

CHARTER SCHOOL

Pima County Board of Supervisors

Charter Name

Pima Vocational High School

d.b.a. (as applicable)

COUNTY

Pima

CTDS NUMBER

108601000

FY 2014

STATE OF ARIZONA

CHARTER SCHOOL ANNUAL FINANCIAL REPORT

We, the Governing Board of the Charter School, hereby certify the Annual Financial Report for the School Year 2014

Robert H. Housie

President

Mary D. Zucconi

member

[Signature]

member

Secretary

SIGNED

TITLE

The annual financial report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on October 9, 2014 contain(s) the data for the annual financial report described at left.

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Charter School Official

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Charter School Official

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TOTAL EXPENSES BY PROJECT

1. Schoolwide (from page 2, line 33)

\$ 1,118,042

2. Classroom Site Project (from page 2, line 34)

\$ 92,865

REVENUE

1000 Local Sources

- 1. 1310 Tuition from Individuals
- 2. 1320 Tuition from Other Arizona Schools or Districts
- 3. 1410 Transportation Fees from Individuals
- 4. 1420 Transportation Fees from Other Arizona Schools or Districts
- 5. 1500 Earnings on Investments
- 6. 1600 Food Service
- 7. 1700 School Activities
- 8. 1940 Revenue from Sponsoring School District
- 9. Other Revenue from Local Sources (specify) T-shirt sales
- 10. Subtotal (lines 1-9)

ACTUAL	
	1.
	2.
	3.
	4.
630	5.
	6.
	7.
	8.
1,228	9.
1,858	10.

2000 Intermediate Sources

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

287,262	11.
	12.
	13.
287,262	14.

3000 State Sources

- 15. 3110 State Equalization Assistance
- 16. 3130-3150 Other Unrestricted
- 17. 3200 Restricted
- 18. 3900 Revenue for/on Behalf of the School
- 19. Other Revenue from State Sources (specify) _____
- 20. Subtotal (lines 15-19)

876,617	15.
	16.
	17.
62,777	18.
	19.
939,394	20.

4000 Federal Sources

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

	21.
23,179	22.
	23.
	24.
	25.
	26.
23,179	27.

28. **TOTAL REVENUE FROM ALL SOURCES (lines 10, 14, 20, and 27)**

1,251,693	28.
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Expenses		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
1000 Schoolwide Project										
100 Regular Education										
1000 Instruction	1.	323,884	114,070	51,688	35,381	77	553,354	525,100	498,776	5.28%
2000 Support Services										
2100 Students	2.	125,026	40,960	2,266	5,931		172,795	174,183	232,374	-25.04%
2200 Instruction	3.	11,828	2,567	383	35		15,292	14,813	13,595	8.96%
2300 General Administration	4.				543	166	656	709	442	60.41%
2400 School Administration	5.	126,897	30,614	46,752	8,172	650	201,692	213,085	190,387	11.92%
2500 Central Services	6.	17,968	8,527	26,314	182		48,885	52,991	40,019	32.41%
2600 Operation & Maintenance of Plant	7.	2,093	687	59,818	11,694		109,123	74,292	80,769	-8.02%
2900 Other Support Services	8.						0	0	0	0.00%
3000 Operation of Noninstructional Services	9.						0	0	0	0.00%
4000 Facilities Acquisition & Construction	10.						0	0	0	0.00%
5000 Debt Service	11.						0	0	0	0.00%
610 School-Sponsored Cocurricular Activities	12.						0	0	0	0.00%
620 School-Sponsored Athletics	13.						0	0	0	0.00%
630, 700, 800, 900 Other Programs	14.						0	0	0	0.00%
Subtotal (lines 1-14)	15.	607,696	197,425	187,221	61,938	893	1,101,797	1,055,173	1,056,362	-0.11%
200 Special Education										
1000 Instruction	16.			21,506			20,000	21,506	26,210	-17.95%
2000 Support Services										
2100 Students	17.			8,854	70		9,786	8,924	3,475	156.81%
2200 Instruction	18.						0	0	0	0.00%
2300 General Administration	19.						0	0	0	0.00%
2400 School Administration	20.						0	0	0	0.00%
2500 Central Services	21.						0	0	0	0.00%
2600 Operation & Maintenance of Plant	22.						0	0	0	0.00%
2900 Other Support Services	23.						0	0	0	0.00%
3000 Operation of Noninstructional Services	24.						0	0	0	0.00%
4000 Facilities Acquisition & Construction	25.						0	0	0	0.00%
5000 Debt Service	26.						0	0	0	0.00%
Subtotal (lines 16-26)	27.	0	0	30,360	70	0	29,786	30,430	29,685	2.51%
300 Special Education Disability Title 8 PL 103-382 Add-On	28.						0	0	0	0.00%
400 Pupil Transportation	29.	11,694	1,283	19,462			31,064	32,439	20,967	54.71%
530 Dropout Prevention Programs	30.						0	0	0	0.00%
540 Joint Career & Technical Ed. & Vocational Ed. Center	31.						0	0	0	0.00%
550 K-3 Reading	32.						0	0	0	0.00%
Subtotal (lines 15 and 27-32)	33.	619,390	198,708	237,043	62,008	893	1,162,647	1,118,042	1,107,014	1.00%
Classroom Site Project (from page 4, line 14)	34.	72,081	20,784	0	0		62,060	92,865	35,643	160.54%
Instructional Improvement Project (from page 5, line 5)	35.						5,256	0	1,228	-100.00%
Structured English Immersion Project (from page 6, line 14)	36.	0	0	0	0	0	0	0	0	0.00%
Compensatory Instruction Project (from page 6, line 28)	37.	0	0	0	0	0	0	0	0	0.00%
Federal and State Projects (from page 9, line 30)	38.						81,592	58,028	88,397	-34.36%
Total (lines 33-38)	39.						1,311,555	1,268,935	1,232,282	2.97%

Expenses	Salaries 6100	Employee Benefits 6200	Totals	
			Budget	Actual
Classroom Site Project 1011 - Base Salary				
100 Regular Education				
1000 Instruction 1.	36,007	13,505	11,160	49,512 1.
2100 Support Services - Students 2.			0	0 2.
2200 Support Services - Instruction 3.			0	0 3.
Program 100 Subtotal (lines 1-3) 4.	36,007	13,505	11,160	49,512 4.
200 Special Education				
1000 Instruction 5.			0	0 5.
2100 Support Services - Students 6.			0	0 6.
2200 Support Services - Instruction 7.			0	0 7.
Program 200 Subtotal (lines 5-7) 8.	0	0	0	0 8.
Other Programs (Specify) _____				
1000 Instruction 9.			0	0 9.
2100 Support Services - Students 10.			0	0 10.
2200 Support Services - Instruction 11.			0	0 11.
Other Programs Subtotal (lines 9-11) 12.	0	0	0	0 12.
Total Expenses (lines 4, 8, and 12) 13.	36,007	13,505	11,160	49,512 13.
Classroom Site Project 1012 - Performance Pay				
100 Regular Education				
1000 Instruction 14.	25,761	4,341	28,993	30,102 14.
2100 Support Services - Students 15.			0	0 15.
2200 Support Services - Instruction 16.			0	0 16.
Program 100 Subtotal (lines 14-16) 17.	25,761	4,341	28,993	30,102 17.
200 Special Education				
1000 Instruction 18.			0	0 18.
2100 Support Services - Students 19.			0	0 19.
2200 Support Services - Instruction 20.			0	0 20.
Program 200 Subtotal (lines 18-20) 21.	0	0	0	0 21.
Other Programs (Specify) _____				
1000 Instruction 22.			0	0 22.
2100 Support Services - Students 23.			0	0 23.
2200 Support Services - Instruction 24.			0	0 24.
Other Programs Subtotal (lines 22-24) 25.	0	0	0	0 25.
Total Expenses (lines 17, 21, and 25) 26.	25,761	4,341	28,993	30,102 26.

Expenses	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals	
					Budget	Actual
Classroom Site Project 1013 - Other						
100 Regular Education						
1000 Instruction 1.	10,313	2,938			21,907	13,251 1.
2100 Support Services - Students 2.					0	0 2.
2200 Support Services - Instruction 3.					0	0 3.
Program 100 Subtotal (lines 1-3) 4.	10,313	2,938	0	0	21,907	13,251 4.
200 Special Education						
1000 Instruction 5.					0	0 5.
2100 Support Services - Students 6.					0	0 6.
2200 Support Services - Instruction 7.					0	0 7.
Program 200 Subtotal (lines 5-7) 8.	0	0	0	0	0	0 8.
530 Dropout Prevention Programs						
1000 Instruction 9.					0	0 9.
Other Programs (Specify)						
1000 Instruction 10.					0	0 10.
2100, 2200 Support Services - Students & Instruction 11.					0	0 11.
Other Programs Subtotal (lines 10-11) 12.	0	0	0	0	0	0 12.
Total Expenses (lines 4, 8, 9, and 12) 13.	10,313	2,938	0	0	21,907	13,251 13.
Total Classroom Site Projects (line 13 & p. 3, lines 13 & 26) 14.	72,081	20,784	0	0	62,060	92,865 14.

Additional Classroom Site Project Information	Classroom Site Project		
	1011 - Base Salary	1012 - Performance Pay	1013 - Other
Beginning Project Balance 15.	42,955	34,625	7,086 15.
Revenues			
CSP Allocation 16.	11,583	23,167	23,167 16.
Interest Earned 17.			
Total Revenues (lines 16 and 17) 18.	11,583	23,167	23,167 18.
Total Available (lines 15 and 18) 19.	54,538	57,792	30,253 19.
Expenses (line 13 & p. 3, lines 13 & 26) 20.	49,512	30,102	13,251 20.
Ending Project Balance (line 19 minus line 20) 21.	5,026	27,690	17,002 21.

Expenses	Instruction 1000	Support Services 2000	Totals	
			Budget	Actual
Instructional Improvement Project 1020				
Teacher Compensation Increases 1.			0	0 1.
Class Size Reduction 2.			0	0 2.
Dropout Prevention Programs 3.			2,628	0 3.
Instructional Improvement Programs 4.			2,628	0 4.
Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below) 5.	0	0	5,256	0 5.

Additional Instructional Improvement Project Information		Actual
Beginning Project Balance 6.		16,068
Revenues 7.		4,860
Total Available (lines 6 and 7) 8.		20,928
Expenses (line 5 above) 9.		0
Ending Project Balance (line 8 minus line 9) 10.		20,928

Revenues and Expenses	Beginning Project Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Total Expenses		Ending Project Balance
								Budget	Actual	
Structured English Immersion Project - 1071										
Revenues										
3200 Restricted Revenue from State Sources	1.									1.
1500 Earnings on Investments	2.									2.
Total Revenues (lines 1 and 2)	3.	0								3.
Expenses										
260 Special Education-ELL Incremental Costs										
1000 Instruction	4.							0	0	4.
2000 Support Services										
2100 Students	5.							0	0	5.
2200 Instruction	6.							0	0	6.
2300 General Administration	7.							0	0	7.
2400 School Administration	8.							0	0	8.
2500 Central Services	9.							0	0	9.
2600 Operation & Maintenance of Plant	10.							0	0	10.
2900 Other Support Services	11.							0	0	11.
Program 260 Subtotal (lines 4-11)	12.		0	0	0	0	0	0	0	12.
430 Pupil Transportation-ELL Incremental Costs										
2000 Support Services										
2700 Student Transportation	13.							0	0	13.
Total	14.	0	0	0	0	0	0	0	0	14.
Compensatory Instruction Project - 1072										
Revenues										
3200 Restricted Revenue from State Sources	15.									15.
1500 Earnings on Investments	16.									16.
Total Revenues (lines 15 and 16)	17.	0								17.
Expenses										
265 Special Education-ELL Compensatory Instruction										
1000 Instruction	18.							0	0	18.
2000 Support Services										
2100 Students	19.							0	0	19.
2200 Instruction	20.							0	0	20.
2300 General Administration	21.							0	0	21.
2400 School Administration	22.							0	0	22.
2500 Central Services	23.							0	0	23.
2600 Operation & Maintenance of Plant	24.							0	0	24.
2900 Other Support Services	25.							0	0	25.
Program 265 Subtotal (lines 18-25)	26.		0	0	0	0	0	0	0	26.
435 Pupil Trans.-ELL Compensatory Instruction										
2000 Support Services										
2700 Student Transportation	27.							0	0	27.
Total	28.	0	0	0	0	0	0	0	0	28.

SUPPLEMENTARY INFORMATION

A. CURRENT ASSETS & CURRENT LIABILITIES

	July 1, 2013	June 30, 2014
1. Current Assets	\$ 397,558	\$ 432,101
2. Current Liabilities	\$ 65,932	\$ 137,745
3. Difference	\$ 331,626	\$ 294,356

	July 1, 2013	June 30, 2014
B. CASH BALANCE	\$ 372,380	\$ 392,802

C. AUDIT SERVICES

	BUDGET	ACTUAL
1. Non-Federal		
2. Federal		5,400
3. Total (lines 1 and 2)	0	5,400

D. CAPITAL ACQUISITIONS

	BUDGET	ACTUAL
1. 0191 Land and Land Improvements	0	
2. 0192 Site Improvements	0	
3. 0194 Buildings and Building Improvements	0	
4. 0196 Equipment	0	
5. 0198 Construction in Progress	0	
6. Total Capital Acquisitions (lines 1-5)	0	0

E. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2014

1. 0191 Land and Land Improvements	\$ _____
2. 0192 Site Improvements	\$ _____
3. 0194 Buildings and Building Improvements	\$ _____
4. 0196 Equipment	\$ _____
5. 0198 Construction in Progress	\$ _____
6. Total (lines 1-5)	\$ 0

F. CURRENT EXPENSES BY CATEGORY

1. Classroom Instruction excluding Classroom Supplies	\$ 536,297
2. Classroom Supplies	\$ 35,745
3. Administration	\$ 280,808
4. Support Services - Students	\$ 210,859
5. All Other Support Services and Operations	\$ 205,226
6. Total (lines 1-5)	\$ 1,268,935

G. 1. Number of Full-Time Equivalent Certified Teachers

1. Number of Full-Time Equivalent Certified Teachers	5
2. Number of Full-Time Equivalent Noncertified Teachers	3
3. Number of Full-Time Equivalent Contract Teachers	1
4. Number of Schools	1
5. Actual Days in Session	200
6. Tuition Expense (except payments to other Arizona schools or districts)	\$ _____
7. Tuition Expense (paid to other Arizona schools or districts)	\$ _____
8. Textbooks (Function 1000, Object Code 6642)	\$ _____

H. Does the school wish to have indirect cost rates calculated for use in federally funded programs?

No

If Yes, the following information must be completed to qualify for approved Indirect Cost Rates for Fiscal Year 2016.

Do not include costs related to transportation for the following items.

Refer to USFRCS Chart of Accounts, section III, for a description of the following function and object codes:

1. Total Expenses for Central Services (Function 2500)	\$ _____
2. Contracted Audit Fees included in line 1 above	\$ _____
3. Total Expenses for Communications (Object Code 6530)	\$ _____
4. Total Expenses for Operation and Maintenance of Plant (Function 2600)	\$ _____
5. Land and Building Lease Payments included in line 4 above	\$ _____
6. Total Tuition Expenses	\$ _____
7. Total Unused Sick and Vacation Leave Included in Severance Pay	\$ _____

I. TEACHER SALARIES (Function 1000)

- Regular Education
- Special Education
- Vocational Education
- Other Programs
- Cocurr. Act., Athletics, & Other (Program 600)

Certified Teachers (Object 6112)	Noncertified Teachers (Object 6152)	Certified Substitutes (Object 6113)	Noncertified Substitutes (Object 6153)	Contract Teachers (Object 6325)
228,167	124,794			

SUPPLEMENTARY INFORMATION (Cont'd)

A. ENROLLMENT OF GIFTED PUPILS BY GRADE

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

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	_____
2. Black, not Hispanic	_____
3. Hispanic	_____
4. American Indian/Alaskan Native	_____
5. Asian or Pacific Islander	_____
6. Total Unduplicated Enrollment	<u>0</u>

D. SPECIAL EDUCATION PROGRAMS BY TYPE

1. Autism
2. Developmental Delay
3. Emotional Disability
4. Hearing Impairment
5. Other Health Impairments
6. Specific Learning Disability
7. Mild, Moderate, or Severe I.D.*
8. Multiple Disabilities
9. Multiple Disabilities with S.S.I.**
10. Orthopedic Impairment
11. Speech/Language Impairment
12. Traumatic Brain Injury
13. Visual Impairment
14. Subtotal (lines 1-13)
15. Gifted Education
16. ELL Incremental Costs
17. ELL Compensatory Instruction
18. Remedial Education
19. Vocational and Technological Education
20. Career Education
21. Subtotal (lines 15-20)
22. Total (lines 14 and 21)

PROGRAM	PROGRAM	
200	200	
BUDGET	ACTUAL	
0		1.
0		2.
12,000	12,172	3.
0		4.
0		5.
9,786	9,129	6.
8,000	9,129	7.
0		8.
0		9.
0		10.
0		11.
0		12.
0		13.
29,786	30,430	14.
0		15.
0		16.
0		17.
0		18.
0		19.
0		20.
0	0	21.
29,786	30,430	22.

C. EXPENSES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenses for all Gifted Programs:	
K-8	\$ _____
9-12	\$ _____
Total	<u>\$ 0</u>

* Intellectual Disability
 ** Severe Sensory Impairment

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

- 1100-1130 ESEA Title I - Helping Disadvantaged Children
- 1140-1150 ESEA Title II - Prof. Dev. And Technology
- 1160 ESEA Title IV - 21st Century Schools
- 1170-1180 ESEA Title V - Promote Informed Parent Choice
- 1190 ESEA Title III - Limited Eng. & Immigrant Students
- 1200 ESEA Title VII - Indian Education
- 1210 ESEA Title VI - Flexibility and Accountability
- 1220 IDEA, Part B
- 1230 Johnson-O'Malley
- 1240 Workforce Investment Act
- 1250 AEA - Adult Education
- 1260-1270 Vocational Education - Basic Grants
- 1280 ESEA Title X - Homeless Education
- 1290 Medicaid Reimbursement
- 1300 Charter School Implementation Project (Stimulus)
- 1310-1399 Other Federal Projects
- Total Federal Projects (lines 1-16)

	BEGINNING BALANCE ACTUAL	REVENUE ACTUAL	INDIRECT COSTS ACTUAL	REVERSIONS ACTUAL	EXPENSES		CAPITAL ACQUISITIONS ACTUAL	ENDING BALANCE ACTUAL
					BUDGET	ACTUAL		
1.	0	18,927			47,609	37,717		(18,790)
2.	0	0			10,776	6,650		(6,650)
3.	0				0			0
4.	0				0			0
5.	0	4,252			5,050	4,252		0
6.	0				0			0
7.	0				0			0
8.	0				18,157	9,409		(9,409)
9.	0				0			0
10.	0				0			0
11.	0				0			0
12.	0				0			0
13.	0				0			0
14.	0				0			0
15.	0				0			0
16.	0				0			0
17.	0	23,179	0	0	81,592	58,028	0	(34,849)

STATE PROJECTS

- 1400 Vocational Education
- 1410 Early Childhood Block Grant
- 1420 Extended School Year - Pupils with Disabilities
- 1425 Adult Basic Education
- 1430 Chemical Abuse Prevention Programs
- 1435 Academic Contests
- 1450 Gifted Education
- 1455 Family Literacy Program
- 1460 Environmental Special Plate
- 1465 Charter School Stimulus Fund
- 1470-1499 Other State Projects
- Total State Projects (lines 18-28)

18.	0				0			0
19.	0				0			0
20.	0				0			0
21.	0				0			0
22.	0				0			0
23.	0				0			0
24.	0				0			0
25.	0				0			0
26.	0				0			0
27.	0				0			0
28.	0				0			0
29.	0	0		0	0	0	0	0

Total Federal and State Projects (lines 17 and 29)

30.	0	23,179	0	0	81,592	58,028	0	(34,849)
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ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

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
- 4000 Facilities Acquisition & Construction
- Total (lines 1-11)

Programs 100-600							
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Dues and Fees 6810	Miscellaneous 6890	Property Disbursements
1.	378,359	131,045	86,807	40,852	77		
2.	158,123	50,539	12,224	6,509			
3.	11,828	2,567	2,123	345			
4.				543	166		
5.	133,858	33,076	51,352	8,172	650		
6.	17,968	8,527	26,313	182			
7.	2,092	687	59,818	11,694			
8.	11,694	1,283	19,462				
9.							
10.							
11.							
12.	713,922	227,724	258,099	68,297	893	0	0

- Program 700 - Adult/Continuing Education Programs
- Program 800 - Community College Education Programs
- Program 900 - Community Services Program
- Function 3300 - Community Services Operations (all Programs)

All Expense Object Codes (Excluding 6700 and 6900)	Property Disbursements
1.	
2.	
3.	
4.	

- Property Disbursements by Type
- Land and Land Improvements
 - Buildings
 - Equipment
 - Construction

All Programs	
1.	
2.	
3.	
4.	

- Debt Service
- Interest
 - Redemption of Principal

All Programs	
1.	
2.	