

CHARTER SCHOOL \_\_\_\_\_ COUNTY Yuma CTDS NUMBER 148758000

Educational Opportunity Center  
Charter Name




d.b.a. (as applicable)

**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

  
  
  
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\_\_\_\_\_  
Chairman  
\_\_\_\_\_  
Member  
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Member

\_\_\_\_\_  
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.

  
Charter School Official  
\_\_\_\_\_  
bgrossenburg@ypic.com  
E-mail

  
Charter School Official  
\_\_\_\_\_  
promant@ypic.com  
E-mail

TOTAL EXPENSES BY PROJECT  
1. Schoolwide (from page 2, line 33) \$ 793,647  
2. Classroom Site Project (from page 2, line 34) \$ 26,735

**REVENUE**

**1000 Local Sources**

1.	1310 Tuition from Individuals	1.	
2.	1320 Tuition from Other Arizona Schools or Districts	2.	
3.	1410 Transportation Fees from Individuals	3.	
4.	1420 Transportation Fees from Other Arizona Schools or Districts	4.	
5.	1500 Earnings on Investments	5.	
6.	1600 Food Service	6.	1,312
7.	1700 School Activities	7.	
8.	1940 Revenue from Sponsoring School District	8.	
9.	Other Revenue from Local Sources (specify) Contributions/Dividends/Rent	9.	3,573
10.	Subtotal (lines 1-9)	10.	4,885

**2000 Intermediate Sources**

11.	2100 Unrestricted	11.	
12.	2200 Restricted	12.	
13.	Other Revenue from Intermediate Sources (specify)	13.	
14.	Subtotal (lines 11-13)	14.	0

**3000 State Sources**

15.	3110 State Equalization Assistance	15.	740,281
16.	3130-3150 Other Unrestricted	16.	
17.	3200 Restricted	17.	4,110
18.	3900 Revenue for/on Behalf of the School	18.	
19.	Other Revenue from State Sources (specify) Classroom Site Project Income	19.	49,220
20.	Subtotal (lines 15-19)	20.	793,611

**4000 Federal Sources**

21.	4100, 4300 Unrestricted/Restricted Received Directly from the Federal Government	21.	
22.	4200, 4500 Unrestricted/Restricted Received from the Federal Government through the State	22.	71,175
23.	4700 Revenue Received from the Federal Government through Other Intermediate Agencies	23.	
24.	4800 Federal Impact Aid	24.	
25.	4900 Revenue for/on Behalf of the School	25.	
26.	Other Revenue from Federal Sources (specify)	26.	
27.	Subtotal (lines 21-26)	27.	71,175

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

869,671 28.

**CHARTER SCHOOL** Educational Opportunity Center

**COUNTY**

Yuma

**CTDS NUMBER**

148758000

Expenses	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease in Actual
						Budget	Prior Year Actual	
1000 Instruction	210,109	68,982	62,915	11,328	233	352,132	332,627	6.30% 1.
2000 Support Services								
2100 Students	65,611	22,380	7,123	581	12,972	111,123	146,192	-25.67% 2.
2200 Instruction						0	0	0.00% 3.
2300 General Administration	8,746	1,678	4,760	451	12	15,344	12,734	22.88% 4.
2400 School Administration	73,505	16,996	6,462	795	501	98,013	99,324	-1.07% 5.
2500 Central Services	21,857	5,976	11,251	295	28	39,250	37,943	3.86% 6.
2600 Operation & Maintenance of Plant			66,856			66,856	60,009	11.41% 7.
2900 Other Support Services						0	0	0.00% 8.
3000 Operation of Noninstructional Services	8,723	2,969	45,848	561	0	59,591	61,459	-5.46% 9.
4000 Facilities Acquisition & Construction						0	0	0.00% 10.
5000 Debt Service						0	0	0.00% 11.
610 School-Sponsored Cocurricular Activities	0	0	2,909	156	4,549	7,614	8,113	-6.15% 12.
620 School-Sponsored Athletics						0	0	0.00% 13.
630, 700, 800, 900 Other Programs						0	0	0.00% 14.
Subtotal (lines 1-14)	388,551	118,981	208,124	14,167	18,295	752,008	748,118	-1.36% 15.
200 Special Education								
1000 Instruction	18,370	7,829	8,401	1,542	27	35,418	35,383	2.22% 16.
2000 Support Services								
2100 Students						0	0	0.00% 17.
2200 Instruction						0	0	0.00% 18.
2300 General Administration						0	0	0.00% 19.
2400 School Administration						0	0	0.00% 20.
2500 Central Services						0	0	0.00% 21.
2600 Operation & Maintenance of Plant						0	0	0.00% 22.
2900 Other Support Services						0	0	0.00% 23.
3000 Operation of Noninstructional Services						0	0	0.00% 24.
4000 Facilities Acquisition & Construction						0	0	0.00% 25.
5000 Debt Service						0	0	0.00% 26.
Subtotal (lines 16-26)	18,370	7,829	8,401	1,542	27	35,418	35,383	2.22% 27.
300 Special Education Disability Title 8 PL 103-382 Add-On						0	0	0.00% 28.
400 Pupil Transportation						9,360	11,880	-21.21% 29.
530 Dropout Prevention Programs						0	0	0.00% 30.
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	0.00% 31.
550 K-3 Reading						0	0	0.00% 32.
Subtotal (lines 15 and 27-32)	406,921	126,810	225,885	15,709	18,322	796,786	805,664	-1.49% 33.
Classroom Site Project (from page 4, line 14)	23,889	1,995	851	0		30,446	27,867	-4.06% 34.
Instructional Improvement Project (from page 5, line 5)						7,918	6,696	11.60% 35.
Structured English Immersion Project (from page 6, line 14)	0	0	0	0	0	0	0	0.00% 36.
Compensatory Instruction Project (from page 6, line 28)	0	0	0	0	0	0	0	0.00% 37.
Federal and State Projects (from page 9, line 30)						29,182	32,437	-17.19% 38.
Total (lines 33-38)	864,332					854,716	872,664	-2.06% 39.

Expenses	Salaries 6100	Employee Benefits 6200	Totals	
			Budget	Actual
<b>Classroom Site Project 1011 - Base Salary</b>				
100 Regular Education				
1000 Instruction	4,000	334	4,334	4,334
2100 Support Services - Students	500	42	542	542
2200 Support Services - Instruction			0	0
Program 100 Subtotal (lines 1-3)	4,500	376	4,876	4,876
200 Special Education				
1000 Instruction	500	42	542	542
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 200 Subtotal (lines 5-7)	500	42	542	542
Other Programs (Specify)				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Other Programs Subtotal (lines 9-11)	0	0	0	0
Total Expenses (lines 4, 8, and 12)	5,000	418	5,418	5,418
<b>Classroom Site Project 1012 - Performance Pay</b>				
100 Regular Education				
1000 Instruction	15,119	1,263	19,342	16,382
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 100 Subtotal (lines 14-16)	15,119	1,263	19,342	16,382
200 Special Education				
1000 Instruction	3,770	314	4,835	4,084
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 200 Subtotal (lines 18-20)	3,770	314	4,835	4,084
Other Programs (Specify)				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Other Programs Subtotal (lines 22-24)	0	0	0	0
Total Expenses (lines 17, 21, and 25)	18,889	1,577	24,177	20,466

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					0	0
1000 Instruction					444	444
2100 Support Services - Students			444		0	0
2200 Support Services - Instruction					444	444
Program 100 Subtotal (lines 1-3)	0	0	444	0	444	444
200 Special Education						
1000 Instruction			407		407	407
2100 Support Services - Students					0	0
2200 Support Services - Instruction					0	0
Program 200 Subtotal (lines 5-7)	0	0	407	0	407	407
530 Dropout Prevention Programs						
1000 Instruction					0	0
Other Programs (Specify)						
1000 Instruction					0	0
2100, 2200 Support Services - Students & Instruction					0	0
Other Programs Subtotal (lines 10-11)	0	0	0	0	0	0
Total Expenses (lines 4, 8, 9, and 12)	0	0	851	0	851	851
Total Classroom Site Projects (line 13 & p. 3, lines 13 & 26)	23,889	1,995	851	0	30,446	26,735

Additional Classroom Site Project Information	Classroom Site Project	
	1011 - Base Salary	1012 - Performance Pay
15. Beginning Project Balance	46,058	24,176
Revenues		33,362
16. CSP Allocation	9,844	19,688
17. Interest Earned	0	0
18. Total Revenues (lines 16 and 17)	9,844	19,688
19. Total Available (lines 15 and 18)	55,902	43,864
20. Expenses (line 13 & p. 3, lines 13 & 26)	5,418	20,466
21. Ending Project Balance (line 19 minus line 20)	50,484	23,398
		52,199

Expenses	Instruction 1000	Support Services 2000	Totals	
			Budget	Actual
<b>Instructional Improvement Project 1020</b>				
1. Teacher Compensation Increases	5,418	0	5,418	5,418
2. Class Size Reduction	0		0	0
3. Dropout Prevention Programs	0	0	0	0
4. Instructional Improvement Programs	2,055	0	2,500	2,055
5. Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below)	7,473	0	7,918	7,473

Additional Instructional Improvement Project Information	Actual
6. Beginning Project Balance	7,917
7. Revenues	4,110
8. Total Available (lines 6 and 7)	12,027
9. Expenses (line 5 above)	7,473
10. Ending Project Balance (line 8 minus line 9)	4,554

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>Structured English Immersion Project - 1071</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources										1.
1500 Earnings on Investments										2.
Total Revenues (lines 1 and 2)		0								3.
<b>Expenses</b>										
260 Special Education-ELL Incremental Costs								0	0	4.
1000 Instruction										
2000 Support Services										
2100 Students										5.
2200 Instruction										6.
2300 General Administration										7.
2400 School Administration										8.
2500 Central Services										9.
2600 Operation & Maintenance of Plant										10.
2900 Other Support Services										11.
Program 260 Subtotal (lines 4-11)			0	0	0	0	0	0	0	12.
<b>430 Pupil Transportation-ELL Incremental Costs</b>										
2000 Support Services										
2700 Student Transportation										13.
<b>Total</b>		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.
1500 Earnings on Investments										16.
Total Revenues (lines 15 and 16)		0								17.
<b>Expenses</b>										
265 Special Education-ELL Compensatory Instruction								0	0	18.
1000 Instruction										
2000 Support Services										
2100 Students										19.
2200 Instruction										20.
2300 General Administration										21.
2400 School Administration										22.
2500 Central Services										23.
2600 Operation & Maintenance of Plant										24.
2900 Other Support Services										25.
Program 265 Subtotal (lines 18-25)			0	0	0	0	0	0	0	26.
<b>435 Pupil Trans.-ELL Compensatory Instruction</b>										
2000 Support Services										
2700 Student Transportation										27.
<b>Total</b>		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	\$	382,278	\$ 388,634		3
2. Current Liabilities	\$	0	\$		2
3. Difference	\$	<u>382,278</u>	<u>388,634</u>		0
B. CASH BALANCE		July 1, 2013	June 30, 2014		1
	\$	370,672	\$ 388,634		181

C. AUDIT SERVICES	BUDGET	ACTUAL	
1. Non-Federal	3,152	2,803	
2. Federal	274	244	
3. Total (lines 1 and 2)	<u>3,426</u>	<u>3,047</u>	

D. CAPITAL ACQUISITIONS	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	0	0	
5. 0198 Construction in Progress	0	0	
6. Total Capital Acquisitions (lines 1-5)	<u>0</u>	<u>0</u>	

E. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2014			
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)	\$	<u>0</u>	

F. CURRENT EXPENSES BY CATEGORY					
1. Classroom Instruction excluding Classroom Supplies	\$	436,337			
2. Classroom Supplies	\$	13,081			
3. Administration	\$	153,313			
4. Support Services - Students	\$	127,028			
5. All Other Support Services and Operations	\$	124,957			
6. Total (lines 1-5)	\$	<u>854,716</u>			

- G.
1. Number of Full-Time Equivalent Certified Teachers 3
  2. Number of Full-Time Equivalent Noncertified Teachers 2
  3. Number of Full-Time Equivalent Contract Teachers 0
  4. Number of Schools 1
  5. Actual Days in Session 181
  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) \$ 4,144

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)	Certified Teachers (Object 6112)	Noncertified Teachers (Object 6152)	Certified Substitutes (Object 6113)	Noncertified Substitutes (Object 6153)	Contract Teachers (Object 6325)
1. Regular Education	92,321	87,213	10,236		
2. Special Education	36,108	2,268	1,569		
3. Vocational Education					
4. Other Programs					
5. Cocurr. Act., Athletics, & Other (Program 600)					



SUPPLEMENTARY INFORMATION (Cont'd)

A. ENROLLMENT OF GIFTED PUPILS BY GRADE

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

	PROGRAM PROGRAM	
	200	200
	BUDGET	ACTUAL
1. Autism	0	1.
2. Developmental Delay	0	2.
3. Emotional Disability	0	3.
4. Hearing Impairment	0	4.
5. Other Health Impairments	0	5.
6. Specific Learning Disability	35,418	36,169
7. Mild, Moderate, or Severe I.D.*	0	7.
8. Multiple Disabilities	0	8.
9. Multiple Disabilities with S.S.I.**	0	9.
10. Orthopedic Impairment	0	10.
11. Speech/Language Impairment	0	11.
12. Traumatic Brain Injury	0	12.
13. Visual Impairment	0	13.
14. Subtotal (lines 1-13)	35,418	36,169
15. Gifted Education	0	15.
16. ELL Incremental Costs	0	16.
17. ELL Compensatory Instruction	0	17.
18. Remedial Education	0	18.
19. Vocational and Technological Education	0	19.
20. Career Education	0	20.
21. Subtotal (lines 15-20)	0	0
22. Total (lines 14 and 21)	35,418	36,169

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		BEGINNING	REVENUE	INDIRECT	REVERSIONS	BUDGET	EXPENSES	CAPITAL	ENDING
		ACTUAL	ACTUAL	COSTS	ACTUAL		ACTUAL	ACQUISITIONS	BALANCE
				ACTUAL				ACTUAL	ACTUAL
<b>FEDERAL PROJECTS</b>									
1100-1130 ESEA Title I - Helping Disadvantaged Children		14	7,583			7,597	5,276		2,321
1140-1150 ESEA Title II - Prof. Dev. And Technology		401				401			0
1160 ESEA Title IV - 21st Century Schools		0				0			0
1170-1180 ESEA Title V - Promote Informed Parent Choice		0				0			0
1190 ESEA Title III - Limited Eng. & Immigrant Students		0				0			0
1200 ESEA Title VII - Indian Education		0				0			0
1210 ESEA Title VI - Flexibility and Accountability		0				0			0
1220 IDEA, Part B		0	21,184			21,184	21,184		0
1230 Johnson-O'Malley		0				0			0
1240 Workforce Investment Act		0				0			0
1250 AEA - Adult Education		0				0			0
1260-1270 Vocational Education - Basic Grants		0				0			0
1280 ESEA Title X - Homeless Education		0				0			0
1290 Medicaid Reimbursement		0				0			0
1300 Charter School Implementation Project (Stimulus)		0				0			0
1310-1399 Other Federal Projects		0				0			0
Total Federal Projects (lines 1-16)		415	28,767	0	0	29,182	26,861	0	2,321
<b>STATE PROJECTS</b>									
1400 Vocational Education		0				0			0
1410 Early Childhood Block Grant		0				0			0
1420 Extended School Year - Pupils with Disabilities		0				0			0
1425 Adult Basic Education		0				0			0
1430 Chemical Abuse Prevention Programs		0				0			0
1435 Academic Contests		0				0			0
1450 Gifted Education		0				0			0
1455 Family Literacy Program		0				0			0
1460 Environmental Special Plate		0				0			0
1465 Charter School Stimulus Fund		0				0			0
1470-1499 Other State Projects		0				0			0
Total State Projects (lines 18-28)		0	0	0	0	0	0	0	0
Total Federal and State Projects (lines 17 and 29)		415	28,767	0	0	29,182	26,861	0	2,321
30.									

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Programs 100-600											
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Dues and Fees 6810	Miscellaneous 6890	Property Disbursements				
1. Projects (1000-1999)											
1000 Instruction	252,368	78,806	72,167	12,870	80	180					
2000 Support Services											
2100 Students	65,611	22,380	10,032	737	509	17,012					
2200 Instruction											
2300 General Administration	8,746	1,678	4,760	451	8	4					
2400 School Administration	73,505	16,996	6,462	795	489	12					
2500, 2900 Central Services, Other Support Services	21,857	5,976	11,251	295	23	5					
2600 Operation & Maintenance of Plant			66,856								
2700 Student Transportation			9,360								
3000 Operation of Noninstructional Services											
3100 Food Service Operations	8,723	2,969	45,848	561	0	0					
3400 Bookstore Operations											
4000 Facilities Acquisition & Construction											
Total (lines 1-11)	430,810	128,805	226,736	15,709	1,109	17,213	0				

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

All Programs
1.
2.
3.
4.

All Programs
1.
2.

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

Property Disbursements by Type  
 Land and Land Improvements  
 Buildings  
 Equipment  
 Construction

Debt Service  
 Interest  
 Redemption of Principal

**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
0
1,313
0
44,313
0
45,626

**A. Number of Operating Months**

- 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
6,778	10,480	0	0
0	25	0	0
160	309	0	0
0	0	0	0
0	0	0	0
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
0.00	0.00	0.30	
0.00	0.00	0.40	
0.00	0.00	0.00	
0.00	0.00	1.60	1.60
0.00	0.00	2.75	2.75
0.00	0.00	0.00	0.00

**D. Special Milk Program**

Number of 1/2 pint milk units served to children

N/A

E. State Equalization Assistance expended for Food Service, Function 3100

\$ 12,475

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

**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
8,723
2,969
0
0
0
45,457
562
0
0
0
180
210
0
0
58,101
21.

F. Cash Balances \$ July 1, 2013 (14,352) June 30, 2014 (12,475)

**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)	0

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

**CLASSROOM SITE PROJECT  
NARRATIVE RESULTS SUMMARY**

As required by A.R.S. §15-977(J), charter schools must provide a summary of results of the programs funded with Classroom Site Project monies. Examples of evaluation criteria may include, but are not limited to, changes in average class size, average teacher compensation, total teacher FTE, teacher turnover rates, AIMS test scores, teacher education levels, and student dropout rates.

Program	FY 2014 Expenses	Summary of Results
Class Size Reduction		
Teacher Compensation Increases	25,885	Teachers received "performance-based" compensation based on the plan adopted by the school governing board. Also, teachers who returned to school year 2013/2014 were granted a "returning bonus."
AIMS Intervention		
Teacher Development	850	Teachers attended conferences.
Dropout Prevention		
Teacher Liability Insurance Premiums		
<b>Total Expenses</b>	<b>26,735</b>	