0
0
0
0
649,443

Utilities and energy detail (only function 2600)

- 1. 6410 Utility services
- 2. 6621-6626 Energy

128,948
0

Technology (all functions)

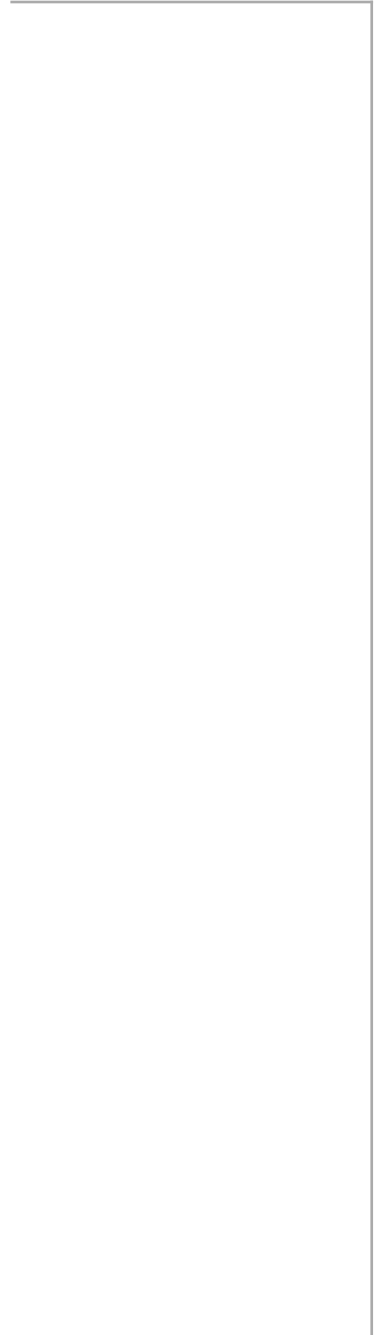
- 1. 6330 Technical services
- 2. 6432 Technology-related repairs and maintenance
- 3. 6441 Rental of computers and related equipment
- 4. 6531 Telecommunications
- 5. 6650 Technology-related supplies
- 6. Technology-related hardware and software

0
21,527
\$ -
\$ 1,432.60
\$ 9,319
\$ 197,000.88

Support services-instruction detail

- 1. 2220 Improvement of instruction
- 2. 2230 Library/media services

0
0



Charter name	Phoenix Education Management LLC
CTDS number	078716000
County	Maricopa

Instructions

School #	School name	School CTDS	Unweighted attending student count	Unit code(s)	Primary unit code	Comments
Charterwide		078716000	426.800			
Private schools						
CTED (Member Districts)						
School 1						
School 2						
School 3						
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						

Instructions	Accounting data must be reported in accordance with the USFRCS. Click here for Element 2 detailed description of project, program.	Description	YTD Transactions	Project
Element 1				
Copy and paste accounting data into cell A2. For efficiency, this file is set to collect 37,000 rows of data. If you have more than 37,000 rows, please email the Auditor General's Accountability Services Division at asd@azauditor.gov to request a larger capacity file.				
		Frost Bank - Checking	\$ 333,168.91	1000-Schoolwide Project
		Frost Bank - Payroll	\$ 4,946.42	1000-Schoolwide Project
		Accounts Receivable	\$ 159,573.77	1000-Schoolwide Project
		Inventory Asset	\$ 81,969.93	1000-Schoolwide Project
		Leasehold Improvements	\$ 222,883.65	1000-Schoolwide Project
		Accum. Depr. - Leasehold Improv	\$ 69,171.97	1000-Schoolwide Project
		FF&E-CSP	\$ 29,369.46	1000-Schoolwide Project
		Computers & Office Equipment	\$ 197,000.88	1000-Schoolwide Project
		Furniture & Fixtures	\$ 18,124.91	1000-Schoolwide Project
		Accum. Depr. - Office Equipment	\$ 34,124.63	1000-Schoolwide Project
		Accum. Depr. - Furniture & Fixt	\$ 16,410.50	1000-Schoolwide Project
		Security Deposits Asset	\$ 50,000.00	1000-Schoolwide Project
		Accounts Payable	\$ 122,750.05	1000-Schoolwide Project
		Chase Card	\$ 7,409.10	1000-Schoolwide Project
		Amex 1003	\$ 44,865.97	1000-Schoolwide Project
		Accrued Expenses	\$ 9,136.91	1000-Schoolwide Project
		Accrued Payroll	\$ 13,975.48	1000-Schoolwide Project
		Due to SSS Education Corp	\$ (600,000.00)	1000-Schoolwide Project
		Due to SSS Partners	\$ 49,443.31	1000-Schoolwide Project
		Opening Balance Equity	\$ 82,969.93	1000-Schoolwide Project
		Unrestricted Net Assets	\$ 35,932.77	1000-Schoolwide Project
		Other Income	\$ (11,198.15)	1000-Schoolwide Project
		School Uniforms Income	\$ (9,784.70)	1000-Schoolwide Project
		Other Income-CSP Grant	\$ (136,517.77)	1310-1399-Other Federal Projects
		Revenue from State Sources	\$ (31,826.95)	1000-Schoolwide Project
		Program Income-Equilization	\$ (3,418,705.68)	1000-Schoolwide Project
		Prop 123 - Unrestricted	\$ (16,826.18)	1020-Instructional Improvement Project
		1011 Prop 301 Revenue	\$ (81,340.09)	1010-Classroom Site Project
		1012 Prop 301 Revenue	\$ (162,680.20)	1010-Classroom Site Project
		1013 Prop 301 Revenue	\$ (162,680.19)	1010-Classroom Site Project
		Payroll Expenses	\$ 13,975.48	1000-Schoolwide Project
		1011 Prop 301 Salaries	\$ 76,500.00	1010-Classroom Site Project
		1012 Prop 301 Salaries	\$ 58,158.44	1010-Classroom Site Project
		1011 Prop 301 Benefits	\$ 5,852.25	1010-Classroom Site Project
		1012 Prop 301 Benefits	\$ 4,449.12	1010-Classroom Site Project
		Teaching Staff - Non - Exempt	\$ 215,951.76	1000-Schoolwide Project
		Teaching Staff - Non - Exempt	\$ 29,900.00	1071-English Language Learner
		Teaching Staff - Non - Exempt	\$ 11,101.00	1071-English Language Learner
		Teaching Staff - Non - Exempt	\$ 30,150.00	1072-Compensatory Instruction Project
		Teaching Staff - Non - Exempt	\$ 8,849.00	1072-Compensatory Instruction Project
		Teaching Staff - Non - Exempt	\$ 120,000.00	1000-Schoolwide Project
		Teaching Staff - Non - Exempt	\$ 60,050.00	1000-Schoolwide Project
		Teaching Staff - Non - Exempt	\$ 170,150.00	1000-Schoolwide Project
		Administration Staff - Exempt	\$ 134,957.90	1000-Schoolwide Project
		Administration Staff - Exempt	\$ 120,000.00	1000-Schoolwide Project
		Administration Staff - Exempt	\$ 60,000.00	1000-Schoolwide Project
		Administration Staff - Exempt	\$ 60,000.00	1000-Schoolwide Project
		Workshops & Conferences- Admin	\$ 395.00	1000-Schoolwide Project
		Office Supplies/Stationery	\$ 28,151.01	1000-Schoolwide Project
		Photo Copy Paper	\$ 133.47	1000-Schoolwide Project
		Printers/Photocopier Lease	\$ 13,062.50	1000-Schoolwide Project
		Photo Copy Accessories	\$ 288.46	1000-Schoolwide Project
		Social Security & Medicare	\$ 78,722.85	1000-Schoolwide Project
		Charter related expenses	\$ 12,500.00	1000-Schoolwide Project
		Office Supplies	\$ 65,136.39	1000-Schoolwide Project
		IT Expenses- Administrative	\$ 9,319.08	1000-Schoolwide Project
		Workers Compensation Policy	\$ 49,884.10	1000-Schoolwide Project
		IT Expenses- Administrative	\$ 9,319.08	1000-Schoolwide Project
		Health Benefits	\$ 98,405.68	1000-Schoolwide Project
		Health Benefits	\$ 12,454.00	1000-Schoolwide Project
		Health Benefits	\$ 6,510.00	1000-Schoolwide Project
		Health Benefits	\$ 15,456.00	1000-Schoolwide Project
		Health Benefits	\$ 26,458.00	1000-Schoolwide Project
		Health Benefits	\$ 24,451.00	1000-Schoolwide Project
		Health Benefits	\$ 12,561.00	1000-Schoolwide Project
		Staff Luncheon/Meals	\$ 3,587.06	1000-Schoolwide Project
		1013 Prop 301 Expenses	\$ 165,913.07	1010-Classroom Site Project
		Professional Dev. - Coaching	\$ 2,361.92	1000-Schoolwide Project
		Purchased Prof and Tech Svs	\$ 12,200.00	1000-Schoolwide Project
		Purchased Prof and Technical Svs	\$ 5,379.00	1000-Schoolwide Project
		Purchased Prof and Technical Svs	\$ 19,342.00	1020-Instructional Improvement Project
		Prop 1010 301 Epenses	\$ 122,278.75	1010-Classroom Site Project
		Audit Services	\$ 895.05	1000-Schoolwide Project
		ESP/EMO Contract Services	\$ 410,244.68	1000-Schoolwide Project
		ADP Processing Fees	\$ (3,086.32)	1000-Schoolwide Project
		Business Expense	\$ 585.00	1000-Schoolwide Project
		Cellular Phones	\$ 1,474.33	1000-Schoolwide Project
		Telephone, Telecommunications	\$ 1,432.60	1000-Schoolwide Project
		Telephone/Fax/Internet	\$ 18,138.04	1000-Schoolwide Project
		Water & Sewer charges	\$ 33,070.31	1000-Schoolwide Project
		Garbage Services	\$ 16,730.17	1000-Schoolwide Project
		General Maintenance Service	\$ 81,113.52	1000-Schoolwide Project
		Janitorial supplies	\$ 62,404.52	1000-Schoolwide Project
		Lawn Care and Landscape	\$ 22,741.20	1000-Schoolwide Project
		Elevator Maintenance	\$ 2,309.65	1000-Schoolwide Project
		Security/Alarm	\$ 6,782.74	1000-Schoolwide Project
		Lease/Equipment Rental	\$ 6,972.20	1000-Schoolwide Project
		Property Lease - PPM LLC	\$ 274,999.98	1000-Schoolwide Project
		Field trips-Academic	\$ 2,448.45	1000-Schoolwide Project
		Van Rental--Athletics	\$ 5,787.07	1000-Schoolwide Project
		Professional Liability Insuranc	\$ 27,100.75	1000-Schoolwide Project
		Property Insurance	\$ 6,499.00	1000-Schoolwide Project
		Postage, Mailing Service	\$ 4,202.01	1000-Schoolwide Project
		Advertising/Recruitment	\$ 28,999.60	1000-Schoolwide Project
		Marketing	\$ 4,859.31	1000-Schoolwide Project
		Legal Fees	\$ 7,132.50	1000-Schoolwide Project
		Printing	\$ 1,637.26	1000-Schoolwide Project
		Printing and Copying	\$ 544.88	1000-Schoolwide Project
		Travel - Curriculum - Instruct	\$ 1,091.76	1000-Schoolwide Project
		Travel - Superintendent	\$ 971.34	1000-Schoolwide Project
		Travel - Technology	\$ 194.98	1000-Schoolwide Project
		Travelling Expenses	\$ 6,040.10	1000-Schoolwide Project
		Workshops & Conferences- US	\$ 1,450.00	1000-Schoolwide Project
		Business Consultant	\$ 11,172.53	1000-Schoolwide Project
		Contract Services	\$ 263,740.45	1000-Schoolwide Project

Education/SpEd Consultant	\$	6,000.00	1000-Schoolwide Project
Nursing Expenses	\$	569.52	1000-Schoolwide Project
Supplies	\$	56,979.63	1000-Schoolwide Project
Supplies	\$	(0.01)	1000-Schoolwide Project
Classroom Supplies	\$	5,626.36	1000-Schoolwide Project
Freight/Supplies	\$	581.22	1000-Schoolwide Project
Physical Education Expenses	\$	1,782.81	1000-Schoolwide Project
Electricity	\$	61,010.42	1000-Schoolwide Project
Gasoline-Athletics	\$	100.98	1000-Schoolwide Project
Food service costs	\$	2,638.65	1000-Schoolwide Project
Books/Textbooks	\$	330,656.06	1000-Schoolwide Project
Art Expenses	\$	83.45	1000-Schoolwide Project
Language Supplies	\$	145.00	1000-Schoolwide Project
Staffing	\$	6,161.44	1000-Schoolwide Project
Student Life Activities	\$	1,033.02	1000-Schoolwide Project
Teachers supplies - Classrooms	\$	210.97	1000-Schoolwide Project
Teaching Curriculum	\$	2,201.75	1000-Schoolwide Project
Teaching Curriculum	\$	111,912.39	1000-Schoolwide Project
Books, Subscriptions, Reference	\$	28,253.63	1000-Schoolwide Project
Subscription & dues	\$	485.52	1000-Schoolwide Project
IT Expenses-Instructional	\$	21,527.76	1000-Schoolwide Project
Licenses/Permits	\$	11,841.68	1000-Schoolwide Project
Depreciation	\$	48,213.68	1000-Schoolwide Project
Bank charges	\$	1,352.18	1000-Schoolwide Project
Dues and Memberships	\$	3,879.95	1000-Schoolwide Project
General Operating Expenses	\$	9,897.00	1000-Schoolwide Project
Misc	\$	13,264.99	1000-Schoolwide Project
School Uniforms	\$	13,882.35	1000-Schoolwide Project
Team Uniforms	\$	4,745.25	1000-Schoolwide Project

Program	Function	Object	Unit	Dropdown list for Project	Dropdown list for Program	Dropdown list for Function	Dropdown list for Object
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1000-Schoolwide Project	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1010-Classroom Site Project	Revenue	Revenue	6100-Salaries
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1020-Instructional Improvement Project	100-Regular Education	1000-Instruction	6200-Employee Benefits
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1071-English Language Learner	200-Special Education	1900-Other Instructional Staff	6300-6400-Purchased Services
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1072-Compensatory Instruction Project	260-English Language Learners Incremental Costs	2100-Support Services-Students	6600-Supplies
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1100-1130-ESEA Title I - Helping Disadvantaged Children	265-English Language Learners Compensatory Instruction	2200-Support Services-Instruction	6700-Property (depreciation & impairments)
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1140-1150-ESEA Title II - Prof. Dev. And Technology	270-Vocational and Technical Education	2300-Support Services-General Administration	6810-Dues & Fees
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1160-ESEA Title IV - 21st Century Schools	400-Pupil Transportation	2400-Support Services-School Administration	6820-Judgments Against a Charter
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1170-1180-ESEA Title V - Promote Informed Parent Choice	430-Pupil Transportation-ELL Incremental Costs	2500-Central Services	6850-Interest
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1190-ESEA Title III - Limited Eng. & Immigrant Students	435-Pupil Transportation-ELL Compensatory Instruction	2600-Operation and Maintenance of Plant	6890-Miscellaneous
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1200-ESEA Title VII - Indian Education	530-Dropout Prevention Programs	2700-Student Transportation	6830-6840-6860-6870 Other Expenses and Losses
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1210-ESEA Title VI - Flexibility and Accountability	540-Joint Career & Technical Ed. & Vocational Ed. Center	2900-Other Support Services	6900-Other Objects (Indirect Costs)
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1220-IDEA, Part B	550-K-3 Reading Program	3100-Food Service Operations	1310-Tuition from Individuals
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1227-ARP-IDEA Preschool	610-School-Sponsored Occurricular Activities	3300-Community Service Operations	1320-Tuition from Other Arizona Schools or Districts
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1228-ARP-IDEA Basic	620-School-Sponsored Athletics	3400-Bookstore Operations	1410-Transportation Fees from Individuals
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1230-Johnson-O'Malley	630-Other Instructional Programs	4000-Facilities Acquisition & Construction	1420-Transportation Fees from Other Arizona Schools or Districts
Revenue	Revenue	Other Revenue from Local Sources	Revenue	1240-Workforce Investment Act	700-Adult/Continuing Education Programs	5000-Debt Service	1500-Earnings on Investments
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1250-AEA - Adult Education	800-Community College Education Programs		1600-Food Service
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1260-1270-Vocational Education - Basic Grants	900-Community Services Programs		1700-School Activities
Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	Balance Sheet (asset or liability)	1280-ESEA Title X - Homeless Education			1750-Revenue from Enterprise Activities
Revenue	Revenue	1900-Other Revenues and Gains from Local Sources	Revenue	1290-Medicaid Reimbursement			1790-Extracurricular Activities Fees Tax Credit
Revenue	Revenue	1900-Other Revenues and Gains from Local Sources	Revenue	1300-Charter School Implementation Project (Stimulus)			1800-Revenue from Community Services Activities
Revenue	Revenue	Revenue Received from the Federal Government through Other Intermediate Ag	Revenue	1310-1399-COVID-19 Federal Relief Projects			1900-Other Revenues and Gains from Local Sources
Revenue	Revenue	3130-3150-Other Unrestricted Revenue from State Sources	Revenue	1310-1399-Other Federal Projects			1920-Contributions and Donations from Private Sources
Revenue	Revenue	3110-State Equalization Assistance	Revenue	1400-Vocational Education			Other Revenue from Local Sources
Revenue	Revenue	3200-Restricted Revenue from State Sources	Revenue	1410-Early Childhood Block Grant			2100-Unrestricted Revenue from Intermediate Sources
Revenue	Revenue	3200-Restricted Revenue from State Sources	Revenue	1420-Extended School Year - Pupils with Disabilities			2200-Restricted Revenue from Intermediate Sources
Revenue	Revenue	3200-Restricted Revenue from State Sources	Revenue	1425-Adult Basic Education			Other Revenue from Intermediate Sources
Revenue	Revenue	3200-Restricted Revenue from State Sources	Revenue	1430-Chemical Abuse Prevention Programs			3110-State Equalization Assistance
100-Regular Education	1000-Instruction	6100-Salaries	0	1435-Academic Contests			3130-3150-Other Unrestricted Revenue from State Sources
100-Regular Education	1000-Instruction	6100-Salaries	0	1450-Gifted Education			3200-Restricted Revenue from State Sources
100-Regular Education	1000-Instruction	6200-Employee Benefits	0	1456-College Credit Exam Incentives			3900-Revenue for/on Behalf of the School
100-Regular Education	1000-Instruction	6200-Employee Benefits	0	1457-Results-Based Funding			Other Revenue from State Sources
100-Regular Education	1000-Instruction	6100-Salaries	0	1460-Environmental Special Plate			4100, 4300-Unrestricted/Restricted Received Directly from the Federal Government
100-Regular Education	1000-Instruction	6100-Salaries	0	1465-Charter School Stimulus Fund			4200, 4500-Unrestricted/Restricted Received from the Federal Government through the State
100-Regular Education	1000-Instruction	6100-Salaries	0	14XX-Arizona Industry Credentials Incentive			4700-Revenue Received from the Federal Government through Other Intermediate Agencies
100-Regular Education	1000-Instruction	6100-Salaries	0	1470-1499-Other State Projects			4800-Federal Impact Aid
100-Regular Education	1000-Instruction	6100-Salaries	0	1500-1999-Other Special Projects			4900-Revenue for/on Behalf of the School
100-Regular Education	1000-Instruction	6100-Salaries	0	9999-Other Non PSD-12 Projects			Other Revenue from Federal Sources

100-Regular Education	2200-Support Services-Instruction	6300-6400-6500-Purchased Services	000
100-Regular Education	2400-Support Services-School Administration	6300-6400-6500-Purchased Services	000
100-Regular Education	2300-Support Services-General Administration	6600-Supplies	000
100-Regular Education	2100-Support Services-Students	6600-Supplies	000
100-Regular Education	2200-Support Services-Instruction	6600-Supplies	000
100-Regular Education	2200-Support Services-Instruction	6600-Supplies	000
100-Regular Education	1900-Other Instructional Staff	6600-Supplies	000
100-Regular Education	2600-Operation and Maintenance of Plant	6830-6840-6860-6870 Other Expenses and Losses	000
100-Regular Education	2600-Operation and Maintenance of Plant	6830-6840-6860-6870 Other Expenses and Losses	000
100-Regular Education	3100-Food Service Operations	6890-Miscellaneous	000
100-Regular Education	1000-Instruction	6600-Supplies	000
100-Regular Education	2400-Support Services-School Administration	6600-Supplies	000
100-Regular Education	2400-Support Services-School Administration	6600-Supplies	000
100-Regular Education	2300-Support Services-General Administration	6600-Supplies	000
100-Regular Education	2400-Support Services-School Administration	6300-6400-6500-Purchased Services	000
100-Regular Education	2400-Support Services-School Administration	6600-Supplies	000
100-Regular Education	2400-Support Services-School Administration	6600-Supplies	000
100-Regular Education	2200-Support Services-Instruction	6600-Supplies	000
100-Regular Education	2400-Support Services-School Administration	6600-Supplies	000
100-Regular Education	2500-Central Services	6810-Dues & Fees	000
100-Regular Education	2600-Operation and Maintenance of Plant	6830-6840-6860-6870 Other Expenses and Losses	000
100-Regular Education	2500-Central Services	6810-Dues & Fees	000
100-Regular Education	2500-Central Services	6700-Property (depreciation & impairments)	000
100-Regular Education	5000-Debt Service	6810-Dues & Fees	000
100-Regular Education	2500-Central Services	6810-Dues & Fees	000
100-Regular Education	2300-Support Services-General Administration	6890-Miscellaneous	000
100-Regular Education	2300-Support Services-General Administration	6890-Miscellaneous	000
100-Regular Education	2300-Support Services-General Administration	6600-Supplies	000
620-School-Sponsored Athletics	2300-Support Services-General Administration	6600-Supplies	000

Project(s)	Program(s)	Function(s)	Object(s)	Amount
all	all		1000 6100	623,359
9999-Other Non PSD-12 Projects	all		1000 6100	0
all	700-900		1000 6100	0
9999-Other Non PSD-12 Projects	700-900		1000 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1000, and Object 6100				623,359
all	all		2100 6100	214,958
9999-Other Non PSD-12 Projects	all		2100 6100	0
all	700-900		2100 6100	0
9999-Other Non PSD-12 Projects	700-900		2100 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2100, and Object 6100				214,958
all	all		2200 6100	170,150
9999-Other Non PSD-12 Projects	all		2200 6100	0
all	700-900		2200 6100	0
9999-Other Non PSD-12 Projects	700-900		2200 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2200, and Object 6100				170,150
all	all		2300 6100	60,000
9999-Other Non PSD-12 Projects	all		2300 6100	0
all	700-900		2300 6100	0
9999-Other Non PSD-12 Projects	700-900		2300 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6100				60,000
all	all		2400 6100	120,000
9999-Other Non PSD-12 Projects	all		2400 6100	0
all	700-900		2400 6100	0
9999-Other Non PSD-12 Projects	700-900		2400 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6100				120,000
all	all		2500 6100	60,000
9999-Other Non PSD-12 Projects	all		2500 6100	0
all	700-900		2500 6100	0
9999-Other Non PSD-12 Projects	700-900		2500 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6100				60,000
all	all		2900 6100	0
9999-Other Non PSD-12 Projects	all		2900 6100	0
all	700-900		2900 6100	0
9999-Other Non PSD-12 Projects	700-900		2900 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6100				0
all	all		2600 6100	0
9999-Other Non PSD-12 Projects	all		2600 6100	0
all	700-900		2600 6100	0
9999-Other Non PSD-12 Projects	700-900		2600 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6100				0
all	all		2700 6100	0
9999-Other Non PSD-12 Projects	all		2700 6100	0
all	700-900		2700 6100	0
9999-Other Non PSD-12 Projects	700-900		2700 6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6100				0
all	all		3100 6100	0

9999-Other Non PSD-12 Projects all		3100	6100	0
all	700-900	3100	6100	0
9999-Other Non PSD-12 Projects	700-900	3100	6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6100				0
all	all	3400	6100	0
9999-Other Non PSD-12 Projects	all	3400	6100	0
all	700-900	3400	6100	0
9999-Other Non PSD-12 Projects	700-900	3400	6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6100				0
all	all	4000	6100	0
9999-Other Non PSD-12 Projects	all	4000	6100	0
all	700-900	4000	6100	0
9999-Other Non PSD-12 Projects	700-900	4000	6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6100				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions except 4000, and Object				1,248,466
1100-1399	all	1000	6100	0
1100-1399	all	2000	6100	0
1100-1399	all	3000	6100	0
1100-1399	700	1000	6100	0
1100-1399	800	1000	6100	0
1100-1399	900	1000	6100	0
1100-1399	700	2000	6100	0
1100-1399	800	2000	6100	0
1100-1399	900	2000	6100	0
1100-1399	700	3000	6100	0
1100-1399	800	3000	6100	0
1100-1399	900	3000	6100	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6100				0
all	all	1000	6200	171,045
9999-Other Non PSD-12 Projects	all	1000	6200	0
all	700-900	1000	6200	0
9999-Other Non PSD-12 Projects	700-900	1000	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1000, and Object 6200				171,045
all	all	2100	6200	32,968
9999-Other Non PSD-12 Projects	all	2100	6200	0
all	700-900	2100	6200	0
9999-Other Non PSD-12 Projects	700-900	2100	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2100, and Object 6200				32,968
all	all	2200	6200	15,456
9999-Other Non PSD-12 Projects	all	2200	6200	0
all	700-900	2200	6200	0
9999-Other Non PSD-12 Projects	700-900	2200	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2200, and Object 6200				15,456
all	all	2300	6200	27,101
9999-Other Non PSD-12 Projects	all	2300	6200	0
all	700-900	2300	6200	0

9999-Other Non PSD-12 Projects 700-900	2300	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6200			27,101
all all	2400	6200	24,451
9999-Other Non PSD-12 Projects all	2400	6200	0
all 700-900	2400	6200	0
9999-Other Non PSD-12 Projects 700-900	2400	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6200			24,451
all all	2500	6200	12,561
9999-Other Non PSD-12 Projects all	2500	6200	0
all 700-900	2500	6200	0
9999-Other Non PSD-12 Projects 700-900	2500	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6200			12,561
all all	2900	6200	0
9999-Other Non PSD-12 Projects all	2900	6200	0
all 700-900	2900	6200	0
9999-Other Non PSD-12 Projects 700-900	2900	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6200			0
all all	2600	6200	0
9999-Other Non PSD-12 Projects all	2600	6200	0
all 700-900	2600	6200	0
9999-Other Non PSD-12 Projects 700-900	2600	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6200			0
all all	2700	6200	0
9999-Other Non PSD-12 Projects all	2700	6200	0
all 700-900	2700	6200	0
9999-Other Non PSD-12 Projects 700-900	2700	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6200			0
all all	3100	6200	0
9999-Other Non PSD-12 Projects all	3100	6200	0
all 700-900	3100	6200	0
9999-Other Non PSD-12 Projects 700-900	3100	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6200			0
 			
all all	3400	6200	0
9999-Other Non PSD-12 Projects all	3400	6200	0
all 700-900	3400	6200	0
9999-Other Non PSD-12 Projects 700-900	3400	6200	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6200			0
all all	4000	6200	0
9999-Other Non PSD-12 Projects all	4000	6200	0
all 700-900	4000	6200	0
9999-Other Non PSD-12 Projects 700-900	4000	6200	0

Total for all Projects(excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6200					0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions excluding 4000, and Obj					283,582
1100-1399	all	1000	6200		0
1100-1399	all	2000	6200		0
1100-1399	all	3000	6200		0
1100-1399	700	1000	6200		0
1100-1399	800	1000	6200		0
1100-1399	900	1000	6200		0
1100-1399	700	2000	6200		0
1100-1399	800	2000	6200		0
1100-1399	900	2000	6200		0
1100-1399	700	3000	6200		0
1100-1399	800	3000	6200		0
1100-1399	900	3000	6200		0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6200					0
all	all	1000	6300, 6400, and 6500		554,294
9999-Other Non PSD-12 Projects	all	1000	6300		0
9999-Other Non PSD-12 Projects	all	1000	6400		0
9999-Other Non PSD-12 Projects	all	1000	6500		0
all	700-900	1000	6300, 6400, and 6500		0
9999-Other Non PSD-12 Projects	700-900	1000	6300		0
9999-Other Non PSD-12 Projects	700-900	1000	6400		0
9999-Other Non PSD-12 Projects	700-900	1000	6500		0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1000, and Object 6300, 6400,					554,294
all	all	2100	6300, 6400, and 6500		0
9999-Other Non PSD-12 Projects	all	2100	6300		0
9999-Other Non PSD-12 Projects	all	2100	6400		0
9999-Other Non PSD-12 Projects	all	2100	6500		0
all	700-900	2100	6300, 6400, and 6500		0
9999-Other Non PSD-12 Projects	700-900	2100	6300		0
9999-Other Non PSD-12 Projects	700-900	2100	6400		0
9999-Other Non PSD-12 Projects	700-900	2100	6500		0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2100, and Object 6300, 6400,				0
all	all	2200	6300, 6400, and 6500	7,287
9999-Other Non PSD-12 Projects	all	2200	6300	0
9999-Other Non PSD-12 Projects	all	2200	6400	0
9999-Other Non PSD-12 Projects	all	2200	6500	0
all	700-900	2200	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2200	6300	0
9999-Other Non PSD-12 Projects	700-900	2200	6400	0
9999-Other Non PSD-12 Projects	700-900	2200	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2200, and Object 6300, 6400,				7,287
all	all	2300	6300, 6400, and 6500	36,921
9999-Other Non PSD-12 Projects	all	2300	6300	0
9999-Other Non PSD-12 Projects	all	2300	6400	0
9999-Other Non PSD-12 Projects	all	2300	6500	0
all	700-900	2300	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2300	6300	0
9999-Other Non PSD-12 Projects	700-900	2300	6400	0
9999-Other Non PSD-12 Projects	700-900	2300	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6300, 6400,				36,921
all	all	2400	6300, 6400, and 6500	12,775
9999-Other Non PSD-12 Projects	all	2400	6300	0
9999-Other Non PSD-12 Projects	all	2400	6400	0
9999-Other Non PSD-12 Projects	all	2400	6500	0
all	700-900	2400	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2400	6300	0

9999-Other Non PSD-12 Projects 700-900	2400	6400	0	
9999-Other Non PSD-12 Projects 700-900	2400	6500	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6300, 6400,			12,775	
all	all	2500	6300, 6400, and 6500	18,638
9999-Other Non PSD-12 Projects	all	2500	6300	0
9999-Other Non PSD-12 Projects	all	2500	6400	0
9999-Other Non PSD-12 Projects	all	2500	6500	0
all	700-900	2500	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2500	6300	0
9999-Other Non PSD-12 Projects	700-900	2500	6400	0
9999-Other Non PSD-12 Projects	700-900	2500	6500	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6300, 6400,			18,638	
all	all	2900	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	all	2900	6300	0
9999-Other Non PSD-12 Projects	all	2900	6400	0
9999-Other Non PSD-12 Projects	all	2900	6500	0
all	700-900	2900	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2900	6300	0
9999-Other Non PSD-12 Projects	700-900	2900	6400	0
9999-Other Non PSD-12 Projects	700-900	2900	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6300, 6400,				0
all	all	2600	6300, 6400, and 6500	410,245
9999-Other Non PSD-12 Projects	all	2600	6300	0
9999-Other Non PSD-12 Projects	all	2600	6400	0
9999-Other Non PSD-12 Projects	all	2600	6500	0
all	700-900	2600	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2600	6300	0
9999-Other Non PSD-12 Projects	700-900	2600	6400	0
9999-Other Non PSD-12 Projects	700-900	2600	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6300, 6400,				410,245
all	all	2700	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	all	2700	6300	0
9999-Other Non PSD-12 Projects	all	2700	6400	0
9999-Other Non PSD-12 Projects	all	2700	6500	0
all	700-900	2700	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects	700-900	2700	6300	0
9999-Other Non PSD-12 Projects	700-900	2700	6400	0
9999-Other Non PSD-12 Projects	700-900	2700	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6300, 6400,				0
all	all	3100	6300, 6400, and 6500	0

9999-Other Non PSD-12 Projects all	3100	6300	0
9999-Other Non PSD-12 Projects all	3100	6400	0
9999-Other Non PSD-12 Projects all	3100	6500	0
all 700-900	3100	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects 700-900	3100	6300	0
9999-Other Non PSD-12 Projects 700-900	3100	6400	0
9999-Other Non PSD-12 Projects 700-900	3100	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6300, 6400, 6500 0

all all	3400	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects all	3400	6300	0
9999-Other Non PSD-12 Projects all	3400	6400	0
9999-Other Non PSD-12 Projects all	3400	6500	0
all 700-900	3400	6300, 6400, and 6500	0
9999-Other Non PSD-12 Projects 700-900	3400	6300	0
9999-Other Non PSD-12 Projects 700-900	3400	6400	0
9999-Other Non PSD-12 Projects 700-900	3400	6500	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6300, 6400,					0
all	all	4000	6300, 6400, and 6500		0
9999-Other Non PSD-12 Projects	all	4000	6300		0
9999-Other Non PSD-12 Projects	all	4000	6400		0
9999-Other Non PSD-12 Projects	all	4000	6500		0
all	700-900	4000	6300, 6400, and 6500		0
9999-Other Non PSD-12 Projects	700-900	4000	6300		0
9999-Other Non PSD-12 Projects	700-900	4000	6400		0
9999-Other Non PSD-12 Projects	700-900	4000	6500		0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6300, 6400,					0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions excluding 4000, and Obj					1,040,160
1100-1399	all	1000	6300		0
1100-1399	all	2000	6300		0
1100-1399	all	3000	6300		0
1100-1399	700	1000	6300		0
1100-1399	800	1000	6300		0
1100-1399	900	1000	6300		0
1100-1399	700	2000	6300		0
1100-1399	800	2000	6300		0
1100-1399	900	2000	6300		0
1100-1399	700	3000	6300		0
1100-1399	800	3000	6300		0
1100-1399	900	3000	6300		0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6300					0
1100-1399	all	1000	6400		0
1100-1399	all	2000	6400		0
1100-1399	all	3000	6400		0
1100-1399	700	1000	6400		0
1100-1399	800	1000	6400		0
1100-1399	900	1000	6400		0
1100-1399	700	2000	6400		0
1100-1399	800	2000	6400		0
1100-1399	900	2000	6400		0

all	all	2300	6600	175,056
9999-Other Non PSD-12 Projects	all	2300	6600	0
all	700-900	2300	6600	0
9999-Other Non PSD-12 Projects	700-900	2300	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6600				175,056
all	all	2400	6600	43,957
9999-Other Non PSD-12 Projects	all	2400	6600	0
all	700-900	2400	6600	0
9999-Other Non PSD-12 Projects	700-900	2400	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6600				43,957
all	all	2500	6600	0
9999-Other Non PSD-12 Projects	all	2500	6600	0
all	700-900	2500	6600	0
9999-Other Non PSD-12 Projects	700-900	2500	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6600				0
all	all	2900	6600	0
9999-Other Non PSD-12 Projects	all	2900	6600	0
all	700-900	2900	6600	0
9999-Other Non PSD-12 Projects	700-900	2900	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6600				0
all	all	2600	6600	0
9999-Other Non PSD-12 Projects	all	2600	6600	0
all	700-900	2600	6600	0
9999-Other Non PSD-12 Projects	700-900	2600	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6600				0
all	all	2700	6600	0
9999-Other Non PSD-12 Projects	all	2700	6600	0
all	700-900	2700	6600	0
9999-Other Non PSD-12 Projects	700-900	2700	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6600				0
all	all	3100	6600	0
9999-Other Non PSD-12 Projects	all	3100	6600	0
all	700-900	3100	6600	0
9999-Other Non PSD-12 Projects	700-900	3100	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6600				0
all	all	3400	6600	0
9999-Other Non PSD-12 Projects	all	3400	6600	0
all	700-900	3400	6600	0
9999-Other Non PSD-12 Projects	700-900	3400	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6600				0
all	all	4000	6600	0
9999-Other Non PSD-12 Projects	all	4000	6600	0

all	700-900	4000	6600	0
9999-Other Non PSD-12 Projects	700-900	4000	6600	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6600				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions excluding 4000, and Obj				669,994
1100-1399	all	1000	6600	0
1100-1399	all	2000	6600	0
1100-1399	all	3000	6600	0
1100-1399	700	1000	6600	0
1100-1399	800	1000	6600	0
1100-1399	900	1000	6600	0
1100-1399	700	2000	6600	0
1100-1399	800	2000	6600	0
1100-1399	900	2000	6600	0
1100-1399	700	3000	6600	0
1100-1399	800	3000	6600	0
1100-1399	900	3000	6600	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6600				0

9999-Other Non PSD-12 Projects 700-900		2400	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6810				0
all	all	2500	6810	15,466
9999-Other Non PSD-12 Projects all		2500	6810	0
all	700-900	2500	6810	0
9999-Other Non PSD-12 Projects 700-900		2500	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6810				15,466
all	all	2900	6810	0
9999-Other Non PSD-12 Projects all		2900	6810	0
all	700-900	2900	6810	0
9999-Other Non PSD-12 Projects 700-900		2900	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6810				0
all	all	2600	6810	275,000
9999-Other Non PSD-12 Projects all		2600	6810	0
all	700-900	2600	6810	0
9999-Other Non PSD-12 Projects 700-900		2600	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6810				275,000
all	all	2700	6810	0
9999-Other Non PSD-12 Projects all		2700	6810	0
all	700-900	2700	6810	0
9999-Other Non PSD-12 Projects 700-900		2700	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6810				0
all	all	3100	6810	0
9999-Other Non PSD-12 Projects all		3100	6810	0
all	700-900	3100	6810	0
9999-Other Non PSD-12 Projects 700-900		3100	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6810				0
all	all	3400	6810	0
9999-Other Non PSD-12 Projects all		3400	6810	0
all	700-900	3400	6810	0
9999-Other Non PSD-12 Projects 700-900		3400	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6810				0
all	all	4000	6810	0
9999-Other Non PSD-12 Projects all		4000	6810	0
all	700-900	4000	6810	0
9999-Other Non PSD-12 Projects 700-900		4000	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6810				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions excluding 4000, and Obj				290,861
1100-1399	all	1000	6810	0
1100-1399	all	2000	6810	0
1100-1399	all	3000	6810	0
1100-1399	700	1000	6810	0

1100-1399	700	2500	6850	0
1100-1399	800	2500	6850	0
1100-1399	900	2500	6850	0
Total for Projects 1100-1399, Programs 100-630, Functions 2500, and Object 6850				0
all	all	1000	6890	14,682
9999-Other Non PSD-12 Projects	all	1000	6890	0
all	700-900	1000	6890	0
9999-Other Non PSD-12 Projects	700-900	1000	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1000, and Object 6890				14,682
all	all	2100	6890	6,650
9999-Other Non PSD-12 Projects	all	2100	6890	0
all	700-900	2100	6890	0
9999-Other Non PSD-12 Projects	700-900	2100	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2100, and Object 6890				6,650
all	all	2200	6890	0
9999-Other Non PSD-12 Projects	all	2200	6890	0
all	700-900	2200	6890	0
9999-Other Non PSD-12 Projects	700-900	2200	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2200, and Object 6890				0
all	all	2300	6890	30,173
9999-Other Non PSD-12 Projects	all	2300	6890	0
all	700-900	2300	6890	0
9999-Other Non PSD-12 Projects	700-900	2300	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6890				30,173
all	all	2400	6890	3,587
9999-Other Non PSD-12 Projects	all	2400	6890	0
all	700-900	2400	6890	0
9999-Other Non PSD-12 Projects	700-900	2400	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6890				3,587
all	all	2500	6890	0
9999-Other Non PSD-12 Projects	all	2500	6890	0
all	700-900	2500	6890	0
9999-Other Non PSD-12 Projects	700-900	2500	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6890				0
all	all	2900	6890	0
9999-Other Non PSD-12 Projects	all	2900	6890	0
all	700-900	2900	6890	0
9999-Other Non PSD-12 Projects	700-900	2900	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6890				0
all	all	2600	6890	0
9999-Other Non PSD-12 Projects	all	2600	6890	0
all	700-900	2600	6890	0
9999-Other Non PSD-12 Projects	700-900	2600	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6890				0
all	all	2700	6890	7,261
9999-Other Non PSD-12 Projects	all	2700	6890	0
all	700-900	2700	6890	0
9999-Other Non PSD-12 Projects	700-900	2700	6890	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6890				7,261
all	all	3100	6890	2,639
9999-Other Non PSD-12 Projects	all	3100	6890	0
all	700-900	3100	6890	0
9999-Other Non PSD-12 Projects	700-900	3100	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6890				2,639
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3200, and Object 6890				0
all	all	3400	6890	0
9999-Other Non PSD-12 Projects	all	3400	6890	0
all	700-900	3400	6890	0
9999-Other Non PSD-12 Projects	700-900	3400	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6890				0
all	all	4000	6890	0
9999-Other Non PSD-12 Projects	all	4000	6890	0
all	700-900	4000	6890	0
9999-Other Non PSD-12 Projects	700-900	4000	6890	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6890				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, All Functions excluding 4000, and Obj				64,993
1100-1399	all	1000	6890	0
1100-1399	all	2000	6890	0
1100-1399	all	3000	6890	0
1100-1399	700	1000	6890	0
1100-1399	800	1000	6890	0
1100-1399	900	1000	6890	0
1100-1399	700	2000	6890	0
1100-1399	800	2000	6890	0
1100-1399	900	2000	6890	0
1100-1399	700	3000	6890	0
1100-1399	800	3000	6890	0
1100-1399	900	3000	6890	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6890				0
all	700-900	1000	6000	0
all	700-900	1000	6900	0
all	700-900	1000	6700	0
9999-Other Non PSD-12 Projects	700-900	1000	6000	0
9999-Other Non PSD-12 Projects	700-900	1000	6900	0
9999-Other Non PSD-12 Projects	700-900	1000	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 1000, and all 6000 Objects, e				0
all	700-900	2100	6000	0
all	700-900	2100	6900	0
all	700-900	2100	6700	0
9999-Other Non PSD-12 Projects	700-900	2100	6000	0
9999-Other Non PSD-12 Projects	700-900	2100	6900	0
9999-Other Non PSD-12 Projects	700-900	2100	6700	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2100, and all 6000 Objects, e:				0
all	700-900	2200	6000	0
all	700-900	2200	6900	0
all	700-900	2200	6700	0
9999-Other Non PSD-12 Projects	700-900	2200	6000	0
9999-Other Non PSD-12 Projects	700-900	2200	6900	0
9999-Other Non PSD-12 Projects	700-900	2200	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2200, and all 6000 Objects, e:				0
all	700-900	2300	6000	0
all	700-900	2300	6900	0
all	700-900	2300	6700	0
9999-Other Non PSD-12 Projects	700-900	2300	6000	0
9999-Other Non PSD-12 Projects	700-900	2300	6900	0
9999-Other Non PSD-12 Projects	700-900	2300	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2300, and all 6000 Objects, e:				0
all	700-900	2400	6000	0
all	700-900	2400	6900	0
all	700-900	2400	6700	0
9999-Other Non PSD-12 Projects	700-900	2400	6000	0
9999-Other Non PSD-12 Projects	700-900	2400	6900	0
9999-Other Non PSD-12 Projects	700-900	2400	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2400, and all 6000 Objects, e:				0
all	700-900	2500	6000	0
all	700-900	2500	6900	0
all	700-900	2500	6700	0
9999-Other Non PSD-12 Projects	700-900	2500	6000	0
9999-Other Non PSD-12 Projects	700-900	2500	6900	0
9999-Other Non PSD-12 Projects	700-900	2500	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2500, and all 6000 Objects, e:				0
all	700-900	2900	6000	0
all	700-900	2900	6900	0
all	700-900	2900	6700	0
9999-Other Non PSD-12 Projects	700-900	2900	6000	0
9999-Other Non PSD-12 Projects	700-900	2900	6900	0
9999-Other Non PSD-12 Projects	700-900	2900	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2900, and all 6000 Objects, e:				0
all	700-900	2600	6000	0
all	700-900	2600	6900	0
all	700-900	2600	6700	0
9999-Other Non PSD-12 Projects	700-900	2600	6000	0
9999-Other Non PSD-12 Projects	700-900	2600	6900	0
9999-Other Non PSD-12 Projects	700-900	2600	6700	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 2600, and all 6000 Objects, e:				0
all	700-900	3100	6000	0
all	700-900	3100	6900	0
all	700-900	3100	6700	0
9999-Other Non PSD-12 Projects	700-900	3100	6000	0
9999-Other Non PSD-12 Projects	700-900	3100	6900	0
9999-Other Non PSD-12 Projects	700-900	3100	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 3100, and all 6000 Objects, e:				0
all	700-900	3300	6000	0
all	700-900	3300	6900	0
all	700-900	3300	6700	0
9999-Other Non PSD-12 Projects	700-900	3300	6000	0
9999-Other Non PSD-12 Projects	700-900	3300	6900	0
9999-Other Non PSD-12 Projects	700-900	3300	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 3300, and all 6000 Objects, e:				0
all	700-900	3400	6000	0
all	700-900	3400	6900	0
all	700-900	3400	6700	0
9999-Other Non PSD-12 Projects	700-900	3400	6000	0
9999-Other Non PSD-12 Projects	700-900	3400	6900	0
9999-Other Non PSD-12 Projects	700-900	3400	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 3400, and all 6000 Objects, e:				0
all	700-900	4000	6000	0
all	700-900	4000	6900	0
all	700-900	4000	6700	0
9999-Other Non PSD-12 Projects	700-900	4000	6000	0
9999-Other Non PSD-12 Projects	700-900	4000	6900	0
9999-Other Non PSD-12 Projects	700-900	4000	6700	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 4000, and all 6000 Objects, e:				0
all	700-900	5000	6000	0
all	700-900	5000	6900	0
all	700-900	5000	6700	0
9999-Other Non PSD-12 Projects	700-900	5000	6000	0
9999-Other Non PSD-12 Projects	700-900	5000	6900	0
9999-Other Non PSD-12 Projects	700-900	5000	6700	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, Function 5000, and all 6000 Objects, e					0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, All Functions except 4000-5000, and a					0
1100-1399	700		1000	6000	0
1100-1399	800		1000	6000	0
1100-1399	900		1000	6000	0
1100-1399	700		2000	6000	0
1100-1399	800		2000	6000	0
1100-1399	900		2000	6000	0
1100-1399	700		3000	6000	0
1100-1399	800		3000	6000	0
1100-1399	900		3000	6000	0
1100-1399	700		1000	6900	0
1100-1399	800		1000	6900	0
1100-1399	900		1000	6900	0
1100-1399	700		2000	6900	0
1100-1399	800		2000	6900	0
1100-1399	900		2000	6900	0
1100-1399	700		3000	6900	0
1100-1399	800		3000	6900	0
1100-1399	900		3000	6900	0
Total for Projects 1100-1399, Programs 700-900, All Functions, and all 6000 Objects excluding 6900					0

900-949	all	all	6000	0
Total for 9999-Other Non PSD-12 Projects, All Programs, All Functions, All 6000 Objects				0
all	all	5000	6850	0
9999-Other Non PSD-12 Projects all				0
all	700-900	5000	6850	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 5000, and Object 6850				0
all	all	1000	6800	14,682
9999-Other Non PSD-12 Projects all				0
all	700-900	1000	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1000, and Object 6800				14,682
all	all	2100	6800	6,650
9999-Other Non PSD-12 Projects all				0
all	700-900	2100	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2100, and Object 6800				6,650
all	all	2200	6800	395
9999-Other Non PSD-12 Projects all				0
all	700-900	2200	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2200, and Object 6800				395
all	all	2300	6800	66,306
9999-Other Non PSD-12 Projects all				0
all	700-900	2300	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2300, and Object 6800				66,306
all	all	2400	6800	8,446
9999-Other Non PSD-12 Projects all				0
all	700-900	2400	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2400, and Object 6800				8,446
all	all	2500	6800	15,466
9999-Other Non PSD-12 Projects all				0
all	700-900	2500	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2500, and Object 6800				15,466
all	all	2900	6800	0
9999-Other Non PSD-12 Projects all				0
all	700-900	2900	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2900, and Object 6800				0
all	all	2600	6800	523,905
9999-Other Non PSD-12 Projects all				0
all	700-900	2600	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2600, and Object 6800				523,905
all	all	2700	6800	7,261
9999-Other Non PSD-12 Projects all				0
all	700-900	2700	6800	0
9999-Other Non PSD-12 Projects 700-900				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 2700, and Object 6800				7,261
all	all	3100	6800	2,639

9999-Other Non PSD-12 Projects all		3100	6800	0
all	700-900	3100	6800	0
9999-Other Non PSD-12 Projects	700-900	3100	6800	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3100, and Object 6800				2,639
all	all	3400	6800	0
9999-Other Non PSD-12 Projects	all	3400	6800	0
all	700-900	3400	6800	0
9999-Other Non PSD-12 Projects	700-900	3400	6800	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 3400, and Object 6800				0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 700-900, All Functions except 4000, and Object				645,750
1100-1399	all	1000	6800	0
1100-1399	all	2000	6800	0
1100-1399	all	3000	6800	0
1100-1399	700	1000	6800	0
1100-1399	800	1000	6800	0
1100-1399	900	1000	6800	0
1100-1399	700	2000	6800	0
1100-1399	800	2000	6800	0
1100-1399	900	2000	6800	0
1100-1399	700	3000	6800	0
1100-1399	800	3000	6800	0
1100-1399	900	3000	6800	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6800				0
all	all	4000	6800	0
9999-Other Non PSD-12 Projects	all	4000	6800	0
all	700-900	4000	6800	0
9999-Other Non PSD-12 Projects	700-900	4000	6800	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 4000, and Object 6800				0
all	all	1900	6100	0
9999-Other Non PSD-12 Projects	all	1900	6100	0
all	700-900	1900	6100	0
9999-Other Non PSD-12 Projects	700-900	1900	6100	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 1900, and Object 6100				0
1100-1399	all	1900	6100	0
1100-1399	700	1900	6100	0
1100-1399	800	1900	6100	0
1100-1399	900	1900	6100	0
Total for Projects 1100-1399, Programs 100-630, Functions 1900, and Object 6100				0
Total for State and Local Projects, Programs 100-630, Functions 1900, and Object 6100				0
all	all	5000	6800	1,352
9999-Other Non PSD-12 Projects	all	5000	6800	0
all	700-900	5000	6800	0
9999-Other Non PSD-12 Projects	700-900	5000	6800	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects), Programs 100-630, Function 5000, and Object 6800				1,352

Page	Reference	Instructions	Significant Change
	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 complete the Cover, School listing, and Accounting data tabs first. This file has been designed to populate most amounts automatically based on provided accounting data. The Charter must manually enter amounts to the nearest dollar in the orange highlighted cells. Do not enter information in the shaded areas or protected cells and do not change formulas. Charters 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, 2022. 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 allows them to report financial data in the AFR standard expense types and functional uses. See the USFRCS Chart of Accounts for more information on project, function, and object codes and descriptions at https://www.azauditor.gov/reports-publications/charter-schools/manuals-memorandums. Charters should ensure their budget amounts agree to their most recently revised or adopted FY 2022 budget that was submitted to ADE.</p> <p>Revenues must include cash receipts through June 30, 2022, 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 2022 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, 2022, 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> <p>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.</p>	
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.	
School listing tab	Name, county, CTDS number	<p>Enter school-level information for each school within the Charter including school names, school CTDS numbers, and unweighted attending student counts. As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers in column C should not contain any slashes, dashes, etc., and must be exactly 9 digits. Use 100th-day (or 200th-day) student counts to report each school's unweighted attending student count in column D. Charters can refer to AzEDS AMD-15 Report.</p> <p>Enter the applicable unit code(s) in column E used to code expenses at the school level for each school, as well as the unit code(s) used to code expenses to the Charter and private schools. If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102).</p> <p>Charters must assign a 3-digit primary unit code in column F for each school as this data will be used in the School-Level AFR. Formulas within the School-Level AFR are set to assign only one unit code to each school, charterwide, and private schools, if applicable. The comments column can be used for additional information to describe the unit codes and primary unit codes.</p>	
Accounting data tab	General	<p>Charters must complete the Accounting data tab within this workbook. Charters will use the data from the Accounting data tab to complete the AFR, school-level report, and COVID-19 reporting.</p> <p>Charters must copy their accounting data from their accounting records and paste the data into columns A through G in the Accounting data tab within this file. When pasting data, select "Paste Options:" and choose "Values (V)". Paste data into cell A2. Do not copy any column headers into the Accounting data tab or paste over any column headers within the tab.</p> <p>Charters should filter on the data elements in columns A through E and select the appropriate project, program, function, object, and unit for each line item from the dropdown list provided in columns H through L to report within the AFR. If a cell has not been assigned a value, the cell will be highlighted in red. When complete, the form should not have any red highlighted cells in rows with charter submitted data. Any blank rows will remain red highlighted.</p> <p>Charters should select "1310-1399-COVID-19 Federal Relief Projects", "1227-ARP-IDEA Preschool", and "1228-ARP-IDEA Basic" from the dropdown list provided in column H for all expenses and revenues from COVID-19 federal relief projects.</p>	

		<p>Charters must assign expenses for Project 1071—English Language Learner and Project 1072—Compensatory Instruction to the following program codes, as applicable, to automatically populate on page 6:</p> <ul style="list-style-type: none"> •260—English Language Learners incremental costs •430—Pupil transportation-ELL incremental costs •265—English Language Learners compensatory instruction •435—Pupil transportation-ELL compensatory instruction <p>Other Federal Projects 1310-1399 must be identified as COVID-19 and non-COVID-19 related projects.</p> <p>Expenses for function 2700—student transportation must be coded to program codes, as applicable, to automatically populate on page 2, line 29:</p> <ul style="list-style-type: none"> •400—Pupil transportation •430—Pupil transportation-ELL incremental costs •435—Pupil transportation-ELL compensatory instruction <p>Data with improper codes will highlight yellow. The form should not have any yellow highlighted cells when submitted.</p>	
1	General	Report all revenues the Charter received on this page.	
1	1600 Food service, line 6	Report all revenues the Charter 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	<p>Revenues received in the Classroom Site Project (CSP) (project code 1010), 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</p> <p>If you are not following the USFRCS Chart of Accounts, please report these revenues as 3200 restricted for federal survey purposes.</p>	
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), and the Enrollment Stability Grant (ESG).	
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 code 1010), 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 as these expenses are reported on other pages and formulas will populate lines 34 through 38.-</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, impairment expense or principal payments.</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 34 of page 8.	
3	Classroom Site Project	Expenses made from the CSP (1010) should be made in accordance with A.R.S. §15-977. Schools may establish any CSP subprojects (1011-1019) to track monies for specific allowable purposes or separately account for carryover balances and other one-time CSP monies.	Laws 2021, Chapter 67 removed the requirement that charter schools allocate CSP revenues to specific projects. Additionally, CSP monies now can be used for teacher compensation, including a base pay and performance pay component, and student support services.
3	Lines 4	Report expenses for teacher liability insurance premiums made from Project 1010.	
3	Line 5	Report allowable CSP amounts for function 3300—community service operations on this line. For example, if a charter included a	
3	Classroom Site Project Property Payments	Report property disbursement, interest, and redemption of principal payments made in accordance with §15-977. Property disbursements should include payments for capital acquisitions, not including related capital lease or other debt service payments. Interest expenses will be charged to object code 6850. Redemption of principal should include payments for principal on capital leases and other long-term debt that reduced the related liability.	Added new section to report CSP property payments.

4	Arizona Industry Credentials Incentive project—detailed expenses	Enter the detailed actual expense amounts for the following allowable costs in accordance with A.R.S. §15-249.15: <ul style="list-style-type: none"> • Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. • To offset the students' cost of certification, credentialing, or licensure. • Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course. • Instructional hardware, software, or supplies required for the certification, credentialing, or licensure. • Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors. 	
6	Section B— Audit services	Record amounts expended in FY 2022 for audit services. Nonfederal audit expense incurred in FY 2022 may be included on the budget work sheets for FY 2023 for reimbursement pursuant to A.R.S. §15-914. In order to receive reimbursement in FY 2023, nonfederal audit expenses must be included in the FY 2022 AFR. Amounts reported must be amounts actually spent in FY 2022. Do not include the costs of consulting or other services paid to audit firms in the nonfederal or federal audit services actual expenses.	
6	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, 2022. These amounts represent only the assets acquired during the year costing \$5,000 or more and, for equipment, having useful lives of 1 year or more. The amount should include assets that were purchased or financed. If no acquisitions were made during the year, enter a 0 value in each line. Note: If the Charter's policy is to include intangible assets; 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.	
6	Section C— Capital acquisitions, line 6	Enter the total increase in construction in progress for the year ended June 30, 2022. 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, 2022.	
6	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, 2022, 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, accounting for current year acquisitions and disposals, 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, 2022.	
6	Section D— Investment in capital assets, line 6	Enter the total cost of construction in progress as of June 30, 2022. This amount is not recorded on the capital assets list as of June 30, 2022.	
6	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 (e.g., all schoolwide projects including classroom site, instructional improvement, english language learner, compensatory instruction and most federal and state projects and other special projects). 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 appropriately recorded in program codes 700, 800, and 900. (e.g., adult/continuing education, community college education, community services, etc.).	
6	Section E— Current expenses by category, 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 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.	
6	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.	
6	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.	
6	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.	
6	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).	
6	Section G— Teachers salaries, line 3	Vocational education includes expenses coded to programs 270 and 540.	

6	Section G— Teachers salaries, line 4	Other programs includes expenses coded to programs 260, 265, and 530.	
6	Section G— Teachers salaries, line 5	Cocurricular activities, athletics, and other includes expenses coded to program 600.	
6	Section H— Average teacher salary	Enter the average teacher salary of all teachers employed in FY 2022. 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. Ensure average teacher salary amounts reported for FYs 2021 and 2018 pull correctly from the prior year AFR.	
7	Sections B and C— Total gifted expenses	Total actual gifted expenses in sections B and C must agree.	
7	Section C—Special ed. programs by type	Enter the amounts of expenses for special education programs by type. Only report expenses for 1000-Schoolwide Project and 1500-1999-Other Special Projects. (Federal and state projects' special education expenses are reported on page 8.) Retain supporting documentation for the allocation of expenses to individual special education programs.	
7	Section C—Total all disability classifications	Enter total expenses for the disability classifications defined in A.R.S. §15-761.	
7	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).	
8	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.	
8	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) and the Enrollment Stability Grant (ESG) on line 17. Separately report revenues and expenses for COVID-19 federal relief projects on line 19. All COVID-19 related amounts must be identified as 1227-ARP-IDEA Preschool, 1228-ARP-IDEA Basic or 1310-1399-COVID-19 Federal Relief Projects on the Accounting data tab. If the Charter does not have any amounts to report, enter a 0 value for each item as applicable.	
8	Results-Based Funding	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. Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team. sfbudgetteam@azed.gov	
8	Federal and State projects, line 34	The total budget and actual expenses on line 33 should agree with the total column for federal and State projects on line 38 on page 2.	
9	General	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. Report all amounts from Projects 1000 through 1999 on this page. Do not include principal payments. If the charter has a negative amount in cell G25 (supplies from State and local sources), the negative amount is likely from an adjustment made to recognize spending from Child nutrition program revenues reported in the afr21-food service.xls file as federal spending rather than State and local spending where the Food Service Project is initially reported. If there is a negative amount in cell G25: 1. Note the amount of the negative balance and add that amount at the end of the formula in cell G25 (for example "+200") to clear the negative. Then you must subtract that amount in total (for example "-200") at the end of the formula(s) for one or more of the other State and local spending cells (D25 through F25 or H25 through K25), without creating a negative balance in any of those cells. 2. Finally, to complete this adjustment, add the adjustment amount(s) from step 1 above to the applicable federal source columns by object code in cells D24 through K24.	
9	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.	

9	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.
9	Debt service	Debt service amounts should include interest, redemption of principal, and other expenses for programs 100-630. 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. All other expenses coded within the 6800 object range, function 5000, should be included in line 6800 Other.
9	Revenue from selected federal sources	Report revenues received from selected federal sources listed on lines 1 through 4. 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/ 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/21stccclc/federal-and-state-regulations/ 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/title/sample-page/rural-low-income-schools-rlis/ 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/title/reap/ For support assistance for federal and State grants, please contact the Arizona Department of Education's Grants Management Team: https://www.azed.gov/grants-management/contact/
9	Cash and investments held at fiscal year end	Charters should report ending balance amounts of cash and investments (at market value) for the following funds: Sinking funds — funds containing reserves held specifically for redemption of long-term debt. Bond funds — funds containing unexpended proceeds of bond issues that were being held pending their disbursement. Other funds — all other funds, exclude any employee retirement funds. 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. This section was added to the AFR to assist with Form 33 reporting to NCES.
9	Long-term and short-term debt	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. 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. DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section. This section was added to the AFR to assist with Form 33 reporting to NCES.
9	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.

9	Technology detail	<p>Charters must report detailed technology expenses for technical services, technology-related repairs and maintenance, and rental of computers and related equipment (optional object codes 6330, 6432, and 6441) in lines 1 through 3.</p> <p>Report expenses for telecommunications coded to object code 6531 on line 4. These amounts should only include expenses for telephone and voice communication services, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices billed by the service provider.</p> <p>Report expenses for technology-related supplies coded to object code 6650 and technology-related hardware and software costs below the capitalization threshold on line 5. 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 6. Do not include expenses for nontechnology-related equipment such as machinery, vehicles, and furniture.</p>	
9	Support services-instruction detail	<p>Charters must report detailed support services-instruction expenses for improvement of instruction and library/media services (function codes 2220 and 2230) in lines 1 and 2.</p>	