

Charter school

Pima County  
Charter name  
Pima Vocational High School  
d.b.a. (as applicable)

County Pima

CTDS number 108601000

**FY 2020**  
**State of Arizona**  
**Charter School Annual Financial Report**

We, the Governing Board of the Charter School, hereby certify the Annual  
Financial Report for Fiscal Year 2020

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_____	_____
_____	_____
_____	_____
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_____	_____
_____	_____
_____	_____
Signed	Title

The annual financial report file(s) for FY 2020 uploaded to the Arizona Department of  
Education's website on September 24, 2020 contain(s) the data for the annual financial report  
described at left.

_____	<u>michele.ray@pima.gov</u>
Charter school official signature	E-mail
<u>Michele Ray</u>	
Charter school official (typed name)	
_____	<u>leslie.laird@pima.gov</u>
Charter school official signature	E-mail
<u>Leslie Laird</u>	
Charter school official (typed name)	

Total expenses by project	
1. Schoolwide and Other Special Projects (from page 2, line 33)	\$ <u>991,347</u>
2. Classroom Site Project (from page 2, line 34)	\$ <u>55,489</u>

**Revenue**

**1000 Local sources**

1.	1310 Tuition from individuals	
2.	1320 Tuition from other Arizona schools or districts	
3.	1410 Transportation fees from individuals	
4.	1420 Transportation fees from other Arizona schools or districts	
5.	1500 Earnings on investments	
6.	1600 Food service (from Food Service AFR, line 2)	
7.	1700 School activities	
8.	1750 Revenue from enterprise activities	
9.	1790 Extracurricular activities fees tax credit	
10.	1800 Revenue from community services activities	
11.	1900 Other revenues and gains from local sources	
12.	1920 Contributions and donations from private sources	
13.	Other revenue from local sources (specify) <u>Tshirt Revenue</u>	
14.	Subtotal (lines 1-13)	

Actual	
	1.
	2.
	3.
	4.
10,760	5.
0	6.
	7.
	8.
800	9.
	10.
	11.
	12.
518	13.
12,078	14.

**2000 Intermediate sources**

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

247,420	15.
	16.
	17.
247,420	18.

**3000 State sources**

19.	3110 State Equalization Assistance	
20.	3130-3150 Other unrestricted	
21.	3200 Restricted	
22.	3900 Revenue for/on behalf of the school	
23.	Other revenue from State sources (specify)	
24.	Subtotal (lines 19-23)	

905,559	19.
	20.
77,522	21.
	22.
	23.
983,081	24.

**4000 Federal sources**

25.	4100, 4300 Unrestricted/restricted received directly from the federal government	
26.	4200, 4500 Unrestricted/restricted received from the federal government through the State	
27.	4700 Revenue received from the federal government through other intermediate agencies	
28.	4800 Federal impact aid	
29.	4900 Revenue for/on behalf of the school	
30.	Other revenue from federal sources (specify)	
31.	Subtotal (lines 25-30)	

	25.
124,746	26.
	27.
	28.
	29.
	30.
124,746	31.

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

1,367,325	32.
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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	
<b>1000 Schoolwide Project and 1500-1999 Other Special Projects</b>										
<b>100 Regular education</b>										
1000 Instruction	1.	285,897	70,987	77,856	20,966	49	480,704	455,755	428,228	6.43%
2000 Support services										
2100 Students	2.	105,628	51,935	1,602	2,489		166,249	161,654	168,925	-4.30%
2200 Instruction	3.	3,790	790	2,800			13,100	7,380	9,312	-20.75%
2300 General administration	4.				625		1,000	625	962	-35.03%
2400 School administration	5.	133,634	32,380	42,237	1,963	2,090	286,543	212,304	257,423	-17.53%
2500 Central services	6.			22,890	45		32,450	22,935	32,663	-29.78%
2600 Operation & maintenance of plant	7.	3,952	1,704	73,928	14,460		122,589	94,044	97,070	-3.12%
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 Other instructional programs	14.							0	0	
700, 800, 900 Other programs	15.						0	0	0	0.00%
Subtotal (lines 1-15)	16.	532,901	157,796	221,313	40,548	2,139	1,102,635	954,697	994,583	-4.01%
<b>200 Special education</b>										
1000 Instruction	17.	3,117	323	3,760			13,573	7,200	0	--
2000 Support services										
2100 Students	18.			4,869	106		5,119	4,975	11,601	-57.12%
2200 Instruction	19.						0	0	0	0.00%
2300 General administration	20.						0	0	0	0.00%
2400 School administration	21.						0	0	0	0.00%
2500 Central services	22.						0	0	0	0.00%
2600 Operation & maintenance of plant	23.						0	0	0	0.00%
2900 Other support services	24.						0	0	0	0.00%
3000 Operation of noninstructional services	25.						0	0	0	0.00%
4000 Facilities acquisition & construction	26.						0	0	0	0.00%
5000 Debt service	27.						0	0	0	0.00%
Subtotal (lines 17-27)	28.	3,117	323	8,629	106	0	18,692	12,175	11,601	4.95%
400 Pupil transportation	29.	12,404	1,979	10,092			32,705	24,475	33,781	-27.55%
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 16 and 28-32)	33.	548,422	160,098	240,034	40,654	2,139	1,154,032	991,347	1,039,965	-4.67%
Classroom Site Project (from page 4, line 18)	34.	40,894	14,595	0	0		67,272	55,489	57,095	-2.81%
Instructional Improvement Project (from page 5, line 5)	35.						4,000	2,361	2,232	5.78%
English Language Learner 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 33)	38.						175,196	124,744	139,013	-10.26%
Total (lines 33-38)	39.						1,400,500	1,173,941	1,238,305	-5.20%

Expenses	Salaries 6100	Employee benefits 6200	Totals	
			Budget	Actual
<b>Classroom Site Project 1011—base salary</b>				
100 Regular education				
1000 Instruction 1.	10,000	5,000	13,180	15,000 1.
2100 Support services—students 2.			0	0 2.
2200 Support services—instruction 3.			0	0 3.
Program 100 Subtotal (lines 1-3) 4.	10,000	5,000	13,180	15,000 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.
3300 Community services operations 12.				0 12.
Other programs subtotal (lines 9-12) 13.	0	0	0	0 13.
Total expenses (lines 4, 8, and 13) 14.	10,000	5,000	13,180	15,000 14.
<b>Classroom Site Project 1012 —performance pay</b>				
100 Regular education				
1000 Instruction 15.	11,250	2,693	27,046	13,943 15.
2100 Support services—students 16.	3,750	896	0	4,646 16.
2200 Support services—instruction 17.			0	0 17.
Program 100 subtotal (lines 15-17) 18.	15,000	3,589	27,046	18,589 18.
200 Special education				
1000 Instruction 19.			0	0 19.
2100 Support services—students 20.			0	0 20.
2200 Support services—instruction 21.			0	0 21.
Program 200 subtotal (lines 19-21) 22.	0	0	0	0 22.
Other programs (specify) _____				
1000 Instruction 23.			0	0 23.
2100 Support services—students 24.			0	0 24.
2200 Support services—instruction 25.			0	0 25.
3300 Community services operations 26.				0 26.
Other programs subtotal (lines 23-26) 27.	0	0	0	0 27.
Total expenses (lines 18, 22, and 27) 28.	15,000	3,589	27,046	18,589 28.

Expenses	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals	
					Budget	Actual
<b>Classroom Site Project 1013—other</b>						
100 Regular education						
1000 Instruction 1.					0	0
2100 Support services—students 2.	15,894	6,006			27,046	21,900
2200 Support services—instruction 3.					0	0
2300 Support services—general administration 4.						0
Program 100 subtotal (lines 1-4) 5.	15,894	6,006	0	0	27,046	21,900
200 Special education						
1000 Instruction 6.					0	0
2100 Support services—students 7.					0	0
2200 Support services—instruction 8.					0	0
2300 Support services—general administration 9.						0
Program 200 subtotal (lines 6-9) 10.	0	0	0	0	0	0
530 Dropout prevention programs						
1000 Instruction 11.					0	0
Other programs (specify)						
1000 Instruction 12.					0	0
2100, 2200 Support services—students & instruction 13.					0	0
2300 Support services—general administration 14.						0
3300 Community services operations 15.						0
Other programs subtotal (lines 12-15) 16.	0	0	0	0	0	0
Total expenses (lines 5, 10, 11, and 16) 17.	15,894	6,006	0	0	27,046	21,900
Total Classroom Site Projects (line 17 and page 3, lines 14 & 28) 18.	40,894	14,595	0	0	67,272	55,489

Additional Classroom Site Project information	Classroom Site Project		
	1011—Base salary	1012—Performance pay	1013—Other
Beginning project balance 19.	19,356	20,224	10,416
Revenues			
CSP allocation 20.	14,588	29,175	29,175
Interest earned 21.			
Total revenues (lines 20 and 21) 22.	14,588	29,175	29,175
Total available (lines 19 and 22) 23.	33,944	49,399	39,591
Expenses (from line 17 and page 3, lines 14 & 28) 24.	15,000	18,589	21,900
Ending project balance (line 23 minus line 24) 25.	18,944	30,810	17,691

Expenses	Instruction 1000	Support services 2000	Totals	
			Budget	Actual
<b>Instructional Improvement Project 1020</b>				
Teacher compensation increases 1.			0	0 1.
Class size reduction 2.			0	0 2.
Dropout prevention programs 3.			0	0 3.
Instructional improvement programs 4.	2,361		4,000	2,361 4.
Total Inst. Imp. expenses (lines 1-4, should equal line 9 below) 5.	2,361	0	4,000	2,361 5.

Additional Instructional Improvement Project information		Actual
Beginning project balance 6.	1,978	6.
Revenues 7.	4,584	7.
Total available (lines 6 and 7) 8.	6,562	8.
Expenses (line 5 above) 9.	2,361	9.
Ending project balance (line 8 minus line 9) 10.	4,201	10.

Revenues and expenses	Beginning project balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Total expenses		Ending project balance
								Budget	Actual	
<b>English Language Learner Project—1071</b>										
<b>Revenues</b>										
3200 Restricted revenue from State sources 1.										1.
1500 Earnings on investments 2.										2.
Total revenues (lines 1 and 2) 3.		0								3.
<b>Expenses</b>										
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 (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.										15.
1500 Earnings on investments 16.										16.
Total revenues (lines 15 and 16) 17.		0								17.
<b>Expenses</b>										
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 (lines 26 and 27) 28.	0	0	0	0	0	0	0	0	0	28.

	July 1, 2019	June 30, 2020
A. Cash balance	\$ 538,642	\$ 735,836
B. <b>Audit services</b>		
	Budget	Actual
1. Nonfederal	5,400	0
2. Federal	0	0
3. Total (lines 1 and 2)	5,400	0
C. <b>Capital acquisitions</b>		
	Budget	Actual
1. 0191 Land and land improvements	0	0
2. 0192 Site improvements	0	0
3. 0194 Buildings and building improvements	0	0
4. 0196 Equipment	5,000	0
5. 0198 Construction in progress	0	0
6. Total capital acquisitions (lines 1-5)	5,000	0
D. <b>Investment in capital assets as of June 30, 2020</b>		
1. 0191 Land and land improvements	\$ 0	
2. 0192 Site improvements	\$ 0	
3. 0194 Buildings and building improvements	\$ 0	
4. 0196 Equipment	\$ 0	
5. 0198 Construction in progress	\$ 0	
6. Total (lines 1-5)	\$ 0	
E. <b>Current expenses by category</b>		
1. Classroom instruction excluding classroom supplies	\$ 470,834	
2. Classroom supplies	\$ 34,132	
3. Administration	\$ 240,931	
4. Support services—students	\$ 248,228	
5. All other support services and operations	\$ 179,816	
6. Total (lines 1-5)	\$ 1,173,941	
7. Current expenses from federal sources	\$ 124,744	
8. Current expenses from State and local sources	\$ 1,049,197	

Supplementary information

F. 1. Number of full-time equivalent certified teachers	3
2. Number of full-time equivalent noncertified teachers	3
3. Number of full-time equivalent contract teachers	0
4. Number of schools	1
5. Actual days in session	200
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)	\$ 0

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	161,458	153,189	0	0	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 2020.	
1. Average salary of all teachers employed in FY 2020	\$ 48,725
2. Average salary of all teachers employed in FY 2019	\$ 45,938
3. Increase in average teacher salary from FY 2019	\$ 2,787
4. Percentage increase	\$ 6.1%

Comments on average salary calculation (optional):

new hire began in a position that was previously held by a teacher at a lower salary amount. Given the small number of teaching staff this significantly impacted the overall average 3 year average, increases have been 15% total through fiscal year 2020.

5. Average salary of all teachers employed in FY 2018	\$ 42,537
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Supplementary information (Cont'd)

A. Enrollment of gifted pupils by grade

Areas of identification	Grade														
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
1. Quantitative reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total duplicated enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

B. Expenses for gifted pupils  
(elementary & secondary)

Actual expenses for all gifted programs:

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

C. Special education programs by type

	Program 200 budget	Program 200 actual	
1. Total all disability classifications	18,692	12,175	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)	18,692	12,175	8.
9. Expenses incurred for transportating students with disabilities (as defined in A.R.S. §15-761) unique to the IEP		0	9.

Federal and State projects		Beginning balance actual	Revenue actual	Indirect costs actual	Reversions actual	Expenses		Capital acquisitions actual	Ending balance actual
						Budget	Actual		
<b>Federal projects</b>									
1100-1130 ESEA Title I—Helping Disadvantaged Children	1.	0	30,561			46,782	30,561		0
1140-1150 ESEA Title II—Prof. Dev. And Technology	2.	0				2,261			0
1160 ESEA Title IV—21st Century Schools	3.	(2)	10,003			10,000	10,001		0
1170-1180 ESEA Title V—Promote Informed Parent Choice	4.	0				0			0
1190 ESEA Title III—Limited Eng. & Immigrant Students	5.	0				0			0
1200 ESEA Title VII—Indian Education	6.	0				0			0
1210 ESEA Title VI—Flexibility and Accountability	7.	0				0			0
1220 IDEA, Part B	8.	0	21,680			25,881	21,680		0
1230 Johnson-O'Malley	9.	0				0			0
1240 Workforce Investment Act	10.	0				0			0
1250 AEA—Adult Education	11.	0				0			0
1260-1270 Vocational Education—Basic Grants	12.	0				0			0
1280 ESEA Title X—Homeless Education	13.	0				0			0
1290 Medicaid Reimbursement	14.	0				0			0
1300 Charter School Implementation Project (Stimulus)	15.	0				0			0
13 Impact Aid	16.	0				0			0
1310-1399 Other Federal Projects	17.	0	62,502			90,272	62,502		0
Total federal projects (lines 1-17)	18.	(2)	124,746	0	0	175,196	124,744	0	0
<b>Total COVID-19 federal relief projects included in line 17</b>		19.	0	0	0	0	0	0	0
<b>State projects</b>									
1400 Vocational Education	20.	0				0			0
1410 Early Childhood Block Grant	21.	0				0			0
1420 Extended School Year—Pupils with Disabilities	22.	0				0			0
1425 Adult Basic Education	23.	0				0			0
1430 Chemical Abuse Prevention Programs	24.	0				0			0
1435 Academic Contests	25.	0				0			0
1450 Gifted Education	26.	0				0			0
1456 College Credit Exam Incentives	27.	0				0			0
1457 Results-Based Funding	28.	0				0			0
1460 Environmental Special Plate	29.	0				0			0
1465 Charter School Stimulus Fund	30.	0				0			0
1470-1499 Other State Projects	31.	0				0			0
Total State projects (lines 20-31)	32.	0	0		0	0	0	0	0
<b>Total federal and State projects (lines 18 and 32)</b>		33.	(2)	124,746	0	0	175,196	124,744	0

Additional information for National Public Education Financial Survey Reporting

Programs 100-630								
Projects (1000-1999)	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Dues and fees 6810	Miscellaneous 6890	Other 6800 (excluding 6810, 6850 and 6890)	Property disbursements
1000 Instruction	310,264	79,900	81,616	34,026	49	0	0	0
2000 Support services								
2100 Students	148,226	66,524	28,150	5,328	0	0	0	0
2200 Instruction	29,875	5,933	22,417	0	0	0	0	0
2300 General administration	0	0	0	625	0	0	0	0
2400 School administration	133,634	32,380	42,336	1,963	2,090	0	0	0
2500, 2900 Central services, other support services	0	0	22,890	45	0	0	4,968	0
2600 Operation & maintenance of plant	3,952	1,704	73,927	14,460	0	0	0	0
2700 Student transportation	12,404	1,979	12,276	0	0	0	0	0
3000 Operation of noninstructional services								
3100 Food service operations								0
3400 Bookstore operations								0
Total (lines 1-10)	638,355	188,420	283,612	56,447	2,139	0	4,968	0
From federal sources (from line 11 above)	49,036	13,726	43,581	13,433			4,968	0
From State & local sources (from line 11 above)	589,319	174,694	240,031	43,014	2,139	0	0	0
4000 Facilities acquisition & construction								0

	All expense object codes (excluding 6700 and 6900)	Property disbursements
1. Program 700—Adult/continuing education programs		
Program 800—Community college education programs		
Program 900—Community services program	0	0
2. Function 3300—Community services operations (programs 700-900)	0	0

Property disbursements by type	All programs
1. Land and land improvements	0
2. Buildings	0
3. Equipment	0
4. Construction	0

Debt service	Programs 100-630
1. Interest 6850	0
2. Redemption of principal	0

Revenue from selected federal sources	
1. ESEA Title IV—Student Support and Academic Enrichment Grants	10,003

Cash and investments held at June 30, 2020	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	735,836

Long-term and short-term debt	
1. Long-term debt outstanding, July 1, 2019	0
2. Long-term debt issued during FY 2020	0
3. Long-term debt retired during FY 2020	0
4. Long-term debt outstanding, June 30, 2020	0
5. Short-term debt outstanding, July 1, 2019	0
6. Short-term debt outstanding, June 30, 2020	0

Utilities and energy detail (only function 2600)	
1. 6410 Utility services	2,320
2. 6621-6626 Energy	12,556

Technology (all functions)	
1. Technology-related supplies & purchased services	12,635
2. Technology-related hardware & software	13,060