

Charter school Concordia Charter School, Inc.  
 Charter name  
 \_\_\_\_\_  
 d.b.a. (as applicable)

County Maricopa **CTDS number** 078530000

**FY 2026**

**State of Arizona**

**Charter School Annual Budget**

Proposed  
 \_\_\_\_\_  
 Version

[Charter website link of posted budget](https://concordiacharter.org/) https://concordiacharter.org/

By the Governing Board

We hereby certify that the budget for the school year 2026 was  
 Proposed June 19, 2025  
 Adopted \_\_\_\_\_  
 Revised \_\_\_\_\_  
 Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

1. Total budgeted revenues for fiscal year 2025		\$	<u>1,369,224</u>
2. <b>Estimated revenues by source for fiscal year 2026</b>			
	Local	1000	\$ <u>18,715</u>
	Intermediate	2000	\$ _____
	State	3000	\$ <u>1,465,061</u>
	Federal	4000	\$ <u>99,213</u>
	TOTAL		\$ <u>1,582,989</u>

Charter school contact employee: Margaret Roush-Meier  
 Telephone: 480-461-0556 Email: mroushmeier@concordiacharter.c

The FY 2026 budget file for the version described at left will be uploaded through the  
 School Finance Budget System on ADE's website by June 19, 2025  
 Type the date as MM/DD/YYYY

\_\_\_\_\_  
 School official signature

Margaret Roush-Meier  
 School official (typed name)

Claudina Douglas  
 School official (typed name)

**Average teacher salary (A.R.S. §15-189.05)**

<input type="checkbox"/>	Check box if the school is new and will begin operations in FY 2026.		
1. Average salary of all teachers employed in budget year 2026		\$	<u>54,193</u>
2. Average salary of all teachers employed in prior year 2025		\$	<u>51,968</u>
3. Increase in average teacher salary from the prior year 2025		\$	<u>2,225</u>
4. Percentage increase			<u>4.3%</u>

Does not include Classroom Site Fund Merit Pay or Stipend Monies.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



Charter school	Concordia Charter School, Inc.		County			Maricopa	CTDS number	
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
							Prior year 2025	Budget year 2026
<b>1000 Schoolwide Project and 1500-1999 Other Special Projects</b>								
100 Regular education								
1000 Instruction	1.	478,153	96,109	0	74,900	10,000	466,674	659,162
Support services								
2100 Students	2.	23,288	4,681	31,954	5,565	0	41,434	65,488
2200 Instruction	3.	60,031	12,066	200	1,200	0	66,666	73,497
2300 General administration	4.	0	0	0	0	0	0	0
2400 School administration	5.	74,375	14,949	2,000	12,150	0	109,423	103,474
2500 Central services	6.	19,250	3,869	75,435	4,650	1,000	108,055	104,204
2600 Operation & maintenance of plant	7.	33,756	6,785	82,685	10,500	0	146,312	133,726
2900 Other support services	8.	0	0	0	0	0	0	0
3000 Operation of noninstructional services	9.	71,071	14,286	3,000	42,850	1,000	117,287	132,207
4000 Facilities acquisition & construction	10.						0	0
5000 Debt service	11.						0	0
610 School-sponsored cocurricular activities	12.						0	0
620 School-sponsored athletics	13.						0	0
630, 700, 800, 900 Other programs	14.						0	0
Subtotal (lines 1-14)	15.	759,924	152,745	195,274	151,815	12,000	1,055,851	1,271,758
200 Special education								
1000 Instruction	16.	31,197	6,271	0	0	0	29,878	37,468
Support services								
2100 Students	17.	0	0	8,476	712	0	15,500	9,188
2200 Instruction	18.	7,000	1,407	0	0	0	8,336	8,407
2300 General administration	19.	0	0	0	0	0	0	0
2400 School administration	20.	15,008	3,017	0	0	0	19,373	18,025
2500 Central services	21.						0	0
2600 Operation & maintenance of plant	22.						0	0
2900 Other support services	23.						0	0
3000 Operation of noninstructional services	24.						0	0
4000 Facilities acquisition & construction	25.						0	0
5000 Debt service	26.						0	0
Subtotal (lines 16-26)	27.	53,205	10,695	8,476	712	0	73,087	73,088
400 Pupil transportation	28.	0	0	1,500	0	0	1,715	1,500
530 Dropout prevention programs	29.						0	0
540 Joint career & technical ed. & vocational ed. center	30.						0	0
550 K-3 Reading	31.	17,000	3,417				25,354	20,417
Subtotal (lines 15 and 27-31)	32.	830,129	166,857	205,250	152,527	12,000	1,156,007	1,366,763
1010 Classroom Site Project (from page 3, line 6)	33.	116,109	23,338	0	0		122,748	139,447
1020 Instructional Improvement Project (from page 2, line 5)	34.						7,997	8,064
1071 English Language Learner Project (from page 4, line 11)	35.	0	0	0	0	0	0	0
1072 Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0
1100-1499 Federal and State projects (from page 2, line 32)	37.						50,070	33,891
Total (lines 32-37)	38.	946,238	190,195	205,250	152,527	12,000	1,336,822	1,548,165

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% Increase/ decrease	
41.2%	1.
58.1%	2.
10.2%	3.
	4.
-5.4%	5.
-3.6%	6.
-8.6%	7.
	8.
12.7%	9.
	10.
	11.
	12.
	13.
	14.
20.4%	15.
	16.
25.4%	16.
-40.7%	17.
0.9%	18.
	19.
-7.0%	20.
	21.
	22.
	23.
	24.
	25.
	26.
0.0%	27.
-12.5%	28.
	29.
	30.
-19.5%	31.
18.2%	32.
13.6%	33.
0.8%	34.
	35.
	36.
-32.3%	37.
15.8%	38.

**Federal and State projects**

	Prior year 2025	Budget year 2026	
<b>1100-1399 Federal projects</b>			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	0	0	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	0	0	2.
3. 1160 ESEA Title IV-21st Century Schools	0	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	0	0	5.
6. 1200 ESEA Title VII-Indian Education	0	0	6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0	0	7.
8. 1220 IDEA, Part B	14,788	14,895	8.
9. 1230 Johnson-O'Malley	0	0	9.
10. 1240 Workforce Investment Act	0	0	10.
11. 1250 AEA-Adult Education	0	0	11.
12. 1260-1270 Vocational Education-Basic Grants	0	0	12.
13. 1280 ESEA Title X-Homeless Education	0	0	13.
14. 1290 Medicaid Reimbursement	0	0	14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0	0	15.
16. 13__ Impact Aid	0	0	16.
17. <b>1310-1399 Other Federal Projects</b>	35,282	18,996	17.
18. Total federal projects (lines 1-17)	50,070	33,891	18.
<b>1400-1499 State projects</b>			
19. 1400 Vocational Education	0	0	19.
20. 1410 Early Childhood Block Grant	0	0	20.
21. 1420 Extended School Year-Pupils with Disabilities	0	0	21.
22. 1425 Adult Basic Education	0	0	22.
23. 1430 Chemical Abuse Prevention Programs	0	0	23.
24. 1435 Academic Contests	0	0	24.
25. 1450 Gifted Education	0	0	25.
26. <b>1456 College Credit Exam Incentives</b>	0	0	26.
27. 1460 Environmental Special Plate	0	0	27.
28. 1465 Charter School Stimulus Fund	0	0	28.
29. <b>14__ Arizona Industry Credentials Incentive</b>	0	0	29.
30. <b>Other State Projects</b>	0	0	30.
31. Total State projects (lines 19-30)	0	0	31.
32. Total federal and State projects (lines 18 and 31)	50,070	33,891	32.

**Capital acquisitions**

	Prior year 2025	Budget year 2026	
1. 0181 Intangible assets	0	0	1.
2. 0191 Land and land improvements	0	0	2.
3. 0192 Site improvements	0	0	3.
4. 0194 Buildings and building improvements	28,363	0	4.
5. 0196 Equipment	5,775	15,000	5.
6. 0198 Construction in progress	0	0	6.
7. Total capital acquisitions (lines 1-6)	34,138	15,000	7.
8. Total capital acquisitions, if any, budgeted on lines 1-6	0	0	8.

**Special education programs by type**

	Program 200 prior year 2025	Program 200 budget year 2026	
1. <b>Total all disability classifications</b>	73,087	73,088	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 ed.	0	0	6.
7. Career education	0	0	7.
8. Total (lines 1-7)	73,087	73,088	8.
9. <b>Expenses budgeted for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP</b>	0	0	9.

**Instructional Improvement Project**

Indicate amounts budgeted in Project 1020 for the following:

	Prior year 2025	Budget year 2026	
1. Teacher compensation increases	7,997	8,064	1.
2. Class size reduction	0	0	2.
3. <b>Dropout prevention programs</b>	0	0	3.
4. <b>Instructional improvement programs</b>	0	0	4.
5. Total Instructional Improvement (lines 1-4)	7,997	8,064	5.

**Proposed ratios for special education**

Teacher-pupil 1 to \_\_\_\_\_  
Staff-pupil 1 to \_\_\_\_\_

**Selected expenses by type**  
(Must be included on page 1)

Audit services	15,500
Classroom instruction	869,558

**State equalization assistance budgeted for food service expenses**

Enter the amount of State equalization assistance budgeted for food service, function 3100: 66,885

**Debt service**

Interest 6850	0
Redemption of principal	0

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ decrease
						Prior year 2025	Budget year 2026	
<b>Classroom Site Project 1010</b>								
1000 Instruction	1.	116,109	23,338	0	0	122,748	139,447	13.6%
2100 Support services—students	2.					0	0	
2200 Support services—instruction	3.					0	0	
2300 Support services—general administration	4.					0	0	
3300 Community services operations	5.					0	0	
<b>Total Classroom Site Project (lines 1-5)</b>	6.	116,109	23,338	0	0	122,748	139,447	13.6%

**Classroom Site Project 1010 budgeted property payments**

Property disbursements	
Interest 6850	
Redemption of principal	

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2025	Budget year 2026	
<b>English Language Learner Project - 1071</b>										
260 Special education—ELL incremental costs										
1000 Instruction	1.	0.00						0	0	1.
Support services										
2100 Students	2.	0.00						0	0	2.
2200 Instruction	3.	0.00						0	0	3.
2300 General administration	4.	0.00						0	0	4.
2400 School administration	5.	0.00						0	0	5.
2500 Central services	6.	0.00						0	0	6.
2600 Operation & maintenance of plant	7.	0.00						0	0	7.
2900 Other support services	8.	0.00						0	0	8.
Program 260 subtotal (lines 1-8)	9.	0.00	0.00	0	0	0	0	0	0	9.
430 Pupil Transportation—ELL incremental costs										
Support services										
2700 Student transportation	10.	0.00						0	0	10.
Total expenses (lines 9 and 10)	11.	0.00	0.00	0	0	0	0	0	0	11.

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2025	Budget year 2026	
<b>Compensatory Instruction Project - 1072</b>										
265 Special education—ELL compensatory instruction										
1000 Instruction	12.	0.00						0	0	12.
Support services										
2100 Students	13.	0.00						0	0	13.
2200 Instruction	14.	0.00						0	0	14.
2300 General administration	15.	0.00						0	0	15.
2400 School administration	16.	0.00						0	0	16.
2500 Central services	17.	0.00						0	0	17.
2600 Operation & maintenance of plant	18.	0.00						0	0	18.
2900 Other support services	19.	0.00						0	0	19.
Program 265 subtotal (lines 12-19)	20.	0.00	0.00	0	0	0	0	0	0	20.
435 Pupil transportation—ELL compensatory instruction										
Support services										
2700 Student transportation	21.	0.00						0	0	21.
Total expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2026 Summary of charter school proposed budget

CTDS number 078530000

	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
<b>1000 Schoolwide Project</b>			
100 Regular education			
1000 Instruction	466,674	659,162	41.2%
Support services			
2100 Students	41,434	65,488	58.1%
2200 Instruction	66,666	73,497	10.2%
2300 General administration	0	0	
2400 School administration	109,423	103,474	-5.4%
2500 Central services	108,055	104,204	-3.6%
2600 Operation & maintenance of plant	146,312	133,726	-8.6%
2900 Other support services	0	0	
3000 Operation of noninstructional services	117,287	132,207	12.7%
4000 Facilities acquisition & construction	0	0	
5000 Debt service	0	0	
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	0	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	1,055,851	1,271,758	20.4%
200 Special education			
1000 Instruction	29,878	37,468	25.4%
Support services			
2100 Students	15,500	9,188	-40.7%
2200 Instruction	8,336	8,407	0.9%
2300 General administration	0	0	
2400 School administration	19,373	18,025	-7.0%
2500 Central services	0	0	
2600 Operation & maintenance of plant	0	0	
2900 Other support services	0	0	
3000 Operation of noninstructional services	0	0	
4000 Facilities acquisition & construction	0	0	
5000 Debt service	0	0	
Special education subtotal	73,087	73,088	0.0%
400 Pupil transportation	1,715	1,500	-12.5%
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	25,354	20,417	-19.5%
<b>Total</b>	<b>1,156,007</b>	<b>1,366,763</b>	<b>18.2%</b>

The budget of Concordia Charter School, Inc. for fiscal year 2026 was officially proposed by the Governing Board on June 19, 2025. The complete budget may be reviewed by contacting Margaret Roush-Meier at 4804610556 or mroushmeier@concordiacharter.org.

Special education programs	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
Total all disability classifications	73,087	73,088	0.0%
Gifted education	0	0	
ELL incremental costs	0	0	
ELL compensatory instruction	0	0	
Remedial education	0	0	
Vocational and technical ed.	0	0	
Career education	0	0	
<b>Total</b>	<b>73,087</b>	<b>73,088</b>	<b>0.0%</b>

Expenses by project			
	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
Schoolwide	1,156,007	1,366,763	18.2%
Classroom Site Project	122,748	139,447	13.6%
Instructional Improvement	7,997	8,064	0.8%
English Language Learner	0	0	
ELL Compensatory Instruction	0	0	
Federal projects	50,070	33,891	-32.3%
State projects	0	0	
Capital acquisitions	34,138	15,000	-56.1%
<b>Total expenses</b>	<b>1,370,960</b>	<b>1,563,165</b>	<b>14.0%</b>

Average teacher salary	
Average salary of all teachers employed in the budget year 2026	54,193
Average salary of all teachers employed in the prior year 2025	51,968
Increase in average teacher salary from the prior year 2025	2,225
Percentage increase	4.3%

Does not include Classroom Site Fund Merit Pay or Stipend Monies.

This tab presents information on the amount and planned use of the Charter's project balances to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than project balance amounts, all amounts included on this tab are estimates.

Estimated FY 2025 project balances and planned uses in FY 2026 and thereafter

	All Projects
1. <b>FY 2024 final ending project balance</b> If the final ending project balance does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE	601,102
2. <b>FY 2025 activity, year-to-date and estimated through June 30</b>	
(a) FY 2025 revenues	1,350,650
(b) FY 2025 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal	1,382,256
3. <b>Estimated FY 2025 ending project balance</b>	569,496
(a) With donor restrictions/Restricted	0
(b) Without donor restrictions/Unrestricted	569,496
(c) Total (must agree to line 3 above)	569,496
4. <b>Estimated FY 2025 ending project balance and planned uses</b>	
(a) Deficit balance	
(b) Planned to be spent in FY 2026	
(c) Planned to be spent in FY 2026 to support operations of other school sites within the same charter management organization	
(d) Maintained for spending after FY 2026	569,496
(e) Total project balance (should agree to amount on line 3)	569,496

5. **Comments (optional)**

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the FY 2024 ending

**Charter information**

Select from drop-down

- Student Information System (SIS) Vendor: InfiniteCampus, InfiniteCampus
- Accounting Information System: Quickbooks
- Is the Charter exempt from the Uniform System of Financial Records for Charter Schools (USFRCS)? Yes
- Select the type of organization from the drop down menu and report the management organization details (if applicable):
 

**Charter Management Organization (CMO)** - A non-profit organization that operates or manages a network of charter schools (either through a contract or as the charter holder) linked by centralized support, operations, and oversight.

**Education Management Organization (EMO)** - A for-profit entity that operates or manages a network of charter schools (either through a contract or as the charter holder) linked by centralized support, operations, and oversight.

**Single Management (non-profit)** - A non-profit organization that is not a CMO or EMO and that provides management services to one charter school.

**Single Management (for-profit)** - A for-profit entity that is not a CMO or EMO and that provides management services to one charter school.

Please contact ADE's School Finance Budget Team with questions about completing this section.

4.a Management organization type: \_\_\_\_\_

Management organization details (if applicable):

4.b Organization name: \_\_\_\_\_

4.c Employer Identification Number: \_\_\_\_\_

4.d Address 1: \_\_\_\_\_

4.e Address 2: \_\_\_\_\_

4.f City: \_\_\_\_\_

4.g State: \_\_\_\_\_

4.h Zip: \_\_\_\_\_

**Base support level weights (Group A weights) [A.R.S. §§15-943 and 15-185]**

Please uncheck each box that does not apply. Unchecking a box indicates the criteria does not apply to the charter school. If all boxes are unchecked, the small school weight adjustment does not apply to the school.

For any boxes that are checked, please provide the required additional information described. Failure to provide complete and accurate information may result in inaccurate State aid calculations and future corrections/ADM audit findings.

Charter schools not sponsored by the Arizona State Board for Charter Schools should contact ADE's School Finance payment team by email at [SPaymentTeam@azed.gov](mailto:SPaymentTeam@azed.gov).

		Additional information
<input type="checkbox"/>	The organizational structure or management agreement of your charter holder requires your charter holder or charter school to contract with a specific management company.	No additional information required
<input type="checkbox"/>	The governing body of your charter holder has identical membership to another charter holder in this State.	No additional information required
<input type="checkbox"/>	Your charter holder is a subsidiary of a corporation that has other subsidiaries that are charter holders in this State.	No additional information required
<input type="checkbox"/>	Your charter holder holds more than 1 charter in this State.	

**Individual charter school counts**

Enter total student counts for the charter school for PSD, K-8, and 9-12 students. Student count must be estimated student counts based on actual registration of students. Actual registration of PSD and kindergarten students should be divided by 2 to get estimated student counts for kindergarten. After the 100th day in session, the ADE FY 2026 ADMO should be used, available via ADE Connect, ADEDS Portal. Schools approved to provide at least 200 days of instruction will adjust their FY 2027 budget for discrepancies between the FY 2026 100th-day and 200th-day student counts. (The Total K-UE report is used for K-8 and/or 9-12)

	PSD	K-8	9-12
PSD-12 student count			
Non-ADI student count		122,000	
Full-time ADI student count			
Part-time ADI student count			
Total student count	= 0.0000	122,000	= 0.0000

Charter holder total charter school counts (complete only if 1 or more criteria above are checked)

Enter total student counts for PSD, K-8, and 9-12 students for all of the charter holder's affiliated charter schools. This table must be completed unless all boxes have been unchecked to indicate that the charter holder has no affiliated charter schools.

	PSD	K-8	9-12
PSD-12 student count			
Non-ADI student count			
Full-time ADI student count			
Part-time ADI student count			
Total student count	= 0.0000	0.0000	= 0.0000

**Support level weights (Group B weights) [A.R.S. §§15-943, 15-185 & 15-808]**

**Student count add-ons**

Before the 100th day in session, schools may use estimated student counts based on actual registration of students to determine the add-on weighted counts or counts may be left blank. After the 100th day in session for all schools, the student counts to determine the add-on weighted counts should be obtained from the following ADE report:

- K-3 and K-3 Reading: ADM20
- ELL: English Learners (ELL) Students Served in Programs Under A.R.S. §15-754, ELL20
- Children with Disabilities: SPED20

	Non-ADI student count	ADI full-time student count	ADI part-time student count
1. English Learners (ELL)	30,000		
2. K-3	64,000		
3. K-3 Reading	64,000		
4. Hearing Impairment (HI)			
5. MD-R, A-R, and SD-R (1)	3,000		
6. MD-SC, A-SC, and SD-SC (2)			
7. Multiple Disabilities Severe Sensory Impairment			
8. Orthopedic Impairment (Resource)			
9. Orthopedic Impairment (Self-Contained)			
10. Preschool-Severe Delay (P-SD)			
11. DD, ED, MID, SLD, SSI, and OHI (3)	20,000		
12. Emotional Disability (Private)			
13. Moderate Intellectual Disability (MOD)			
14. Visual Impairment (VI)	110,000		
15. Free and Reduced Price Lunch (FRPL) (4)			
16. Educational Programs for Gifted Pupils (G) (5)			
17. Total weighted student count lines 1 through 16	291,000	0.0000	0.0000

- (1) MD-R (Multiple Disabilities-Resource), A-R (Autism-Resource), and SD-R (Severe Intellectual Disability-Resource)
- (2) MD-SC (Multiple Disabilities-Self-Contained), A-SC (Autism-Self-Contained), and SD-SC (Severe Intellectual Disability-Self-Contained)
- (3) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MID (Mid Intellectual Disability), SLD (Specific Learning Disability), SSI (Speech/language impairment), and OHI (Other Health Impairments)
- (4) Schools may use ADE's FRPL20-summary ADM report and/or FRPL30-site summary ADM report in ADEDS to estimate FY 2026 eligible student counts. This weight applies to all students in schools with community eligibility.
- (5) Schools may use ADE's GFT0-summary ADM report in ADEDS to estimate FY 2026 eligible student counts.

**Base support level adjustments [A.R.S. §§15-943 & 15-185]**

1.  Check box if the school has been approved to provide at least 200 days of instruction by ADE. A.R.S. §15-902.04 allows schools that provide at least 200 days of instruction to increase the base level amount by 5 percent. To be eligible for this increase in funding, the school must be approved for 200 days of instruction by ADE and its sponsor. Schools must receive approval from ADE for FY 2026 prior to June 1, 2025. Please contact ADE's School Finance account analyst team by email with questions concerning at least 200 days of instruction at [SPaymentTeam@azed.gov](mailto:SPaymentTeam@azed.gov).

2. Decrease for federal and State monies received for M&O purposes \$ \_\_\_\_\_  
 Enter the amount received from federal or State agencies for basic maintenance and operation of the school (except for ESEA Title VIII). Do not include federal or State grants that are received for a specific purpose. (A.R.S. §15-185)

In accordance with A.R.S. §15-185(P), the Auditor General has determined that the following federal monies meet the definition of "monies intended for the basic maintenance and operations of the school" (as referred to in that subsection), that must be used to reduce the base support level and State equalization assistance, as directed by A.R.S. §15-185(D). This list is not necessarily all-inclusive. The Auditor General may determine in the future that other federal or State grants meet the definition of "monies intended for the basic maintenance and operations of the school."

- 1. Indian School Equalization Program entitlements received for:
  - Instructional costs (basic program, gifted & talented programs, and small school adjustment)
  - Bilingual instruction costs (supplemental programs-bilingual program)
  - Exceptional child education costs (exceptional child programs)
  - Student Transportation Fund costs
  - School Board Training Fund costs (school board supplement)
- Indian School Equalization Program entitlements received for boarding costs, dormitory costs, student residential guidance costs, and pre-kindergarten costs would not be subject to the reduction.

2. Administrative cost grant entitlements received.

3. FY 2024 nonfederal audit service actual expense \$ 15,900.00  
 Schools must include audit costs for FY 2026 under "Selected expenses by type" on Budget page 2 to receive this increase. Enter the amount expended for audit services in FY 2024 from nonfederal monies to obtain the allowable increase in BSL for the budget year. Do not include the costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of school's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO). A.R.S. §15-914(F) allows schools to increase their base support levels if audit costs will be incurred for the budget year.

4. FY 2024 federal audit service actual expense \$ \_\_\_\_\_  
 Enter the amount expended for audit services in FY 2024 from federal monies. Do not include the costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of school's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).

5. Adjustment for remote instructional time [A.R.S. §15-901.08] \$ \_\_\_\_\_  
 This line should be left blank for budget adoption. If a school provides instructional time in a remote setting beyond the thresholds prescribed in A.R.S. §15-901.08(C)(3)(b)(i) in any school year, ADE shall calculate the total percentage of remote instructional time that exceeded the threshold and fund that percentage of the base support level at 95 percent of the base support level that would otherwise be calculated for the school. ADE will notify schools of the adjustment amount, if any. Enter the amount provided by ADE, if any, as a negative number.

**Base support level weights calculation [A.R.S. §§15-943 and 15-185]**

**Table 1 - Individual charter school counts**

Support level weights to be used for:	K-8	9-12
Student count 0.001-99.999 Support level weight	1.3990	1.5590
Student count 100.000-499.999		
Student count constant	500.0000	500.0000
Student count	- 122.0000	- 0.0000
Difference	= 378.0000	= 0.0000
Weight adjustment factor	x 0.0003	x 0.0004
Support level weight increase	= 0.1134	= 0.0000
Support level weight constant	+ 1.2780	+ 1.3980
Support level weight	= 1.3914	= 0.0000
Student count 500.000-599.999		
Student count constant	600.0000	600.0000
Student count	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0012	x 0.0013
Support level weight increase	= 0.0000	= 0.0000
Support level weight constant	+ 1.1580	+ 1.2680
Support level weight	= 0.0000	= 0.0000
Student count 600.000 or more		
Support level weight	1.1580	1.2680

**Table 2 - Charter holder total charter school counts (only calculated if 1 or more criteria are checked on the Data Entry tab)**

Support level weights to be used for:	K-8	9-12
Student Count 0.001-99.999 Support level weight	1.3990	1.5590
Student count 100.000-499.999		
Student count constant	500.0000	500.0000
Student count	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0003	x 0.0004
Support level weight increase	= 0.0000	= 0.0000
Support level weight constant	+ 1.2780	+ 1.3980
Support level weight	= 0.0000	= 0.0000
Student count 500.000-599.999		
Student count constant	600.0000	600.0000
Student count	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0012	x 0.0013
Support level weight increase	= 0.0000	= 0.0000
Support level weight constant	+ 1.1580	+ 1.2680
Support level weight	= 0.0000	= 0.0000
Student count 600.000 or more		
Support level weight	1.1580	1.2680

**Support level**

1. Support level weight from Table 1	1.3914	0.0000
2. Support level weight from Table 2 (based on small school weight eligibility)	0.0000	0.0000
3. Support level weight (lesser of lines 1 and 2, as applicable, as shown on BSA 55-1)	1.3914	0.0000

**Base support level amounts from total K-3 and total K-3 Reading weighted student counts**

A.R.S. §15-211 requires schools to submit a plan to ADE by October 1 for improving the reading proficiency of its pupils in kindergarten programs and grades 1-3. The plan must include a budget for spending monies from both the K-3 and K-3 Reading support level weights. Schools must use monies generated by the K-3 Reading weight only on instructional purposes intended to improve reading proficiency for pupils in kindergarten through 3rd grade with particular emphasis on pupils in kindergarten through 2nd grade. The K-3 Reading weight will only be included in the School's BSA 55-1 after the School's K-3 Reading Program Plan is approved by the State Board of Education. Contact ADE's Move on When Reading program area with questions at <http://www.azed.gov/mowr/>

	Total weighted student count			
	K-3	K-3 Reading		
Non-AOI	3,840	1,200		
AOI FT*	0.000	0.000		
AOI PT*	0.000	0.000		
Total	3,840	1,200	K-3	\$ 19,249.92
			K-3 Reading	\$ 6,015.60

\*AOI counts shown reflect applicable full-time or part-time funding ratio.

Concordia Charter School, Inc.  
Basic Calculations For Equalization Assistance  
FY 2026

	Non-AOI	AOI-FT	AOI-PT	Support Level	Non-AOI	AOI-FT	AOI-PT
Grade Levels	Student Count	Student Count	Student Count	Weight	Weighted Student	Weighted Student	Weighted Student
	Count	Count	Count	Count	Count	Count	Count
PSD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	122.0000	0.0000	0.0000	1.3914	169.7508	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Regular Education Unweighted Student Count</b>	<b>122.0000</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total of Unweighted Student Count</b>			<b>122.0000</b>				
<b>Regular Education Weighted Student Count</b>					<b>169.7508</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total of Weighted Student Count</b>						<b>169.7508</b>	
Add Ons	Non-AOI	AOI-FT	AOI-PT	Support Level	Non-AOI	AOI-FT	AOI-PT
	Student Count	Student Count	Student Count	Weight	Weighted Student	Weighted Student	Weighted Student
	Count	Count	Count	Count	Count	Count	Count
ELL	30.0000	0.0000	0.0000	0.1150	3.4500	0.0000	0.0000
K-3	64.0000	0.0000	0.0000	0.0600	3.8400	0.0000	0.0000
K-3 (Reading)	64.0000	0.0000	0.0000	0.0400	2.5600	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	3.0000	0.0000	0.0000	6.0240	18.0720	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	20.0000	0.0000	0.0000	0.2920	5.8400	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	110.0000	0.0000	0.0000	0.0220	2.4200	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
<b>Group B - Add On Unweighted Student Count</b>	<b>291.0000</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total Unweighted Group B Add On</b>			<b>291.0000</b>				
<b>Group B - Add On Weighted Student Count</b>					<b>36.1820</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total Weighted Group B Add On</b>						<b>36.1820</b>	

Concordia Charter School, Inc.  
 Basic Calculations For Equalization Assistance  
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**Calculation For Base Support Level**

	<b>Non-AOI Weighted Student Count</b>	<b>AOI-FT Weighted Student Count</b>	<b>AOI-PT Weighted Student Count</b>	
Regular Education Weighted Student Count	169.7508	0.0000	0.0000	
Group B - Add On Weighted Student Count	+ 36.1820	+ 0.0000	+ 0.0000	
Total Student Count	= 205.9328	= 0.0000	= 0.0000	
AOI Funding Factor	x 1.0000	x 0.9500	x 0.8500	
Weighted Student Count	= 205.9328	= 0.0000	= 0.0000	
<b>Total Weighted Student Count</b>			<b>205.9328</b>	
Base Level Amount (FY25)			<b>\$5,013.00</b>	
<b>Base Support Level</b>	<b>205.9328</b>	<b>x \$5,013.00</b>		<b>\$1,032,341.13</b>
<b>Base Support Level Adjustments</b>				
Audit Service Expense			<b>\$15,500.00</b>	
Adjustment For Remote Instructional Time Calculated By ADE			<b>\$0.00</b>	
<b>Adjusted Base Support Level</b>	<b>\$1,032,341.13</b>	<b>+ \$15,500.00</b>		<b>\$1,047,841.13</b>

Concordia Charter School, Inc.  
 Basic Calculations For Equalization Assistance  
 FY 2026

Calculation For CAA	PSD	K-8	9-12
Student Count	0.0000	122.0000	0.0000
Additional Assistance Per Student	x \$2,090.10	x \$2,090.10	x \$2,435.97
Additional Assistance	= \$0.00	= \$254,992.20	= \$0.00
Total Charter Additional Assistance			<b>\$254,992.20</b>
<b>Additional Assistance Adjustments</b>			
<b>Adjusted Total Charter Additional Assistance</b>			<b>\$254,992.20</b>
<b>Equalization Assistance</b>			
Adjusted Base Support Level	\$1,047,841.13		
Adjusted Total Charter Additional Assistance	+ \$254,992.20		
<b>Equalization Assistance</b>	<b>= \$1,302,833.33</b>		<b>\$1,302,833.33</b>
			<b>\$1,302,833.33</b>

Page	Reference	Instruction
Cover	General	<p>These instructions will help charter schools prepare the budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. We have provided an instructions button that links to any general instructions or to the first instruction for a page. The forms have been set to print without "objects" so that the instructions buttons do not print.</p> <p>The cells in the prior year columns on the budget forms contain formulas that will bring forward budget amounts from the FY 2025 budget forms. However, the cells have not been protected so users may also enter the information manually. To bring forward amounts automatically, the most recently revised FY 2025 budget must be saved as budget25.xlsx in the C:\CSFORMS folder. If the file is not named budget25.xlsx, the formulas will not function properly. Excel will ask the user to update information when the budget26.xlsx file is opened. Users should review amounts reported in the prior year column to ensure they agree to the school's most recently revised FY 2025 budget.</p> <p>Schools should complete the Data Entry page before completing pages 1 through 4. To ensure that the Arizona Department of Education (ADE) can properly access the school's data, do not change formulas without specific instructions from either the Arizona Auditor General's Office, Accountability Services Division, or ADE, School Finance.</p>
Cover	CTDS number	<p>This cell will only accept entries of 9 digits. Do not include any slashes, dashes, etc. Enter the school's CTD number plus 3 zeros.</p>
Cover	Version	<p>The version of the budget being submitted on the cover page is formatted with a drop-down menu. Select the appropriate choice from the menu: Proposed or Adopted.</p> <p>All information on the cover page must be completed/updated when the proposed or adopted budget is printed out for the Governing Board to sign.</p>
Cover	Charter website link	<p>In accordance with A.R.S. §15-185(M), schools that maintain a website must post a copy of the proposed budget or budget summary and hearing notification on the school's website. Schools should paste a clickable link on the Cover tab to their school web page where the proposed budget or budget summary was posted.</p>
Cover	Estimated revenues	<p>Base estimated revenues by source for FY 2026 on the best information available at the time the budget is prepared. Estimated revenues may be more or less than estimated expenses.</p>
Cover	Average teacher salary	<p>In accordance with A.R.S. §15-189.05, a school's budget shall include the prominent display of the average salary of all teachers the school employed for the budget and prior years, and the increase in the average salary of all teachers the school employed for the budget year reported in dollars and percentage. Schools must also prominently post this information on their home page separately from its budget. The statute does not provide a definition of a teacher. Each charter should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation. Schools should revise the average teacher salary information anytime it submits a revised budget to ADE.</p>

Page	Reference	Instruction
1	General	<p>Only report budgeted 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), Structured English Immersion Project (project code 1071), Compensatory Instruction Project (project code 1072) or Federal and State projects (project codes 1100 through 1499) expenses.</p> <p>Report budgeted expenses for programs 200-special education and 270-vocational and technical education on lines 16-27. Report budgeted expenses for program 400-pupil transportation on line 28.</p> <p>Do not report depreciation or amortization expense on the budget forms. Only report purchases of capital assets including right-of-use assets acquired through finance leases (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) in the capital acquisitions section of page 2.</p>
1	Program 550	<p>Schools should budget for K-3 Reading Program expenses in program code 550.</p> <p>The State Board of Education must give approval to a school before any portion of the monies generated by the K-3 Reading support level weight may be distributed to the school. A.R.S. §15-211. Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at:</p> <p><a href="http://www.azed.gov/mowr/">http://www.azed.gov/mowr/</a></p>
1	Federal and State projects, line 37	<p>Include the total of federal and State project expenses (project codes 1100 through 1499 from page 2) on line 37. Schools should not include federal and State project expenses with other Schoolwide Project expenses on lines 1 through 36.</p>
1	Employee benefits	<p>Schools participating in the Arizona State Retirement System should budget at the rate of 12.00 percent for covered positions. For positions subject to the Alternate Contribution Rate, schools should budget at the rate of 9.75 percent.</p>
2	Federal and State projects	<p>Separate accountability is required for each federal and State project. Therefore, charter schools should estimate the expenses for each federal or State project in which the school participates. The totals on line 32 should agree with the total columns for federal and State projects on line 37 of page 1. A.R.S. §15-1261 requires charter schools to establish an E-rate Project to account for any E-rate funding the school receives. Include monies budgeted for the E-rate Project within Other Federal Projects on line 17.</p>

Page	Reference	Instruction
2	College Credit Exam Incentives	Schools that receive monies from the college credit by examination incentive program per A.R.S. §15-249.06 should deposit them in Project 1456—College Credit Exam Incentives. Schools must distribute at least 50 percent of the bonus monies received from this program to the classroom teacher for each student who passes a qualifying exam and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the exam, as identified by the governing body or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees, or instructional materials.
2	Arizona Industry Credentials Incentive	Schools that receive monies from the Arizona Industry Credentials Incentive Project per A.R.S. §15-249.15 should deposit them as a separate State project using project object code beginning with 14XX. Monies received must be used for 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; for developmental costs related to creating, expanding or improving an approved site of a certificate, credential or license career technical program or course; for instructional hardware, software or supplies required for the certification, credentialing or licensure; for career exploration in any school grade and awareness activities for parents, students and the community for the approved sectors.
2	Other State Projects	Budgeted expenditures related to monies remaining in Project 1457—Results-based Funding should be reported on line 28—Other State Projects, along with any other State project funds not included on lines 19 through 29 above.
2	Capital acquisitions	Enter the increase in the capital asset accounts (intangible assets, land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) for assets to be acquired by purchase, finance lease, or construction for all projects.  If the school budgets for capital acquisitions related to the K-3 Reading Program, include the increase in the capital asset accounts for those acquisitions by asset type on lines 1 through 6. The total of all capital acquisitions for the K-3 Reading Program should be reported on line 8.
2	Special education programs by type	Schools budgeting for special education expenses in program code 200 should report amounts allocated by program type on page 2. Supporting documentation should be retained for the allocation of expenses budgeted for individual special education programs.
2	Special education programs by type, line 1	Schools should budget total expenses for the disability classifications defined in A.R.S. §15-761.
2	Special education programs by type, line 9	Schools should budget for total transportation expenses within program 400 for transporting students whose IEPs will require transportation as necessary for the provision of free and appropriate public education (FAPE).
2	Selected expenses by type	Audit services expense should be the total audit costs to be incurred during the budget year.  Classroom instruction expenses should be the total of expenses budgeted in function code 1000 for program codes 100, 200, and 500 for the budget year.

Page	Reference	Instruction
2	State equalization assistance budgeted for food service expenses	Schools participating in the National School Lunch Program are required to spend a portion of their State equalization assistance to support the operation of their food service program. Schools must report on their budget the amount of State equalization assistance that will be expended for their food service program during the 2026 school year. This amount will be used to determine school compliance with State matching requirements pursuant to CFR Title 7, §210.17(a). ADE's Health and Nutrition Services will verify that the amount reported on the budget was reported as spent when schools' annual financial reports are submitted. Direct any questions related to State matching requirements to Health and Nutrition Services at (602) 542-8700.
2	Instructional Improvement Project	See USFRCS page III-B-1 for guidance on using the Instructional Improvement Project (Project 1020).
2	Instructional Improvement Project, lines 3 and 4	Instructional Improvement Project monies spent for dropout prevention programs and instructional improvement programs must be spent for maintenance and operation purposes only.
2	Debt service	Debt service amounts should include budgeted interest and redemption of principal for all programs. Interest should be budgeted expenses for object code 6850. Redemption of principal should include budgeted principal payments on finance leases and other long-term debt that will be recorded as a reduction of the related liability.
3	Classroom Site Project	Schools receive revenues from the Classroom Site Project (CSP) each year. A.R.S. §15-977(G)(1) requires the Joint Legislative Budget Committee to calculate an estimated per pupil amount each year. For FY 2026, the estimated cash payment is \$842 per "Group A weighted" pupil (BSA55 Tab, Total of Non-AOI weighted student count, AOI full-time weighted student count, and AOI part-time weighted student count on row 13). The FY 2026 CSP YTD Payments Reports will be available on ADE's website beginning in August 2025 at <a href="https://schoolfinancereports.azed.gov/">https://schoolfinancereports.azed.gov/</a> . ADE uses schools' FY2026 100th day student count as reported in the schools's FY 2026 ADM20A and ADM30 reports.
3	Classroom Site Project	Expenses made from the CSP (1010) should be made in accordance with A.R.S. §15-977 and must be used to supplement, rather than supplant, existing monies. 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. One total budget for all CSP monies must be reported here, in Project 1010.  Line 4 should include expenses for teacher liability insurance premiums made from Project 1010.
3	Classroom Site Project budgeted property payments	Include allowable budgeted property disbursement, interest, and redemption of principal payments made in accordance with §15-977. Property disbursements should include budgeted payments for capital acquisitions, not including related lease or other debt service payments. Budgeted interest expenses will be charged to object code 6850. Redemption of principal should include budgeted principal payments on finance leases and other long-term debt that will be recorded as a reduction of the related liability.
4	English Language Learner Project	See USFRCS page III-B-2 for guidance on using the English Language Learner Project (Project 1071). To efficiently record English Language Learner expenses, schools should be using program code 260, special education—ELL incremental costs and program 430, pupil transportation—ELL incremental costs, as applicable.

Page	Reference	Instruction
4	Compensatory Instruction Project	See USFRCS page III-B-2 for guidance on using the Compensatory Instruction Project (Project 1072). To efficiently record English language learner and compensatory instruction expenses, schools should be using program codes 265, special education—ELL compensatory instruction and program 435, pupil transportation—ELL compensatory instruction, as applicable.
Budget summary	General	The information on the Budget Summary is self-populating and will be automatically brought forward from the other pages of the Budget.
Project balances	Line 1	Report FY 2024 final ending project balances as reported in FY 2024 AFR. If the final ending reserve balance doesn't agree with the FY 2024 AFR, <u>revise the AFR and resubmit to ADE.</u>
Project balances	Line 2 (a)	Report FY 2025 revenues. Enter actual amounts to date plus estimated amounts for the remainder of FY 2025, including all FY 2025 amounts that the charter anticipates receiving during the encumbrance period.
Project balances	Line 2 (b)	Report FY 2025 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal in all projects. Enter actual amounts to date plus estimated amounts for the remainder of FY 2025, including all FY 2025 amounts that the charter anticipates spending during the encumbrance period.
Project balances	Line 3 (a)	Report FY 2025 estimated restricted ending project balance amounts. These amounts consist of donor-restricted or legally obligated resources. For-profit charter schools may report estimated appropriated retained earnings.
Project balances	Line 3 (b)	Report FY 2025 estimated unrestricted ending project balance amounts. These are amounts available for use in general operations and not subject to donor or grantor restrictions or legal obligations. For-profit charter schools may report estimated unappropriated retained earnings.
Project balances	Line 4 (a)	For projects with a negative estimated FY 2025 ending project balance, enter the negative project balance amount on this line. These projects have deficit balances because expenses exceeded available resources from current revenues and prior year project balances and reduce the amount of resources available in future years.
Project balances	Line 4 (b)	Report FY 2025 estimated ending project balance amounts that the Charter plans to spend to support FY 2026 budgeted spending after using all available FY 2026 revenues. Any nonspendable amounts included in ending project balance such as current prepaid assets should be included in this line if the charter plans to use them in FY 2026. Otherwise, such nonspendable assets should be included on line 4(d) based on the charter's plan to use them to benefit a future year, as applicable.
Project balances	Line 4 (c)	Report FY 2025 estimated ending project balance amounts that the charter plans to spend in FY 2026 to support the operation of other school sites that operate within the same charter management organization (CMO). <u>This line only applies to charter schools that operate under the same CMO.</u> CMO detail is reported on the contact page in this form.
Project balances	Line 4 (d)	Report amounts the charter estimates it will maintain for spending after FY 2026, including amounts reserved to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.

**Page**

**Reference**

**Instruction**

[Project  
balances](#)

Line 5

Section C is optional. Charter schools can use this section to include additional information about its project balances and planned spending. Charters can also use this section to list projects included in restricted and unrestricted lines.