



Charter school Concordia Charter School, Inc.

County Maricopa

CTDS number 078530000

**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 tab, 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, 1930, 1980, 1990 Other revenues and gains from local sources
- 12. 1910 Rentals
- 13. 1920 Contributions and donations from private sources
- 14. 1950 Miscellaneous Revenues from Other Schools or Districts
- 15. 1960 Miscellaneous Revenues from Local Governmental Units
- 16. Other revenue from local sources (specify) \_\_\_\_\_
- 17. Total Local Revenue (lines 1-16) \_\_\_\_\_

Actual	
0	1.
0	2.
0	3.
0	4.
10,096	5.
0	6.
748	7.
0	8.
4,900	9.
0	10.
5,609	11.
0	12.
2,332	13.
0	14.
0	15.
0	16.
23,686	17.

<p><b>1600 Food service revenues (from accounting data)</b></p> <p><b>\$0</b></p>
---

**2000 Intermediate sources**

- 18. 2100 Unrestricted
- 19. 2200 Restricted
- 20. Other revenue from intermediate sources (specify) \_\_\_\_\_
- 21. Total Intermediate Revenue (lines 18-20) \_\_\_\_\_

0	18.
0	19.
0	20.
0	21.

**3000 State sources**

- 22. 3110 State Equalization Assistance
- 23. 3130-3150 Other unrestricted
- 24. 3200 Restricted
- 25. 3900 Revenue for/on behalf of the school
- 26. Other revenue from State sources (specify) \_\_\_\_\_
- 27. Total State Revenue (lines 22-26) \_\_\_\_\_

995,938	22.
7,818	23.
116,491	24.
0	25.
0	26.
1,120,246	27.

**4000 Federal sources**

- 28. 4100, 4300 Unrestricted/restricted received directly from the federal government
- 29. 4200, 4500 Unrestricted/restricted received from the federal government through the State
- 30. 4700 Revenue received from the federal government through other intermediate agencies
- 31. 4800 Federal impact aid
- 32. 4900 Revenue for/on behalf of the school
- 33. Other revenue from federal sources (specify) \_\_\_\_\_
- 34. Total Federal Revenue (lines 28-33) \_\_\_\_\_

0	28.
112,760	29.
0	30.
0	31.
19,868	32.
0	33.
132,627	34.

35. Total revenue from all sources (lines 17, 21, 27, and 34)

1,276,559	35.
-----------	-----

Charter school	Concordia Charter School, Inc.					County Maricopa		CTDS number 078530000			
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		
<b>1000 Schoolwide Project and 1500-1999 Other Special Projects</b>											
<b>100 Regular education</b>											
1000 Instruction	1.	377,336	72,223	0	28,621	3,213	466,674	481,393	410,203	17.35%	1.
2000 Support services											
2100 Students	2.	21,383	1,888	8,637	6,328	1,125	41,434	39,361	61,481	-35.98%	2.
2200 Instruction	3.	64,950	5,170	2,969	1,114	0	66,666	74,203	58,282	27.32%	3.
2300 General administration	4.	0	0	0	0	0	0	0	28	-100.00%	4.
2400 School administration	5.	80,933	18,770	3,591	12,656	500	109,423	116,450	110,162	5.71%	5.
2500 Central services	6.	16,470	5,946	81,199	4,840	1,287	108,055	109,742	109,937	-0.18%	6.
2600 Operation & maintenance of plant	7.	38,115	9,023	95,568	11,248	515	146,312	154,469	150,616	2.56%	7.
2900 Other support services	8.	0	0	0	0	0	0	0	0	0.00%	8.
3000 Operation of noninstructional services	9.	72,842	11,812	6,211	73,610	1,225	117,287	165,700	156,388	5.95%	9.
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0	0	0.00%	10.
5000 Debt service	11.	0	0	0	0	0	0	0	0	0.00%	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	0	0	0	0	0	0.00%	13.
630 Other instructional programs	14.	0	0	0	0	0		0	0		14.
700, 800, 900 Other programs	15.	0	0	0	0	0	0	0	0	0.00%	15.
Subtotal (lines 1-15)	16.	672,029	124,832	198,175	138,417	7,865	1,055,851	1,141,318	1,057,097	7.97%	16.
<b>200 Special education</b>											
1000 Instruction	17.	20,578	7,614	0	0	0	29,878	28,192	34,218	-17.61%	17.
2000 Support services											
2100 Students	18.	0	0	20,565	713	0	15,500	21,278	5,051	321.26%	18.
2200 Instruction	19.	4,991	534	0	0	0	8,336	5,525	250	2110.00%	19.
2300 General administration	20.	0	0	0	0	0	0	0	0	0.00%	20.
2400 School administration	21.	12,195	5,899	0	0	0	19,373	18,094	33,569	-46.10%	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.	37,764	14,047	20,565	713	0	73,087	73,089	73,088	0.00%	28.
400 Pupil transportation	29.	0	0	5,000	70	0	1,715	5,070	812	524.38%	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.	14,028	1,201	0	0	0	25,354	15,229	11,770	29.39%	32.
Subtotal (lines 16 and 28-32)	33.	723,821	140,080	223,740	139,200	7,865	1,156,007	1,234,706	1,142,767	8.05%	33.
Classroom Site Project (from page 3, lines 6 and 8)	34.	101,802	8,396	12,531	0	0	122,748	122,729	84,055	46.01%	34.
Instructional Improvement Project	35.						7,997	7,541	5,484	37.51%	35.
English Language Learner Project (from page 5, line 14)	36.	0	0	0	0	0	0	0	0	0.00%	36.
Compensatory Instruction Project (from page 5, line 28 )	37.	0	0	0	0	0	0	0	0	0.00%	37.
Federal and State Projects (from page 8, line 33)	38.						50,070	31,913	62,370	-48.83%	38.
Total (lines 33-38)	39.						1,336,822	1,396,889	1,294,676	7.89%	39.

Charter school

Concordia Charter School, Inc.

County Maricopa

CTDS number 078530000

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals	
						Budget	Actual
<b>Classroom Site Project 1010</b>							
1000 Instructions	1.	92,612	7,714	0	0	122,748	100,326
2100 Support services—students	2.	3,307	253	12,531	0	0	16,091
2200 Support services—instructions	3.	5,883	429	0	0	0	6,312
2300 Support services—general administration	4.			0		0	0
3300 Community services operation	5.	0	0	0		0	0
<b>Total Classroom Site Project (lines 1-5)</b>	<b>6.</b>	<b>101,802</b>	<b>8,396</b>	<b>12,531</b>	<b>0</b>	<b>122,748</b>	<b>122,729</b>

<b>Classroom Site Project 1010 property payments</b>		Budget	Actual
Property disbursements	7.	0	0
Interest 6850	8.	0	0
Redemption of principal	9.	0	0

<b>Additional Classroom Site Project information</b>		Classroom Site Project 1010
Beginning project balance	10.	(8,036)
Adjusted beginning project balance	11.	13,779
Revenues	12.	108,950
Interest earned	13.	0
Total revenues (lines 12 and 13)	14.	108,950
Total available (lines 10 or 11, and 14)	15.	122,729
Expenses (from lines 6, 7, 8, and 9)	16.	122,729
Ending project balance (line 15 minus line 16)	17.	0

Charter school Concordia Charter School, Inc.

County Maricopa

CTDS number 078530000

Expenses	Instruction 1000	Support services 2000	Totals	
			Budget	Actual
<b>Instructional Improvement Project 1020</b>				
Teacher compensation increases 1.	7,541	0	7,997	7,541 1.
Class size reduction 2.	0		0	0 2.
Dropout prevention programs 3.	0	0	0	0 3.
Instructional improvement programs 4.	0	0	0	0 4.
Total Inst. Imp. expenses (lines 1-4, should equal line 9 below) 5.	7,541	0	7,997	7,541 5.

Additional Instructional Improvement Project information	Actual
Beginning project balance 6.	0 6.
Adjusted beginning project balance 7.	0 7.
Revenues 8.	7,541 8.
Total available (lines 6 or 7, and 8) 9.	7,541 9.
Expenses (line 5 above) 10.	7,541 10.
Ending project balance (line 9 minus line 10) 11.	0 11.

Arizona Industry Credentials Incentive Project—detailed expenses	Budget	Actual
Teacher instructional costs and professional development 1.		0 1.
Student cost of certification, credentialing or licensure 2.		0 2.
Developmental costs 3.		0 3.
Instructional hardware, software or supplies 4.		0 4.
Career exploration 5.		0 5.
Total Arizona Industry Credentials Incentives expenses 6.	0	0 6.

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

Charter school

Concordia Charter School, Inc.

County

Maricopa

CTDS number 078530000

	<b>Instructions</b>	July 1, 2024	June 30, 2025
A.	Cash balance	\$ 556,867	\$ 423,692
B.	<b>Audit services</b>		
		Budget	Actual
1.	Nonfederal	15,500	18,200
2.	Federal	0	0
3.	Total (lines 1 and 2)	15,500	18,200
C.	<b>Capital acquisitions</b>		
		Budget	Actual
1.	0181 Intangible assets	0	0
2.	0191 Land and land improvements	0	0
3.	0192 Site improvements	0	0
4.	0194 Buildings and building improvements	28,363	28,363
5.	0196 Equipment	5,775	22,727
6.	0198 Construction in progress	0	0
7.	Total capital acquisitions (lines 1-6)	34,138	51,090
D.	<b>Investment in capital assets as of June 30, 2025</b>		
		\$	
1.	0181 Intangible assets	0	
2.	0191 Land and land improvements	0	
3.	0192 Site improvements	0	
4.	0194 Buildings and building improvements	413,843	
5.	0196 Equipment	229,928	
6.	0198 Construction in progress	0	
7.	Total (lines 1-6)	643,771	
E.	<b>Current expenses by category</b>		
1.	Classroom instruction excluding classroom supplies (function 1000, except line 2 amount)	\$ 604,059	
2.	Classroom supplies (function 1000, object code 6600)	\$ 29,336	
3.	Administration (functions 2300, 2400, 2500, and 2900)	\$ 246,851	
4.	Support services—students (function 2100)	\$ 91,345	
5.	All other support services and operations (functions 2200, 2600, 2700, 3100, and 3400)	\$ 425,297	
6.	Total (lines 1-5)	\$ 1,396,888	
7.	Current expenses from federal sources	\$ 119,181	
8.	Current expenses from State and local sources	\$ 1,277,707	

**Supplementary information**

F.	1. Number of full-time equivalent certified teachers	3
	2. Number of full-time equivalent noncertified teachers	5
	3. Number of full-time equivalent contract teachers	0
	4. Number of schools	1
	5. Actual days in session	146
	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)	\$ 18,561

G.	<b>Teacher salaries (function 1000)</b>					
		Certified teachers (object 6112)	Noncertified teachers (object 6152)	Certified substitutes (object 6113)	Noncertified substitutes (object 6153)	Contract teachers (object 6325)
1.	Regular education	159,767	281,037	0	700	0
2.	Special education	0	0	0	0	0
3.	Vocational education	0	0	0	0	0
4.	Other programs	0	0	0	0	0
5.	Cocurr. act., athletics, & other (program 600)	0	0	0	0	0

H.	<b>Average teacher salary (A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3)</b>	
	<input type="checkbox"/> Check box if the Charter was new and began operations in FY 2025.	
1.	Average salary of all teachers employed in FY 2025	\$ 55,385
2.	Average salary of all teachers employed in FY 2024	\$ 53,526
3.	Increase in average teacher salary from FY 2024	\$ 1,859
4.	Percentage increase	\$ 3.5%

Comments on average salary calculation (optional):

Supplementary information (Cont'd)

**Instructions**

A. Enrollment of gifted pupils by grade

Areas of identification	Grade													Total			
	K	1	2	3	4	5	6	7	8	9	10	11	12				
1. Quantitative reasoning	0	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	\$ <u>0</u>
9-12	\$ <u>0</u>
Total	\$ <u><u>0</u></u>

C. Special education programs by type

	Program 200 budget	Program 200 actual	
1. Total all disability classifications	73,087	73,089	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)	73,087	73,089	8.
9. Expenses incurred for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP	0	0	9.

Charter school Concordia Charter School, Inc.

County Maricopa

CTDS number 078530000

Federal and State projects Instructions	Beginning balance actual	Adjusted Beginning Project Balance	Revenue actual	Indirect costs actual	Reversions actual	Expenses		Redemption of principal	Capital acquisitions actual	Ending balance actual
						Budget	Actual			
<b>Federal projects</b>										
1100-1130 ESEA Title I—Helping Disadvantaged Children	0	0	0	0	0	0	0		0	0
1140-1150 ESEA Title II—Prof. Dev. And Technology	0	0	0	0	0	0	0		0	0
1160 ESEA Title IV—21st Century Schools	0	0	0	0	0	0	0		0	0
1170-1180 ESEA Title V—Promote Informed Parent Choice	0	0	0	0	0	0	0		0	0
1190 ESEA Title III—Limited Eng. & Immigrant Students	0	0	0	0	0	0	0		0	0
1200 ESEA Title VII—Indian Education	0	0	0	0	0	0	0		0	0
1210 ESEA Title VI—Flexibility and Accountability	0	0	0	0	0	0	0		0	0
1220 IDEA, Part B, including ARP—IDEA Grants	0	0	14,637	21	0	14,788	14,616		0	0
1230 Johnson-O'Malley	0	0	0	0	0	0	0		0	0
1240 Workforce Investment Act	0	0	0	0	0	0	0		0	0
1250 AEA—Adult Education	0	0	0	0	0	0	0		0	0
1260-1270 Vocational Education—Basic Grants	0	0	0	0	0	0	0		0	0
1280 ESEA Title X—Homeless Education	0	0	0	0	0	0	0		0	0
1290 Medicaid Reimbursement	0	0	0	0	0	0	0		0	0
1300 Charter School Implementation Project (Stimulus)	0	0	0	0	0	0	0		0	0
13 Impact Aid	0	0	0	0	0	0	0		0	0
1310-1399 Other Federal Projects	0	0	13,446	0	0	35,282	15,846	0	0	(2,400)
Total federal projects (lines 1-17)	0	0	28,083	21	0	50,070	30,462	0	0	(2,400)
Total COVID-19 federal relief projects included above	0	0	0	0	0		0	0	0	0
<b>State projects</b>										
1400 Vocational Education	0	0	0		0	0	0	0	0	0
1410 Early Childhood Block Grant	0	0	0		0	0	0	0	0	0
1420 Extended School Year—Pupils with Disabilities	0	0	0		0	0	0	0	0	0
1425 Adult Basic Education	0	0	0		0	0	0	0	0	0
1430 Chemical Abuse Prevention Programs	0	0	0		0	0	0	0	0	0
1435 Academic Contests	0	0	0		0	0	0	0	0	0
1450 Gifted Education	0	0	0		0	0	0	0	0	0
1456 College Credit Exam Incentives	0	0	0		0	0	0	0	0	0
1460 Environmental Special Plate	0	0	0		0	0	0	0	0	0
1465 Charter School Stimulus Fund	0	0	0		0	0	0	0	0	0
14 Arizona Industry Credentials Incentive	0	0	0		0	0	0	0	0	0
1470-1499 Other State Projects	0	0	2,000		0	0	1,451	0	0	549
Total State projects (lines 20-31)	0	0	2,000		0	0	1,451	0	0	549
Total federal and State projects (lines 18 and 32)	0	0	30,083	21	0	50,070	31,913	0	0	(1,851)

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.	511,597	89,250	0	29,336	30	3,183	0
2.	24,690	2,141	56,349	7,041	0	1,109	0
3.	75,824	6,133	2,969	1,114	0	0	0
4.	0	0	0	0	0	0	0
5.	93,128	24,669	3,591	12,821	0	500	0
6.	16,470	5,946	83,599	4,840	1,287	0	22,727
7.	38,115	9,023	109,014	11,820	15	500	28,363
8.	0	0	5,000	70	0	0	0
9.	72,842	11,812	6,211	73,610	1,225	0	0
10.	0	0	0	0	0	0	0
11.	832,666	148,974	266,733	140,652	2,557	1,016	51,090
12.	0	0	30,462	104,545	0	0	0
13.	832,666	148,974	236,271	36,107	2,557	1,016	51,090
14.	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

Cash and investments held at June 30, 2025

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	200,608

Long-term and short-term debt

1. Long-term debt outstanding, July 1, 2024	0
2. Long-term debt issued during FY 2025	0
3. Long-term debt retired during FY 2025	0
4. Long-term debt outstanding, June 30, 2025	0
5. Short-term debt outstanding, July 1, 2024	0
6. Short-term debt outstanding, June 30, 2025	0

Property disbursements by type

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

All programs
0
0
28,363
22,727
0

Utilities and energy detail (only function 2600)

1. 6410 Utility services	3,941
2. 6621-6626 Energy	0

Debt service

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

Programs 100-630
0
0
0

Technology (all functions)

1. 6330 Technical services	3,900
2. 6432 Technology-related repairs and maintenance	34,056
3. 6441 Rental of computers and related equipment	0
4. 6531 Telecommunications	22,755
5. 6650 Technology-related supplies	5,628
6. Technology-related hardware and software	3,863

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

Support services-instruction detail (Programs 100-630, excluding 400)

1. Function 2220-Improvement of instruction (in objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 0196 disbursements, 6740, 6810, and 6890)	2,856
2. Function 2230-Library/media Services (in objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 0196 disbursements, 6740, 6810, and 6890)	1,096

Books, Periodicals, and Instructional Aids (programs 100-630, excluding 400)

1. Object 6640, functions 1000 and 2230	1,096
---	-------

**Instructions** Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief projects

	Programs 100-630									Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Dues and fees 6810	Judgements against the school 6820	Miscellaneous 6890	Other 6800 (excluding 6810, 6820, 6850, and 6890)	Property disbursements	All Object Codes (excluding 6900)	
<b>Current expenses from COVID-19 federal relief projects</b>											
1000 Instruction	0	0	0	0	0	0	0	0	0	0	0
2100, 2200 Student Support Services	0	0	0	0	0	0	0	0	0	0	0
2300, 2500, 2900 Other Support Services	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	0	0	0	0	0	0	0	0	0	0	0
2600 Operation & maintenance of plant	0	0	0	0	0	0	0	0	0	0	0
2700 Student transportation	0	0	0	0	0	0	0	0	0	0	0
3100 Food service operations	0	0	0	0	0	0	0	0	0	0	0
3400 Bookstore operations	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-9)	0	0	0	0	0	0	0	0	0	0	0

	Total spending detail	Classroom spending detail
<b>Technology related expenses from COVID-19 federal relief projects</b>		
1. 6330 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6441 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Technology-related supplies & purchased services (less than \$5,000)	0	0
6. Technology-related hardware & software (\$5,000 or more)	0	0
7. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0

Property disbursement detail for COVID-19 federal relief projects	
1. Intangible assets	0
2. Land and land improvements	0
3. Buildings	0
4. Equipment	0
5. Construction	0

Indirect costs from COVID-19 federal relief projects	
1. 6900 Indirect costs	0

Property disbursements from COVID-19 federal relief projects	
1. Program 700 Adult/continuing education programs	0
2. Program 800 Community college education programs	0
3. Program 900 Community services program	0

Debt service detail for COVID-19 federal relief projects	
1. 6850 Interest	0
2. Redemption of principal	0

	Total Award (all fiscal years)	FY 2020 through FY 2024 Expenses and other financing uses	FY 2025 Expenses and other financing uses	Amount remaining to spend
<b>COVID-19 federal relief projects</b>				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	50,000	50,000	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	203,348	203,348	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	58,710	58,710	0	0
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF) - Enrollment Stability Grant (ESG) Program	26,309	26,309	0	0
6. Other COVID-19 federal relief projects	5,742	5,742	0	0
7. Total	<b>344,109</b>	<b>344,109</b>	<b>0</b>	<b>0</b>

Paycheck Protection Program	
1. Total loan amount received	0
2. Total PPP loans spent in all fiscal years	0
3. Total loan amount approved for forgiveness	0
4. Total amounts returned to Small Business Administration	-
5. Total loan amount remaining (line 1 minus lines 2 and 4, final amount should equal	0

Total FY 2025 expenses + indirect costs, debt service, and property disbursements **0**

**Instructions**

**Food Service**

Revenues

- 1. 1500 Earnings on investments
- 2. 1600 Food service
- 3. 1900 Other revenues and gains from local sources
- 4. 4500 Restricted revenue (reimbursement) received from the federal government through the State
- 5. 4900 Revenue for/on behalf of the school (1)
- 6. Total revenue (lines 1-5)

	Actual
1.	
2.	
3.	
4.	93,176
5.	11,369
6.	104,545

A. Number of operating months

11

B. Number of meals served

- 1. Served at charter school locations
  - a. Reimbursable meals only
  - b. Program adults/adult workers
  - c. Other
- 2. Served at other locations
  - a. Reimbursable meals only
  - b. Program adults/adult workers
  - c. Other

	Breakfasts	Lunches/suppers	A la carte*	Snacks
1. Served at charter school locations				
a. Reimbursable meals only	7,305	13,234	0	0
b. Program adults/adult workers	200	208	0	0
c. Other	0	0	0	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal prices

- 1. Reduced breakfast
- 2. Reduced lunch
- 3. Reduced snack
- 4. Paid breakfast
- 5. Paid lunch
- 6. Paid snack

	K-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				
5. Paid lunch				
6. Paid snack				

D. Special Milk Program

Number of 1/2 pint milk units served to children \_\_\_\_\_

E. State Equalization Assistance expended for food service, function 3100

\$ 61,155

[This amount will be used to determine charter compliance with State matching requirements pursuant to CFR Title 7, §210.17(a).]

(1) Include the value of USDA Commodities on this line (excluding freight), as well as cash received from the USDA instead of commodities.

Expenses

- 7. 6100 Personal services—salaries
- 8. 6200 Personal services—employee benefits
- 9. 6400 Purchased property services
- 10. 6530 Communications
- 11. 6570 Food service management
- 12. 6591 Services purchased from other AZ schools or districts
- 13. 6610 General supplies (nonfood items)
- 14. 6620 Energy
- 15. 6631 USDA commodities (excluding freight)
- 16. 6632 USDA commodities (freight only)
- 17. 6633 Other food
- 18. 6800 Other expenses (excluding food service mgt. fees)
- 19. 0190 Capital assets (excluding 0196)
- 20. 0196 Equipment
- 21. Total expenses (lines 7-20)

	Actual
7.	72,842
8.	11,812
9.	3,164
10.	
11.	
12.	
13.	7,814
14.	
15.	11,406
16.	928
17.	51,676
18.	6,058
19.	
20.	
21.	165,700

F. Cash balances

\$ \_\_\_\_\_ 7/1/2024      \$ (61,155) 6/30/2025

G. Detail of food service management company expenses

Classified salaries	_____
Employee benefits	_____
Supplies and materials (nonfood)	_____
Food	_____
Management fee	_____
Other	_____
Total (must equal total on line 11 above)	<u>0</u>

**Instructions**

Avg. Daily Membership 

2024	2025
75,2960	98,3322

**Annual Financial Report Summary**

Project/Program	Beginning Project Balance	Adjusted Beginning Project Balance	Revenues	Indirect costs	Reversions	Budgeted Expenses	Actual Expenses	Capital acquisitions	Redemption of principal	Ending Project Balance
Regular Education						1,055,851	1,141,318			
Special Education						73,087	73,089			
Pupil Transportation						1,715	5,070			
Dropout Prevention Programs						0	0			
Joint Career & Tech. Ed. & Voc. Ed. Center						0	0			
K-3 Reading Program						25,354	15,229			
Schoolwide and other special projects	472,306		1,129,985		0	1,156,007	1,234,706	51,090	0	316,495
Classroom Site	13,779		108,950		0	122,748	122,729	0	0	0
Instructional Improvement	0		7,541		0	7,997	7,541			0
English Language Learner	0		0		0	0	0			0
Compensatory Instruction	0		0		0	0	0			0
Federal Projects	0		28,083	21	0	50,070	30,462	0	0	(2,400)
State Projects	0		2,000		0	0	1,451	0	0	549

**Additional reserve information**

(see Reserve balance tab for more detail)

(1) The Charter does not have an adopted policy establishing a reserve balance for FY 2025.

(2) The total reserve balance for FY 2025 is:

\$ -

This tab presents information on the amount and planned use of the Charter's project's balances to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines the Charter used to establish target project balance reserve amounts.

**A. Project balance amounts and planned uses**

	All Projects
<b>Prior year ending project balance</b>	
1. FY 2024 ending project balance	486,085
<b>Current year ending project balance</b>	
2. FY 2025 ending project balance	314,644
<b>FY 2025 ending project balance details:</b>	
3.a Deficit balance	
3.b Planned to be spent in FY 2026 to support budgeted spending	
3.c Maintained for debt retirement <u>after</u> FY 2026	
3.d Maintained for capital projects <u>after</u> FY 2026	
3.e Maintained for retirement contributions <u>after</u> FY 2026	
3.f Maintained for future financial stability	314,644
3.g <i>Maintained for other purposes (Specify)</i>	
3.h <i>Maintained for other purposes (Specify)</i>	
3.i Total project balance (should agree to amount on line 2)	314,644

**B. Project balance reserve process or policy**

1. Does the Charter have a process or policy it follows to establish a targeted (goal) project balance reserve level that the Charter is working to maintain each year? (Yes or No in cell F26) If the Charter has an adopted Governing Board policy, enter the policy number in the box provided (cell G26).

Governing Board policy number (N/A if no adopted policy exists):	
No	N/A

Arizona charter schools may operate in a variety ways including as a single school or as multiple school sites under 1 charter holder or charter management organization. A charter's operating structure may affect project balance decisions. The questions below are intended to provide clarifying information on a charter's operating format for users to consider when reviewing the specific project balance information reported on this page.

2. Does the Charter operate additional school sites with resources that are not reflected in the project balances reported in section A?

No
----

3. Is the Charter a part of another financial reporting entity (e.g., a larger nonprofit organization) with resources that are not reflected in the project balances reported in Section A?

No
----

If question 1 was answered yes, complete the table below to describe the Charter's specific FY 2025 targeted and actual project balance reserve amounts and methods used to establish those targeted balance reserve amounts.

4. Project(s)	Targeted FY 2025 project balance reserve amount	Actual FY 2025 project balance reserve amount	Method used to establish a targeted project balance reserve amount
<b>Total:</b>	0	0	

5. The Charter plans to take the following actions related to its ending project balance in FY 2026 and thereafter:

<b>Charter name</b>	Concordia Charter School, Inc.
<b>CTDS number</b>	078530000
<b>County</b>	Maricopa

Instructions

Charters must complete all required detail for each school site, including charters with only one school.

School #	School name	School CTDS	Unweighted attending student count	Unit code(s)	Primary unit code	Comments
Charterwide		078530000	98.332			
Private schools						
CTED (Member Districts)						
School 1	Concordia Charter School	078530101	98.332		100	
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						
School 16						
School 17						
School 18						
School 19						
School 20						
School 21						
School 22						
School 23						
School 24						
School 25						





1000	100	2100	6580	196.98	1000-Schoolwide Project	100-Regular Education	2100-Support Services-Students	6300-6400-65	Part B
1000	100	2200	6580	112.97	1000-Schoolwide Project	100-Regular Education	2200-Support Services-Instruction	6300-6400-66	Part B
1000	100	2210	6580	1,251.92	1000-Schoolwide Project	100-Regular Education	2210-Improvement of Instruction	6300-6400-67	Part B
1000	100	2400	6580	2,596.64	1000-Schoolwide Project	100-Regular Education	2400-Support Services-School Administration	6300-6400-68	Part B
1000	100	2500	6580	1,580.00	1000-Schoolwide Project	100-Regular Education	2500-Central Services	6300-6400-69	Part B
1509	100	3100	6580	352.45	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6300-6400-70	Part B
1510	100	3100	6580	1,174.49	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6300-6400-71	Part B
1000	100	3000	6610	1,748.71	1000-Schoolwide Project	100-Regular Education	3000-Instruction	6600-Supplies	
1488	100	1000	6610	492.59	1470-1489-Other State Projects	100-Regular Education	1000-Instruction	6600-Supplies	
1488	100	1000	6610	231.03	1470-1489-Other State Projects	100-Regular Education	1000-Instruction	6600-Supplies	
1549	100	1000	6610	1,044.07	1500-1999-Other Special Projects	100-Regular Education	1000-Instruction	6600-Supplies	
1000	100	2100	6610	2,596.72	1000-Schoolwide Project	100-Regular Education	2100-Support Services-Students	6600-Supplies	
1000	100	2200	6610	17.69	1000-Schoolwide Project	100-Regular Education	2200-Support Services-Instruction	6600-Supplies	
1000	100	2400	6610	8,015.97	1000-Schoolwide Project	100-Regular Education	2400-Support Services-School Administration	6600-Supplies	
1488	100	2400	6610	165.10	1470-1489-Other State Projects	100-Regular Education	2400-Support Services-School Administration	6600-Supplies	
1000	100	2600	6610	11,175.95	1000-Schoolwide Project	100-Regular Education	2600-Operation and Maintenance of Plant	6600-Supplies	
1488	100	2600	6610	197.94	1470-1489-Other State Projects	100-Regular Education	2600-Operation and Maintenance of Plant	6600-Supplies	
1488	100	2600	6610	333.28	1470-1489-Other State Projects	100-Regular Education	2600-Operation and Maintenance of Plant	6600-Supplies	
1549	100	2600	6610	72.54	1000-Schoolwide Project	100-Regular Education	2600-Operation and Maintenance of Plant	6600-Supplies	
1509	100	3100	6610	237.24	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1510	100	3100	6610	2,576.73	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1000	100	2100	6612	74.71	1000-Schoolwide Project	100-Regular Education	2100-Support Services-Students	6600-Supplies	
1000	100	2700	6626	70.20	1000-Schoolwide Project	400-Plant Transportation	2700-Student Transportation	6600-Supplies	
1508	400	3100	6630	10,606.84	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1510	100	3100	6630	32,118.99	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1516	100	3100	6630	7,734.73	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1516	100	3100	6631	4,947.25	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1510	100	3100	6631	6,459.69	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1510	100	3100	6632	928.32	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1508	100	3100	6633	210.29	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1510	100	3100	6633	870.03	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1516	100	3100	6633	136.44	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1000	100	2100	6635	2,465.32	1000-Schoolwide Project	100-Regular Education	2100-Support Services-Students	6600-Supplies	
1000	100	2400	6635	1,705.14	1000-Schoolwide Project	100-Regular Education	2400-Support Services-School Administration	6600-Supplies	
1000	100	2500	6635	69.28	1000-Schoolwide Project	100-Regular Education	2500-Central Services	6600-Supplies	
1000	100	2230	6641	1,096.40	1000-Schoolwide Project	100-Regular Education	2200-Support Services-Instruction	6600-Supplies	
1000	100	1000	6642	18,561.22	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6600-Supplies	
1000	100	1000	6644	125.71	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6600-Supplies	
1000	100	1000	6650	5,336.70	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6600-Supplies	
1000	100	2400	6650	2,934.87	1000-Schoolwide Project	100-Regular Education	2400-Support Services-School Administration	6600-Supplies	
1000	100	2500	6650	2,693.04	1000-Schoolwide Project	100-Regular Education	2500-Central Services	6600-Supplies	
1000	100	1000	6651	630.36	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6600-Supplies	
1000	100	2100	6651	1,191.30	1000-Schoolwide Project	100-Regular Education	2100-Support Services-Students	6600-Supplies	
1000	200	2100	6651	712.50	1000-Schoolwide Project	200-Special Education	2100-Support Services-Students	6600-Supplies	
1000	100	2500	6651	2,077.97	1000-Schoolwide Project	100-Regular Education	2500-Central Services	6600-Supplies	
1509	100	3100	6651	1,785.00	1500-1999-Other Special Projects	100-Regular Education	3100-Food Service Operations	6600-Supplies	
1000	100	1000	6699	976.36	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6600-Supplies	
1488	100	2600	6699	15.00	1000-Schoolwide Project	100-Regular Education	2600-Operation and Maintenance of Plant	6810-Dues & Ben	
1000	100	1000	6810	40.00	1470-1489-Other State Projects	100-Regular Education	2600-Operation and Maintenance of Plant	6810-Dues & Ben	
1000	100	2500	6810	38,000.00	1000-Schoolwide Project	100-Regular Education	2500-Central Services	6810-Dues & Ben	
1000	100	2600	6810	1,286.78	1000-Schoolwide Project	100-Regular Education	2600-Operation and Maintenance of Plant	6810-Dues & Ben	
1510	100	3100	6810	500.00	1000-Schoolwide Project	100-Regular Education	3100-Food Service Operations	6810-Dues & Ben	
1000	100	1000	6830	1,813.00	1000-Schoolwide Project	100-Regular Education	1000-Instruction	6830-4840-6830-6831-6832-6833-6834-6835-6836-6837-6838-6839-6840-6841-6842-6843-6844-6845-6846-6847-6848-6849-6850-6851-6852-6853-6854-6855-6856-6857-6858-6859-6860-6861-6862-6863-6864-6865-6866-6867-6868-6869-6870-6871-6872-6873-6874-6875-6876-6877-6878-6879-6880-6881-6882-6883-6884-6885-6886-6887-6888-6889-6890-6891-6892-6893-6894-6895-6896-6897-6898-6899-6900-6901-6902-6903-6904-6905-6906-6907-6908-6909-6910-6911-6912-6913-6914-6915-6916-6917-6918-6919-6920-6921-6922-6923-6924-6925-6926-6927-6928-6929-6930-6931-6932-6933-6934-6935-6936-6937-6938-6939-6940-6941-6942-6943-6944-6945-6946-6947-6948-6949-6950-6951-6952-6953-6954-6955-6956-6957-6958-6959-6960-6961-6962-6963-6964-6965-6966-6967-6968-6969-6970-6971-6972-6973-6974-6975-6976-6977-6978-6979-6980-6981-6982-6983-6984-6985-6986-6987-6988-6989-6990-6991-6992-6993-6994-6995-6996-6997-6998-6999-7000-7001-7002-7003-7004-7005-7006-7007-7008-7009-7010-7011-7012-7013-7014-7015-7016-7017-7018-7019-7020-7021-7022-7023-7024-7025-7026-7027-7028-7029-7030-7031-7032-7033-7034-7035-7036-7037-7038-7039-7040-7041-7042-7043-7044-7045-7046-7047-7048-7049-7050-7051-7052-7053-7054-7055-7056-7057-7058-7059-7060-7061-7062-7063-7064-7065-7066-7067-7068-7069-7070-7071-7072-7073-7074-7075-7076-7077-7078-7079-7080-7081-7082-7083-7084-7085-7086-7087-7088-7089-7090-7091-7092-7093-7094-7095-7096-7097-7098-7099-7100-7101-7102-7103-7104-7105-7106-7107-7108-7109-7110-7111-7112-7113-7114-7115-7116-7117-7118-7119-7120-7121-7122-7123-7124-7125-7126-7127-7128-7129-7130-7131-7132-7133-7134-7135-7136-7137-7138-7139-7140-7141-7142-7143-7144-7145-7146-7147-7148-7149-7150-7151-7152-7153-7154-7155-7156-7157-7158-7159-7160-7161-7162-7163-7164-7165-7166-7167-7168-7169-7170-7171-7172-7173-7174-7175-7176-7177-7178-7179-7180-7181-7182-7183-7184-7185-7186-7187-7188-7189-7190-7191-7192-7193-7194-7195-7196-7197-7198-7199-7200-7201-7202-7203-7204-7205-7206-7207-7208-7209-7210-7211-7212-7213-7214-7215-7216-7217-7218-7219-7220-7221-7222-7223-7224-7225-7226-7227-7228-7229-7230-7231-7232-7233-7234-7235-7236-7237-7238-7239-7240-7241-7242-7243-7244-7245-7246-7247-7248-7249-7250-7251-7252-7253-7254-7255-7256-7257-7258-7259-7260-7261-7262-7263-7264-7265-7266-7267-7268-7269-7270-7271-7272-7273-7274-7275-7276-7277-7278-7279-7280-7281-7282-7283-7284-7285-7286-7287-7288-7289-7290-7291-7292-7293-7294-7295-7296-7297-7298-7299-7300-7301-7302-7303-7304-7305-7306-7307-7308-7309-7310-7311-7312-7313-7314-7315-7316-7317-7318-7319-7320-7321-7322-7323-7324-7325-7326-7327-7328-7329-7330-7331-7332-7333-7334-7335-7336-7337-7338-7339-7340-7341-7342-7343-7344-7345-7346-7347-7348-7349-7350-7351-7352-7353-7354-7355-7356-7357-7358-7359-7360-7361-7362-7363-7364-7365-7366-7367-7368-7369-7370-7371-7372-7373-7374-7375-7376-7377-7378-7379-7380-7381-7382-7383-7384-7385-7386-7387-7388-7389-7390-7391-7392-7393-7394-7395-7396-7397-7398-7399-7400-7401-7402-7403-7404-7405-7406-7407-7408-7409-7410-7411-7412-7413-7414-7415-7416-7417-7418-7419-7420-7421-7422-7423-7424-7425-7426-7427-7428-7429-7430-7431-7432-7433-7434-7435-7436-7437-7438-7439-7440-7441-7442-7443-7444-7445-7446-7447-7448-7449-7450-7451-7452-7453-7454-7455-7456-7457-7458-7459-7460-7461-7462-7463-7464-7465-7466-7467-7468-7469-7470-7471-7472-7473-7474-7475-7476-7477-7478-7479-7480-7481-7482-7483-7484-7485-7486-7487-7488-7489-7490-7491-7492-7493-7494-7495-7496-7497-7498-7499-7500-7501-7502-7503-7504-7505-7506-7507-7508-7509-7510-7511-7512-7513-7514-7515-7516-7517-7518-7519-7520-7521-7522-7523-7524-7525-7526-7527-7528-7529-7530-7531-7532-7533-7534-7535-7536-7537-7538-7539-7540-7541-7542-7543-7544-7545-7546-7547-7548-7549-7550-7551-7552-7553-7554-7555-7556-7557-7558-7559-7560-7561-7562-7563-7564-7565-7566-7567-7568-7569-7570-7571-7572-7573-7574-7575-7576-7577-7578-7579-7580-7581-7582-7583-7584-7585-7586-7587-7588-7589-7590-7591-7592-7593-7594-7595-7596-7597-7598-7599-7600-7601-7602-7603-7604-7605-7606-7607-7608-7609-7610-7611-7612-7613-7614-7615-7616-7617-7618-7619-7620-7621-7622-7623-7624-7625-7626-7627-7628-7629-7630-7631-7632-7633-7634-7635-7636-7637-7638-7639-7640-7641-7642-7643-7644-7645-7646-7647-7648-7649-7650-7651-7652-7653-7654-7655-7656-7657-7658-7659-7660-7661-7662-7663-7664-7665-7666-7667-7668-7669-7670-7671-7672-7673-7674-7675-7676-7677-7678-7679-7680-7681-7682-7683-7684-7685-7686-7687-7688-7689-7690-7691-7692-7693-7694-7695-7696-7697-7698-7699-7700-7701-7702-7703-7704-7705-7706-7707-7708-7709-7710-7711-7712-7713-7714-7715-7716-7717-7718-7719-7720-7721-7722-7723-7724-7725-7726-7727-7728-7729-7730-7731-7732-7733-7734-7735-7736-7737-7738-7739-7740-7741-7742-7743-7744-7745-7746-7747-7748-7749-7750-7751-7752-7753-7754-7755-7756-7757-7758-7759-7760-7761-7762-7763-7764-7765-7766-7767-7768-7769-7770-7771-7772-7773-7774-7775-7776-7777-7778-7779-7780-7781-7782-7783-7784-7785-7786-7787-7788-7789-7790-7791-7792-7793-7794-7795-7796-7797-7798-7799-7800-7801-7802-7803-7804-7805-7806-7807-7808-7809-7810-7811-7812-7813-7814-7815-7816-7817-7818-7819-7820-7821-7822-7823-7824-7825-7826-7827-7828-7829-7830-7831-7832-7833-7834-7835-7836-7837-7838-7839-7840-7841-7842-7843-7844-7845-7846-7847-7848-7849-7850-7851-7852-7853-7854-7855-7856-7857-7858-7859-7860-7861-7862-7863-7864-7865-7866-7867-7868-7869-7870-7871-7872-7873-7874-7875-7876-7877-7878-7879-7880-7881-7882-7883-7884-7885-7886-7887-7888-7889-7890-7891-7892-7893-7894-7895-7896-7897-7898-7899-7900-7901-7902-7903-7904-7905-7906-7907-7908-7909-7910-7911-7912-7913-7914-7915-7916-7917-7918-7919-7920-7921-7922-7923-7924-7925-7926-7927-7928-7929-7930-7931-7932-7933-7934-7935-7936-7937-7938-7939-7940-7941-7942-7943-7944-7945-7946-7947-7948-7949-7950-7951-7952-7953-7954-7955-7956-7957-7958-7959-7960-7961-7962-7963-7964-7965-7966-7967-7968-7969-7970-7971-7972-7973-7974-7975-7976-7977-7978-7979-7980-7981-7982-7983-7984-7985-7986-7987-7988-7989-7990-7991-7992-7993-7994-7995-7996-7997-7998-7999-8000-8001-8002-8003-8004-8005-8006-8007-8008-8009-8010-8011-8012-8013-8014-8015-8016-8017-8018-8019-8020-8021-8022-8023-8024-8025-8026-8027-8028-8029-8030-8031-8032-8033-8034-8035-8036-8037-8038-8039-8040-8041-8042-8043-8044-8045-8046-8047-8048-8049-8050-8051-8052-8053-8054-8055-8056-8057-8058-8059-8060-8061-8062-8063-8064-8065-8066-8067-8068-8069-8070-8071-8072-8073-8074-8075-8076-8077-8078-8079-8080-8081-8082-8083-8084-8085-8086-8087-8088-8089-8090-8091-8092-8093-8094-8095-8096-8097-8098-8099-8100-8101-8102-8103-8104-8105-8106-8107-8108-8109-8110-8111-8112-8113-8114-8115-8116-8117-8118-8119-8120-8121-8122-8123-8124-8125-8126-8127-8128-8129-8130-8131-8132-8133-8134-8135-8136-8137-8138-8139-8140-8141-8142-8143-8144-8145-8146-8147-8148-8149-8150-8151-8152-8153-8154-8155-8156-8157-8158-8159-816	



all	700-900	4000	6200	0
9999-Other Non PSD-12 Project	700-900	4000	6200	0
<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 4000, and Object 6200</b>				
<b>0</b>				
<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, All Functions excluding 4000, and C</b>				
<b>148,974</b>				
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
<b>Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6200</b>				
<b>0</b>				
all	all	1000	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	all	1000	6300	0
9999-Other Non PSD-12 Project	all	1000	6400	0
9999-Other Non PSD-12 Project	all	1000	6500	0
all	700-900	1000	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	1000	6300	0
9999-Other Non PSD-12 Project	700-900	1000	6400	0
9999-Other Non PSD-12 Project	700-900	1000	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 1000, and Object 6300, 640</b>				
<b>0</b>				
all	all	2100	6300, 6400, and 6500	56,349
9999-Other Non PSD-12 Project	all	2100	6300	0
9999-Other Non PSD-12 Project	all	2100	6400	0
9999-Other Non PSD-12 Project	all	2100	6500	0
all	700-900	2100	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2100	6300	0
9999-Other Non PSD-12 Project	700-900	2100	6400	0
9999-Other Non PSD-12 Project	700-900	2100	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2100, and Object 6300, 640</b>				
<b>2,969</b>				
all	all	2200	6300, 6400, and 6500	2,969
9999-Other Non PSD-12 Project	all	2200	6300	0
9999-Other Non PSD-12 Project	all	2200	6400	0
9999-Other Non PSD-12 Project	all	2200	6500	0
all	700-900	2200	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2200	6300	0
9999-Other Non PSD-12 Project	700-900	2200	6400	0
9999-Other Non PSD-12 Project	700-900	2200	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2200, and Object 6300, 640</b>				
<b>2,969</b>				
all	all	2300	6300, 6400, and 6500	2,969
9999-Other Non PSD-12 Project	all	2300	6300	0
9999-Other Non PSD-12 Project	all	2300	6400	0
9999-Other Non PSD-12 Project	all	2300	6500	0
all	700-900	2300	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2300	6300	0
9999-Other Non PSD-12 Project	700-900	2300	6400	0
9999-Other Non PSD-12 Project	700-900	2300	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2300, and Object 6300, 640</b>				
<b>0</b>				
all	all	2400	6300, 6400, and 6500	3,591
9999-Other Non PSD-12 Project	all	2400	6300	0
9999-Other Non PSD-12 Project	all	2400	6400	0
9999-Other Non PSD-12 Project	all	2400	6500	0
all	700-900	2400	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2400	6300	0
9999-Other Non PSD-12 Project	700-900	2400	6400	0
9999-Other Non PSD-12 Project	700-900	2400	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2400, and Object 6300, 640</b>				
<b>2,591</b>				
all	all	2500	6300, 6400, and 6500	81,599
9999-Other Non PSD-12 Project	all	2500	6300	0
9999-Other Non PSD-12 Project	all	2500	6400	0
9999-Other Non PSD-12 Project	all	2500	6500	0
all	700-900	2500	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2500	6300	0
9999-Other Non PSD-12 Project	700-900	2500	6400	0
9999-Other Non PSD-12 Project	700-900	2500	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2500, and Object 6300, 640</b>				
<b>81,599</b>				
all	all	2600	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	all	2600	6300	0
9999-Other Non PSD-12 Project	all	2600	6400	0
9999-Other Non PSD-12 Project	all	2600	6500	0
all	700-900	2600	6300, 6400, and 6500	0
9999-Other Non PSD-12 Project	700-900	2600	6300	0
9999-Other Non PSD-12 Project	700-900	2600	6400	0
9999-Other Non PSD-12 Project	700-900	2600	6500	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2900, and Object 6300, 640</b>					<b>0</b>
all	all	2600	6300, 6400, and 6500	199,014	0
9999-Other Non PSD-12 Project	all	2600	6300	0	0
9999-Other Non PSD-12 Project	all	2600	6400	0	0
9999-Other Non PSD-12 Project	all	2600	6500	0	0
all	700-900	2600	6300, 6400, and 6500	0	0
9999-Other Non PSD-12 Project	700-900	2600	6300	0	0
9999-Other Non PSD-12 Project	700-900	2600	6400	0	0
9999-Other Non PSD-12 Project	700-900	2600	6500	0	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2000, and Object 6300, 640</b>					<b>199,014</b>
all	all	2700	6300, 6400, and 6500	5,000	0
9999-Other Non PSD-12 Project	all	2700	6300	0	0
9999-Other Non PSD-12 Project	all	2700	6400	0	0
9999-Other Non PSD-12 Project	all	2700	6500	0	0
all	700-900	2700	6300, 6400, and 6500	0	0
9999-Other Non PSD-12 Project	700-900	2700	6300	0	0
9999-Other Non PSD-12 Project	700-900	2700	6400	0	0
9999-Other Non PSD-12 Project	700-900	2700	6500	0	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2700, and Object 6300, 640</b>					<b>5,000</b>
all	all	3100	6300, 6400, and 6500	6,211	0
9999-Other Non PSD-12 Project	all	3100	6300	0	0
9999-Other Non PSD-12 Project	all	3100	6400	0	0
9999-Other Non PSD-12 Project	all	3100	6500	0	0
all	700-900	3100	6300, 6400, and 6500	0	0
9999-Other Non PSD-12 Project	700-900	3100	6300	0	0
9999-Other Non PSD-12 Project	700-900	3100	6400	0	0
9999-Other Non PSD-12 Project	700-900	3100	6500	0	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 3100, and Object 6300, 640</b>					<b>6,211</b>
--	--	--	--	--	--------------

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

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 3400, and Object 6300, 640</b>					<b>0</b>
all	all	4000	6300, 6400, and 6500	0	0
9999-Other Non PSD-12 Project	all	4000	6300	0	0
9999-Other Non PSD-12 Project	all	4000	6400	0	0
9999-Other Non PSD-12 Project	all	4000	6500	0	0
all	700-900	4000	6300, 6400, and 6500	0	0
9999-Other Non PSD-12 Project	700-900	4000	6300	0	0
9999-Other Non PSD-12 Project	700-900	4000	6400	0	0
9999-Other Non PSD-12 Project	700-900	4000	6500	0	0

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 4000, and Object 6300, 640</b>					<b>0</b>
<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, All Functions including 4000, and G</b>					<b>266,773</b>
1100-1399	all	1000	6300	0	0
1100-1399	all	2000	6300	30,462	0
1100-1399	all	3000	6300	0	0
1100-1399	700	1000	6300	0	0
1100-1399	800	1000	6300	0	0
1100-1399	900	1000	6300	0	0
1100-1399	700	2000	6300	0	0
1100-1399	800	2000	6300	0	0
1100-1399	900	2000	6300	0	0
1100-1399	700	3000	6300	0	0
1100-1399	800	3000	6300	0	0
1100-1399	900	3000	6300	0	0
1100-1399	700	4000	6300	0	0
1100-1399	800	4000	6300	0	0
1100-1399	900	4000	6300	0	0
1100-1399	700	5000	6300	0	0
<b>Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6300</b>					<b>30,462</b>
1100-1399	all	1000	6400	0	0
1100-1399	all	2000	6400	0	0
1100-1399	all	3000	6400	0	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
1100-1399	700	3000	6400	0
1100-1399	800	3000	6400	0
1100-1399	900	3000	6400	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6400		8000	6400	0
1100-1399	all	1000	6500	0
1100-1399	all	2000	6500	0
1100-1399	all	3000	6500	0
1100-1399	700	1000	6500	0
1100-1399	800	1000	6500	0
1100-1399	900	1000	6500	0
1100-1399	700	2000	6500	0
1100-1399	800	2000	6500	0
1100-1399	900	2000	6500	0
1100-1399	700	3000	6500	0
1100-1399	800	3000	6500	0
1100-1399	900	3000	6500	0
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6500			6500	0

**Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Objects 6300, 6400 and 6500 30,462**

all	all	1000	6600	29,336
9999-Other Non PSD-12 Project	all	1000	6600	0
all	700-900	1000	6600	0
9999-Other Non PSD-12 Project	700-900	1000	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 1000, and Object 6600 29,336**

all	all	2100	6600	7,041
9999-Other Non PSD-12 Project	all	2100	6600	0
all	700-900	2100	6600	0
9999-Other Non PSD-12 Project	700-900	2100	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2100, and Object 6600 7,041**

all	all	2200	6600	1,114
9999-Other Non PSD-12 Project	all	2200	6600	0
all	700-900	2200	6600	0
9999-Other Non PSD-12 Project	700-900	2200	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2200, and Object 6600 1,114**

all	all	2300	6600	0
9999-Other Non PSD-12 Project	all	2300	6600	0
all	700-900	2300	6600	0
9999-Other Non PSD-12 Project	700-900	2300	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2300, and Object 6600 0**

all	all	2400	6600	12,821
9999-Other Non PSD-12 Project	all	2400	6600	0
all	700-900	2400	6600	0
9999-Other Non PSD-12 Project	700-900	2400	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2400, and Object 6600 12,821**

all	all	2500	6600	4,840
9999-Other Non PSD-12 Project	all	2500	6600	0
all	700-900	2500	6600	0
9999-Other Non PSD-12 Project	700-900	2500	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2500, and Object 6600 4,840**

all	all	2600	6600	0
9999-Other Non PSD-12 Project	all	2600	6600	0
all	700-900	2600	6600	0
9999-Other Non PSD-12 Project	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	2600	6600	11,820
9999-Other Non PSD-12 Project	all	2600	6600	0
all	700-900	2600	6600	0
9999-Other Non PSD-12 Project	700-900	2600	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2600, and Object 6600 11,820**

all	all	2700	6600	7,20
9999-Other Non PSD-12 Project	all	2700	6600	0
all	700-900	2700	6600	0
9999-Other Non PSD-12 Project	700-900	2700	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2700, and Object 6600 7,20**

all	all	3100	6600	73,610
9999-Other Non PSD-12 Project	all	3100	6600	0
all	700-900	3100	6600	0
9999-Other Non PSD-12 Project	700-900	3100	6600	0

**Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 3100, and Object 6600 73,610**

**all 3400 6600 0**

9999-Other Non PSD-12 Project	all	3400	6600	0
all	700-900	3400	6600	0
9999-Other Non PSD-12 Project	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 Project	all	4000	6600	0
all	700-900	4000	6600	0
9999-Other Non PSD-12 Project	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**

<b>Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, All Functions excluding 4000, and C 140,650</b>				
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			6600	0

all	all	1000	6810	30
9999-Other Non PSD-12 Project	all	1000	6810	0
all	700-900	1000	6810	0
9999-Other Non PSD-12 Project	700-900	1000	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 1000, and Object 6810				
all	all	2100	6810	0
9999-Other Non PSD-12 Project	all	2100	6810	0
all	700-900	2100	6810	0
9999-Other Non PSD-12 Project	700-900	2100	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2100, and Object 6810				
all	all	2200	6810	0
9999-Other Non PSD-12 Project	all	2200	6810	0
all	700-900	2200	6810	0
9999-Other Non PSD-12 Project	700-900	2200	6810	0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2200, and Object 6810				
all	all	2300	6810	0
9999-Other Non PSD-12 Project	all	2300	6810	0
all	700-900	2300	6810	0
9999-Other Non PSD-12 Project	700-900	2300	6810	0

Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2300, and Object 6810					0
all	all	2400	6810	0	
9999-Other Non PSD-12 Project	all	2400	6810	0	
all	700-900	2400	6810	0	
9999-Other Non PSD-12 Project	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	1,267	
9999-Other Non PSD-12 Project	all	2500	6810	0	
all	700-900	2500	6810	0	
9999-Other Non PSD-12 Project	700-900	2500	6810	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2500, and Object 6810					1,267
all	all	2900	6810	0	
9999-Other Non PSD-12 Project	all	2900	6810	0	
all	700-900	2900	6810	0	
9999-Other Non PSD-12 Project	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	15	
9999-Other Non PSD-12 Project	all	2600	6810	0	
all	700-900	2600	6810	0	
9999-Other Non PSD-12 Project	700-900	2600	6810	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2600, and Object 6810					15
all	all	2700	6810	0	
9999-Other Non PSD-12 Project	all	2700	6810	0	
all	700-900	2700	6810	0	
9999-Other Non PSD-12 Project	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	1,225	
9999-Other Non PSD-12 Project	all	3100	6810	0	
all	700-900	3100	6810	0	
9999-Other Non PSD-12 Project	700-900	3100	6810	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 3100, and Object 6810					1,225
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 3400, and Object 6810					0
all	all	3400	6810	0	
9999-Other Non PSD-12 Project	all	3400	6810	0	
all	700-900	3400	6810	0	
9999-Other Non PSD-12 Project	700-900	3400	6810	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 4000, and Object 6810					0
all	all	4000	6810	0	
9999-Other Non PSD-12 Project	all	4000	6810	0	
all	700-900	4000	6810	0	
9999-Other Non PSD-12 Project	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 including 4000, and C					2,557
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	800	1000	6810	0	
1100-1399	900	1000	6810	0	
1100-1399	700	2000	6810	0	
1100-1399	800	2000	6810	0	
1100-1399	900	2000	6810	0	
1100-1399	700	3000	6810	0	
1100-1399	800	3000	6810	0	
1100-1399	900	3000	6810	0	
Total for Projects 1100-1399, Programs 100-630, Functions 1000-3000, and Object 6810					0
all	all	2300	6820	0	
9999-Other Non PSD-12 Project	all	2300	6820	0	
all	700-900	2300	6820	0	
9999-Other Non PSD-12 Project	700-900	2300	6820	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2300, and Object 6820					0
1100-1399	all	2300	6820	0	
1100-1399	700	2300	6820	0	
1100-1399	800	2300	6820	0	
1100-1399	900	2300	6820	0	
Total for Projects 1100-1399, Programs 100-630, Function 2300, and Object 6820					0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2500, and Object 6850					0
all	all	2500	6850	0	
9999-Other Non PSD-12 Project	all	2500	6850	0	
all	700-900	2500	6850	0	
9999-Other Non PSD-12 Project	700-900	2500	6850	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2500, and Object 6850					0
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 1000, and Object 6890					0
all	all	2100	6890	16	
9999-Other Non PSD-12 Project	all	2100	6890	0	
all	700-900	2100	6890	0	
9999-Other Non PSD-12 Project	700-900	2100	6890	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2100, and Object 6890					16
all	all	2200	6890	0	
9999-Other Non PSD-12 Project	all	2200	6890	0	
all	700-900	2200	6890	0	
9999-Other Non PSD-12 Project	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	0	
9999-Other Non PSD-12 Project	all	2300	6890	0	
all	700-900	2300	6890	0	
9999-Other Non PSD-12 Project	700-900	2300	6890	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2300, and Object 6890					0
all	all	2400	6890	500	
9999-Other Non PSD-12 Project	all	2400	6890	0	
all	700-900	2400	6890	0	
9999-Other Non PSD-12 Project	700-900	2400	6890	0	
Total for all Projects (excluding 9999-Other Non PSD-12 Projects ), Programs 100-630, Function 2400, and Object 6890					500
all	all	2500	6890	0	
9999-Other Non PSD-12 Project	all	2500	6890	0	
all	700-900	2500	6890	0	
9999-Other Non PSD-12 Project	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	2600	6890	0	
9999-Other Non PSD-12 Project	all	2600	6890	0	
all	700-900	2600	6890	0	
9999-Other Non PSD-12 Project	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	500	
9999-Other Non PSD-12 Project	all	2700	6890	0	
all	700-900	2700	6890	0	
9999-Other Non PSD-12 Project	700-900	2700	6890	0	





Page	Reference	Instructions	Significant Change
General		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.	
		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.	
		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.	
		All actual revenues, expenses, and account balances presented on the AFR must agree with the Charter's accounting records as of June 30, 2025. 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 <a href="https://www.azauditor.gov/reports-publications/charter-schools/manuals-memorandums">https://www.azauditor.gov/reports-publications/charter-schools/manuals-memorandums</a> . Charters should ensure their budget amounts agree to their most recently revised or adopted FY 2025 budget that was submitted to ADE.  Revenues must include cash receipts through June 30, 2025, 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 2025 Classroom Site Project revenues.  Expenses consist of all expenses incurred during the fiscal year, including expenses for goods and services received on or before June 30, 2025, but not paid for by that date. Examples of items requiring such treatment are included in the USFRCS, pages VI-G-8 and 9.	
		Alerts will appear on the cover page and throughout the form when areas of the AFR are not completed or do not appear to be accurately reported. The alerts will disappear as they are resolved. Detailed descriptions of the alerts, as well as guidance on how to resolve the alerts, can be found on the Alerts tab. Charters should complete all areas of the AFR that apply to their operations, whether or not the item is listed in the alert. These alerts do not replace the need for a separate employee to review the AFR for accuracy and completeness. Charters should ensure that no alerts remain on the cover page before uploading the files.	
Cover	Name, county, CTDS number	The charter name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly 9 digits. Zeros should be entered to fill the school portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.	
Cover	Charter website link	Charters that maintain a website must provide a link on their website to ADE's website where the Charter's AFR can be viewed. See the Submission and Publication document for detailed steps to obtain the link from ADE's website. Charters should paste a clickable link on the Cover tab to their school web page where the AFR link was posted.	ADE no longer requires schools to send an email to School Finance with a clickable link to its website, if the link is provided in this space.
School listing tab	Name, county, CTDS number	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 BSA-21 Report.  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).  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.	
Accounting data tab	General	<b>Charters must complete the Accounting data tab within this workbook. Charters will use the data from the Accounting data tab to complete the AFR and school-level reporting.</b>  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.  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.  <b>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.</b>	

		<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 5:</p> <ul style="list-style-type: none"> <li>•260—English Language Learners incremental costs</li> <li>•430—Pupil transportation-ELL incremental costs</li> <li>•265—English Language Learners compensatory instruction</li> <li>•435—Pupil transportation-ELL compensatory instruction</li> </ul> <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"> <li>•400—Pupil transportation</li> <li>•430—Pupil transportation-ELL incremental costs</li> <li>•435—Pupil transportation-ELL compensatory instruction</li> </ul> <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 tab. 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 24	<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 <a href="https://apps.azed.gov/SchoolFinanceReports/Reports">https://apps.azed.gov/SchoolFinanceReports/Reports</a></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 28	Do not include federal impact aid revenues received on this line. These revenues should be reported on line 31 as 4800 federal impact aid.	
1	4200, 4500 Unrestricted/restricted received from the federal government through the State, line 29	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).	
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 33 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.	
3	Lines 4	Report expenses for teacher liability insurance premiums made from Project 1010.	
3	Line 5	Report <b>allowable</b> CSP amounts for function 3300—community service operations on this line. For example, if a charter included a community school program, such as preschool for children without disabilities, as a CSP-eligible program related to its educational mission, report the teacher salaries and related expenses <b>allowable under CSP</b> here.	
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 leases and other long-term debt that reduced the related liability.	
3	Adjusted Beginning Project Balance	If an ending project balance is reported incorrectly on the FY 2024 AFR, charters should enter the correct amount in the adjusted beginning project balance row, line 11. Only enter amount on this line if the charter needs to adjust beginning project balance for any errors or audit adjustments identified in the charter's FY 2024 audit.	Moved adjusted project balance cell from the Summary tab to Page 3.
4	Arizona Industry Credentials Incentive project—detailed expenses	<p>Enter the detailed actual expense amounts for the following allowable costs in accordance with A.R.S. §15-249.15:</p> <ul style="list-style-type: none"> <li>• Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license.</li> <li>• To offset the students' cost of certification, credentialing, or licensure.</li> <li>• Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course.</li> <li>• Instructional hardware, software, or supplies required for the certification, credentialing, or licensure.</li> <li>• Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.</li> </ul>	
4	Adjusted Beginning Project Balance	If an ending project balance is reported incorrectly on the FY 2024 AFR, charters should enter the correct amount in the adjusted beginning project balance row, line 7. Only enter amount on this line if the charter needs to adjust beginning project balance for any errors or audit adjustments identified in the charter's FY 2024 audit.	Moved adjusted project balance cell from the Summary tab to Page 4.

5	Adjusted Beginning Project Balance	If an ending project balance is reported incorrectly on the FY 2024 AFR, charters should enter the correct amount in the adjusted beginning project balance column, lines 14 and 28. Lines that report amounts for multiple projects should enter a single amount for the calculated beginning project balance for all projects reported on that line. Only enter amount on this line if the charter needs to adjust beginning project balance for any errors or audit adjustments identified in the charter's FY 2024 audit.	Moved adjusted project balance cell from the Summary tab to Page 5.
6	Section B— Audit services	Record amounts expended in FY 2025 for audit services.  Nonfederal audit expense incurred in FY 2025 may be included on the budget for FY 2027 for reimbursement pursuant to A.R.S. §15-914. In order to receive reimbursement in FY 2027, nonfederal audit expenses must be included in the FY 2025 AFR. Amounts reported must be amounts actually spent in FY 2025. <b>Do not include the costs of consulting or other services paid to audit firms in the nonfederal or federal audit services actual expenses.</b>	
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, 2025. 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 acquired by purchase, leases, or construction for all projects. 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, 2025. 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, 2025.	
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, 2025, for items costing \$5,000 or more and, for equipment, having useful lives of 1 year or more, including right-of-use assets acquired through leases. 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, 2025.	
6	Section D— Investment in capital assets, line 6	Enter the total cost of construction in progress as of June 30, 2025. This amount is not recorded on the capital assets list as of June 30, 2025.	
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 charters 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 2025. 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 the average teacher salary amount reported for FY 2024 pulls 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 only the amounts of expenses for special education programs by type for 1000-Schoolwide Project and 1500-1999-Other Special Projects. Federal and state projects' special education expenses are reported on page 8 and should not be reported here. Retain supporting documentation for the allocation of expenses to individual special education programs.  <b>Charters should report actual total expenses in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.</b> The amounts entered on line 1 and line 8 are used by ADE in the calculation of maintenance of effort. The total expenses for all of these programs on line 8 must agree to the total 1000-Schoolwide Project and 1500-1999 Other Special projects, programs 200 expenses reported on page 2, line 28.	

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	Adjusted Beginning Project Balance	If an ending project balance is reported incorrectly on the FY 2024 AFR, charters should enter the correct amount in the adjusted beginning project balance column, lines 1 through 31. Lines that report amounts for multiple projects should enter a single amount for the calculated beginning project balance for all projects reported on that line. Only enter amount on these line if the charter needs to adjust beginning project balance for any errors or audit adjustments identified in the charter's FY 2024 audit.	
8	Federal and State projects	Amounts for indirect costs, expenses, capital acquisitions, redemption of principal, and ending balance should agree with the Charter's completion reports filed with the ADE Grants Management Office. Manually enter in any amounts for reversions (monies returned to the grantor) and capital acquisitions and principal payments.  Do not include payments for depreciation or impairment expense.  Report expenses related to monies remaining in Project 1457—Results-based Funding on line 31—Other State Projects, along with any other State project funds not included on lines 20 through 30 above.	
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) programs, on line 17. Separately report revenues and expenses for COVID-19 federal relief projects on line 19.  <b>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.</b>  If the Charter does not have any amounts to report, enter a 0 value for each item as applicable.	
8	Federal and State projects, line 33	The total budget and actual expenses on line 33 should agree with the total column for federal and State projects on line 38 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. <b>All charters are required to submit NPEFS data</b> , 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 Food Service tab 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 finance 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 finance 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 finance 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:  <a href="https://www.azed.gov/titleiv-a/">https://www.azed.gov/titleiv-a/</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:  <a href="https://www.azed.gov/21stccle/federal-and-state-regulations/">https://www.azed.gov/21stccle/federal-and-state-regulations/</a>  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:  <a href="https://www.azed.gov/titlei/sample-page/rural-low-income-schools-rhis/">https://www.azed.gov/titlei/sample-page/rural-low-income-schools-rhis/</a>  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:  <a href="https://www.azed.gov/titlei/reap/">https://www.azed.gov/titlei/reap/</a>  For support assistance for federal and State grants, please contact the Arizona Department of Education's Grants Management Team:  <a href="https://www.azed.gov/grants-management/contact/">https://www.azed.gov/grants-management/contact/</a>	

9	Cash and investments held at fiscal year end	<p>Charters should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p><b>Sinking funds</b> — funds containing reserves held specifically for redemption of long-term debt.</p> <p><b>Bond funds</b> — funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p><b>Other funds</b> — all other funds, <b>exclude</b> any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; State and local government securities; mortgages; and corporate stocks, bonds, and notes. <b>Exclude</b> accounts receivable, value of real property, and all nonsecurity assets.</p> <p>This section was added to the AFR to assist with Form 33 reporting to NCES.</p>	
9	Long-term and short-term debt	<p>Long-term debt—Report beginning and ending balances for all bonded indebtedness and any other interest-bearing debt with a term of more than 1 year on lines 1 and 4, respectively. Include bonds, notes, and loans. Report all long-term debt issued during the fiscal year on line 2. Report all principal payments made on long-term debt during the fiscal year on line 3.</p> <p>Short-term debt—Report beginning and ending balances for interest-bearing debt with a term of 1 year or less such as bank revolving lines of credit and other short-term debt. Charters with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p><b>DO NOT INCLUDE</b> lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p> <p>This section was added to the AFR to assist with Form 33 reporting to NCES.</p>	
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 <b>not</b> include expenses for telephone or internet services.	
9	Technology detail	<p>Charters must report detailed technology-related technical services expenses, technology-related repairs and maintenance, and rental of computers and related equipment (object codes 6330, 6432, and 6441) in lines 1 through 3. Do <b>not</b> include nontechnology-related technical services expenses such as purchasing and warehouses services not related to technology.</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 <b>not</b> include expenses for nontechnology-related equipment such as machinery, vehicles, and furniture.</p>	
9	Support services-instruction detail	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.	
10	General	The information included on this page is required for NPEFS reporting of COVID-19 federal relief projects. Most information on this page will be pulled with formulas from the charter's accounting data for projects identified as COVID-19 federal relief projects ("1310-1399-COVID-19 Federal Relief Projects", "1227-ARP-IDEA Preschool", and "1228-ARP-IDEA Basic"). The Charter must manually enter amounts to the nearest dollar in the orange highlighted cells, if applicable.	
10	Current expenses from COVID-19 federal relief projects	Current expenses from COVID-19 federal relief projects table populates with function and object data from the Accounting data tab. Generally, line 9 should not show negative amounts. Any negative amounts displayed on line 9 will be highlighted with yellow shading. Please ensure that the Accounting Data tab was completed according to the instructions above.	
10	Technology Detail	This table reports technology-related expenses from COVID-19 federal relief funds. Enter amounts for total technology spending (all functions) in column D and for classroom technology spending (functions 1000, 2100, and 2200) in column E for each item listed on lines 1 through 7.	
10	Technology Detail, line 7	Enter the total amount for instructional software coded to objects 6641—Library Books, 6642—Textbooks, and 6643—Instructional Aids. These purchases should be coded to function 1000 or 2200; therefore, the amount entered in the total spending column will pull to the classroom spending column in this line.	
10	Property disbursements	Property disbursements should include actual payments made during the year for capital acquisitions, not including related capital lease or other debt service payments. Property disbursements for nonfixed (movable) equipment in programs 100 through 630 should be allocated to functions 1000 through 4000 (other) based on the intended use of the equipment. All other property disbursements for these programs should be included as "other". Property disbursements for Programs 700-900 must be entered into the separate table below.	
10	Property disbursement detail	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 cell L19 and those for Programs 700-900 (cells O25, O26, and O27). If no disbursements were made during the year, enter a 0 value in each line.	
10	Debt service detail	Debt service amounts should include interest and redemption of principal for all programs. Interest expenses should be charged to object code 6850. Redemption of principal should include payments made during the year for principal on capital leases and other long-term debt that were recorded as a reduction of the related liability.	
10	COVID-19 federal relief projects	Charters must manually enter total award and spending information for the various COVID-19 grants listed in lines 1 through 6 of this table. Charters can refer to the Auditor General's COVID-19 Spending Special Report Followup, Dashboard B, for previously reported grant award and prior years' spending information, when completing this table. Detailed instructions regarding the amounts that should be included in each row and column are included below.	
		<a href="https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022">https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022</a>	
10	COVID-19 federal relief projects, line 1	Report information for monies received from the charter's Elementary and Secondary School Emergency Relief I project (ESSER I) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	

10	COVID-19 federal relief projects, line 2	Report information for monies received from the charter's Elementary and Secondary School Emergency Relief II project (ESSER II) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief projects, line 3	Report information for monies received from the charter's Elementary and Secondary School Emergency Relief III project (ESSER III) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief projects, line 4	Report information for monies received from the Governor's Emergency Education Relief (GEER) project here. Examples of programs distributed from GEER include the Acceleration Academy Grant, Beat the Odds Leadership Academy Grant, and Teach for America Grant.  Do not report Enrollment Stabilities Grant (ESG) information on this line. ESG should be reported on line 5, Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief projects, line 5	Report information for monies received from the Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief projects, line 6	Report all other information for COVID-related monies received that cannot be appropriately reported on lines 1 through 5 of this table. Include other grants identified by ADE, the Governor's Office, and other agencies for which the charter has federal reporting responsibilities.  <b>DO NOT INCLUDE AMOUNTS RECEIVED AS A VENDOR OR BENEFICIARY.</b>  Examples of grants identified by ADE include: ARP-IDEA grants (USFRCS Chart of Accounts projects 1227 and 1228) ARP Homeless grants ARP school and community grants Food service awards  Grants identified by the Governor's Office include: Expansion and Innovation Fund microgrants Project Momentum Civic Innovation Education Plus-Up 100 Day In-Person Reimbursement AZ OnTrack Summer Camp  Grants identified by other agencies include: Arizona Department of Emergency and Military Affairs (DEMA) FEMA Public Assistance Program Emergency Connectivity Fund Arizona Department of Economic Security (DES) Small Business Administration (SBA)—Paycheck Protection Program	
10	COVID-19 federal relief projects, Total Award (all fiscal years)	Enter all known awards to date, awarded both before and after June 30, 2025. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.  For further assistance with this item, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email <a href="mailto:asd@azauditor.gov">asd@azauditor.gov</a> .  New charters reporting for the first time: Enter the total award amounts in each line, as applicable. If your charter did not receive an award for a listed project, please enter 0 on that line.	
10	COVID-19 federal relief projects, FY 2020 through 2024 Expenses and Other Financing Uses	Enter the total FY 2020 through 2024 expenses, including property disbursements, debt service payments, and indirect costs transfers-out amounts from each COVID project/program listed. If the amount is zero, enter 0. If the specific project/program is not listed, report on line 6, Other COVID-19 federal relief projects.	
10	COVID-19 federal relief projects, FY 2025 Expenses and Other Financing Uses	Enter the total expenses, including property disbursements and debt service payments, and indirect costs transfers-out made for FY 2025 from each COVID project/program listed. If the amount is zero, enter 0. If the specific project/program is not listed, report on line 6, Other COVID-19 federal relief projects.  Total expenses on line 7 should agree to the amount displayed in cell F43.	
10	COVID-19 federal relief projects, FY 2025 Expenses and Other Financing Uses	The amounts in this column calculate automatically based on columns D, E, and F on each line. Any negative amounts, will be highlighted in yellow. To correct negative amounts in these cells, verify that spending reported in columns E through F does not exceed the total award reported in column D. All amounts entered into this form should be rounded to the nearest whole dollar. This column may also show negative amounts if cents are entered in the award or spending columns.  For further assistance with this issue, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email <a href="mailto:asd@azauditor.gov">asd@azauditor.gov</a> .	
10	Paycheck Protection Program detail	Enter Paycheck Protection Program (PPP) amounts for all fiscal years on lines 1-4. If the amount is zero, enter 0.  Report PPP loan amounts returned to the issuing bank or the Small Business Administration on line 4.  Line 5 subtracts the amounts reported for PPP loans spent in all fiscal years (line 2) and PPP amounts returned (line 4) from total loan amount received (line 1). When the table is completed, Line 5 should equal 0.  All PPP information should be reported on line 6 of the COVID-19 federal relief projects table. The Total loan amount received should be reported within the Total Award (all fiscal years) and Total PPP loans spent in all fiscal years should be reported within the applicable year's expenses.	
Food Service	General	If the AFR is not submitted by October 15, reimbursements for child nutrition will be withheld until an accurate and <b>complete</b> AFR is submitted.  Report only those revenues and expenditures that are attributable to the operation of the Food Service Program. Documentation must be available for all information on this report. If you have any questions about the Food Service Program only, please contact Health & Nutrition Services (HNS) at (602) 542-8700. <b>Note: Charters that do not participate in the National School Lunch Program do not need</b>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	1500—Earnings on investments	Report the amount of interest earned on Food Service cash, investments, and receivables, if applicable.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	1600—Food service	Report the revenue for dispensing food to students and adults, including School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs. This line should include <b>any</b> revenue received for the Food Service Program that cannot be attributed to <b>any</b> other revenue line. <b>Do not include federal reimbursements here, include them on line 4.</b>	Consolidated the separate Food Service AFR into the AFR file.

Food Service	1900—Other revenues and gains from local sources	Report other revenue from local sources not classified elsewhere, including rentals and contributions.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	4500—Restricted revenue (reimbursement) received from the federal government through the State	Report the reimbursements received from Child Nutrition Programs based on the claims for the reporting year (July 1, 2024–June 30, 2025). Include all food service programs (School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs).  Report revenues received for Supply Chain Assistance Funds (for schools to purchase unprocessed or minimally processed domestic food products) and for Local Foods for Schools (Arizona's 'Try it Local' Program) for the reporting year (July 1, 2024 - June 30, 2025).	Consolidated the separate Food Service AFR into the AFR file.
Food Service	4900—Revenue for/on behalf of the school	Report the value of United States Department of Agriculture (USDA) commodities the Charter received on this line, using the value as set by ADE based on the <i>November 15th USDA Commodity Pricing Report</i> , <b>excluding freight</b> . Cash in Lieu of Commodities must also be reported by charter schools receiving cash funds from the USDA Food Distribution <b>instead of</b> commodities.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6100—Personal services—salaries	Report the salaries for all personnel whose job function is attributed to food service. <b>For employees performing more than one job function, report only the portion related to food service tasks.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6200—Personal services—employee benefits	Report the portion of employee benefit expenses for personnel whose salaries have been reported on line 7.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6400—Purchased property services	Report the cost of services purchased to rent property or equipment, or to operate, repair, and maintain property owned, rented, or used by the Charter.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6530—Communications	Report costs for services provided to assist in transmitting and receiving messages or information related to the food service program <b>only</b> . This category includes telephone, facsimile services, and postage. <b>Do not</b> claim telephone or facsimile expenses unless there are separate phone lines for the food service area.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6570—Food service management	If the Charter contracted with a Food Service Management Company (FSMC), report the total amount charged by the FSMC on this line and <b>complete the table in section G.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6591—Services purchased from other Arizona schools or districts	Report payments to another school or district within the State for services rendered related to the food service program.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6610—General supplies (nonfood items)	Report the cost of purchasing <b>all</b> supplies for the operation of the food service program, including freight and tax. <b>Do not</b> report any food purchases on this line.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6620—Energy	Report the cost for utilities (electric, gas, etc.) on this line if there are separate utility meters for the food service area. If one meter serves the cafeteria and classrooms for instance, the utilities expense will be computed as an indirect cost. A 10 percent indirect cost rate will be used for non-district-sponsored charter schools. <b>Do not report prorated utility bills.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6631—USDA commodities (excluding freight)	Report the value of donated USDA commodities, using the value as set by ADE based on the <i>November 15th USDA Commodity Pricing Report</i> , excluding freight charges. <b>Do not include storage and processing charges in this amount.</b> This amount should equal the value of USDA commodities included on revenue line 5.  <b>HNS has provided additional guidance on where to obtain the expense amounts to be reported for USDA Commodities at the link below:</b> <a href="https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf">https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf</a>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6632—USDA commodities (freight only)	Report the cost of freight for USDA commodities only. Storage charges for USDA commodities are reported on line 18.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6633—Other food	Report <b>all</b> food purchases on this line <b>except</b> USDA commodities. Also report USDA commodities processing charges and the purchase of food with minimal nutritional value on this line.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	6800—Other expenses (excluding food service management fees)	Report all <b>other</b> expenses related to the food service program not recorded elsewhere, such as interest on revolving lines of credit, capital leases, etc., on this line. Also, report USDA commodities storage charges on this line.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	0190—Capital assets (excluding 0196)	Report the purchase of capital items for the food service area <b>other</b> than furniture/equipment and vehicles/transportation equipment. The items purchased under this object code must have a unit cost of at least \$5,000 and/or have a life expectancy of 1 year or more. Included on this line would be expenses of at least \$5,000 for making improvements to the interior of an existing building. <b>Food Service monies may not be used to buy land or buildings or erect buildings.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food Service	0196—Equipment	Report the cost of furniture/equipment or vehicles/transportation equipment purchased for the benefit of the food service program. The items must also have a unit cost of at least \$50 and have a useful life of 1 year or more. Items reported here include, but are not limited to, chairs, tables, mixers, and vehicles and equipment used to transport food.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	A. Number of operating months	Report the number of months the Charter's food service program was in session.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	B. Number of meals served	Meals served at the charter school should include all meals served on the school's premises. Meals served at other locations should include meals served at nearby district schools, private schools, or other charter schools.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Reimbursable meals only	Report the number of reimbursable meals served.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Program adults/adult workers	Report the number of meals served to program adults and adult food service workers.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Other	Report the number of all other meals served that were not eligible to be included on lines a or b, including non-program adults.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Breakfasts	Report breakfast meals served during an established breakfast period, typically for the purposes of an approved USDA School Breakfast Program, in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Lunches/suppers	Report lunch meals served during an established lunch period, typically for the purposes of an approved USDA National School Lunch Program, in this column. Report supper meals served in the evening for the purposes of an approved USDA Summer Food Service Program, if applicable, in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	A la carte	Report any food items sold that are not appropriate to include in the breakfast, lunch/supper, or snack column in the a la carte column. Report these as equivalent meal counts by totaling the dollar amount of such sales, and dividing by the free lunch reimbursement rate.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	Snacks	Report snack meals served after the school day has ended, typically for the purposes of an approved After School Care Snack Program, in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	C. Meal prices	Report the charge to children and adults as indicated. Please enter zeros if no charge applies.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	D. Special milk program	Report the number of half-pint units served to children.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	E. State Equalization Assistance expended for food service, function 3100	Report the amount of State Equalization Assistance spent for food service. This amount will be used to determine charter compliance with the State Matching Requirement pursuant to Code of Federal Regulations Title 7, §210.17(a).	Consolidated the separate Food Service AFR into the AFR file.

Food Service	F. Cash balances	Report the cash balance (if any) as of July 1, 2025. If there was no cash balance as of July 1, 2025, subtract total expenses from total revenue to determine the cash balance as of June 30, 2025.	Consolidated the separate Food Service AFR into the AFR file.
Food Service	G. Detail of food service management company expenses	Report the breakdown of expenses related to the use of a food service management company. The total reported in this table must agree with the amount on line 11.	Consolidated the separate Food Service AFR into the AFR file.
Summary	General	The Summary condenses the information in the AFR. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary. The Charter must manually enter amounts to the nearest dollar in the orange highlighted cells, if applicable.	
Summary	ADM	Obtain total Attending ADM for FY 2024 and FY 2025 from the unweighted student count in ADE's BSA-55 report, available on ADE's website.	
Summary	Beginning Project Balances	The beginning balance for each project, at July 1, 2024, automatically pull from the projects' ending balance reported on the FY 2024 AFR.	
Summary	Adjusted Beginning Project Balance	If an ending project balance is reported incorrectly on the FY 2024 AFR, charters should enter the correct amount in the adjusted beginning project balance column on line 17. Only enter an amount on the line if the charter needs to adjust the beginning project balance for any errors or audit adjustments identified in the charter's FY 2024 audit.	
Reserve Balance tab	Section A General	Section A presents the prior year's and current year's ending balances for all projects and provides space for charters to report FY 2025 ending balance details that identify how charters plan to use those monies in future years.	
Reserve Balance tab	Section A Line 1	This line pulls in prior year ending balances from the Summary tab for all projects. If any ending project balances were reported incorrectly on the prior year AFR, charters should enter the calculated beginning balance on the Summary tab, column C, as described in the instruction for that column. The calculated beginning balance should include any errors or audit adjustments identified in the Charter's FY 2024 audit.	
Reserve Balance tab	Section A Line 2	This line pulls in current year ending balances from the Summary tab for all projects.	
Reserve Balance tab	Section A Line 3	For the ending balance reported on line 2, charters must report the amount attributable to the specific purposes listed which identify how charters plan to use the monies in future years. Amounts reported on lines 3.a through 3.j must equal the total balance reported on line 2. Specific instructions for lines 3.a through 3.h. are included below. Two rows are provided to describe other fund balance purposes not already listed. Charters must specify the purpose for amounts included on the other lines in column B.	
Reserve Balance tab	Section A Line 3.a	For projects with a deficit balance, enter the negative amount on this line. Charters' projects may have deficit balances because expenses exceeded available resources from current revenues and prior year reserve balance and therefore, reduce the amount of resources available in future years.	
Reserve Balance tab	Section A Line 3.b	Report amounts the Charter plans to spend to support FY 2026 budgeted spending after using all available FY 2026 revenues. Any nonspendable amounts included in reserve 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 in the amounts reported on the lines below based on the Charter's plan to use them to benefit a future year, as applicable.	
Reserve Balance tab	Section A Lines 3.c, through h	Report accumulated reserve amounts that will not be used to finance current budget year expenses and their intended future purposes on lines 3.c through h. Amounts needed to support current-year (FY 2026) expenditures should have been reported on lines 3.b. See specific instructions for line 3. c through f below. If a specific purpose has not been listed, use lines 3. g and h and indicate the purpose.	
Reserve Balance tab	Section A Lines 3.d	Report amounts set aside for future debt service principal and interest payments on long-term debt.	
Reserve Balance tab	Section A Lines 3.e	Report amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.	
Reserve Balance tab	Section A Lines 3.f	Report restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (i.e., the ASRS Contribution Prepayment Program). Amounts the Charter is holding with ASRS or in an irrevocable 115 trust and plans to amortize and apply to the current year's required pension contribution payments should be included on line 3.b.	
Reserve Balance tab	Section A Lines 3.g	Report amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	
Reserve Balance tab	Section B	Section B provides information about any process or policy the Charter uses to establish targeted (goal) project balance reserve amounts.	
Reserve Balance tab	Line 4	If the Charter answered question B.1 "Yes," complete this table to describe the Charter's specific FY 2025 targeted and actual project balance reserve amounts and methods used to establish those targeted balance reserve amounts. Charters should display information in this table in a way that best reflects its process or policies. It may combine all or multiple projects on 1 line or use individual lines for specific projects if varying methods are used to establish target balance reserve levels for different projects. Methods used can also include a variety of information. For example, a charter may establish project balance reserve levels based on a certain percentage of operating revenue or spending, or describe minimum and maximum targeted balances. If a charter establishes targeted project balance reserve amounts based on the Arizona State Board for Charter Schools financial framework or other private or nonprofit reserve guidelines, that may also be described here.	
Reserve Balance tab	Line 5	Charters should use this space to describe any planned actions related to its project balance amounts going forward, including increasing reserves that do not meet targeted levels or using excess amounts held in reserve beyond the adopted targeted reserve level. Also, describe any planned actions to change targeted reserve levels or formally adopt policies related to reserve levels, if not already in place. This space may also be used to describe why amounts are maintained for the purposes reported in section A and more detailed information on the Charter's plans for using maintained fund balances in future years. If the Charter's ending balance is negative, describe actions planned to eliminate the deficits (negative amounts).	