

CHARTER SCHOOL Arizona Call A Teen Youth Resources, Inc
Charter Name

d.b.a. (as applicable)

COUNTY Maricopa

CTDS NUMBER 078723000

FY 2017

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 2017

Harold M. Burrell
Harold
Jim Wal

Board Member
Board Member
Board member,

SIGNED

TITLE

The annual financial report file(s) for FY 2017 uploaded to the Arizona Department of
Education's website on _____ contain(s) the data for the annual financial report
described at left.

Melissa Bond
Charter School Official Signature
Melissa Bond
Charter School Official (Typed Name)

melissab@acyraz.org
E-mail

Charter School Official Signature

Charter School Official (Typed Name)

E-mail

TOTAL EXPENSES BY PROJECT

1. Schoolwide (from page 2, line 32)	\$	<u>1,124,359</u>
2. Classroom Site Project (from page 2, line 33)	\$	<u>74,589</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.	Other Revenue from Local Sources (specify) <u>School Tax Credit,Other</u>	
9.	Subtotal (lines 1-8)	

ACTUAL	
	1.
	2.
340	3.
	4.
	5.
0	6.
	7.
213,264	8.
213,604	9.

2000 Intermediate Sources

10.	2100 Unrestricted	
11.	2200 Restricted	
12.	Other Revenue from Intermediate Sources (specify) _____	
13.	Subtotal (lines 10-12)	

	10.
	11.
	12.
0	13.

3000 State Sources

14.	3110 State Equalization Assistance	
15.	3130-3150 Other Unrestricted	
16.	3200 Restricted	
17.	3900 Revenue for/on Behalf of the School	
18.	Other Revenue from State Sources (specify) <u>Prop 123</u>	
19.	Subtotal (lines 14-18)	

878,009	14.
	15.
63,067	16.
	17.
6,588	18.
947,664	19.

4000 Federal Sources

20.	4100, 4300 Unrestricted/Restricted Received Directly from the Federal Government	
21.	4200, 4500 Unrestricted/Restricted Received from the Federal Government through the State	
22.	4700 Revenue Received from the Federal Government through Other Intermediate Agencies	
23.	4800 Federal Impact Aid	
24.	4900 Revenue for/on Behalf of the School	
25.	Other Revenue from Federal Sources (specify) <u>Erate, Titles</u>	
26.	Subtotal (lines 20-25)	

	20.
	21.
	22.
	23.
	24.
85,477	25.
85,477	26.

27. **TOTAL REVENUE FROM ALL SOURCES (lines 9, 13, 19, and 26)**

1,246,745	27.
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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	173,374	29,617		1,043		0	204,034	212,342	-3.91%
2000 Support Services									
2100 Students	38,240	6,500	150			0	44,890	11,948	275.71%
2200 Instruction			8,531			0	8,531	0	--
2300 General Administration	32,336	5,497	18,228			0	56,061	28,567	96.24%
2400 School Administration	146,651	27,068	20,013	12,302		0	206,034	171,898	19.86%
2500 Central Services	71,269	12,115	35,153			0	118,537	100,495	17.95%
2600 Operation & Maintenance of Plant			67,595			0	67,595	157,918	-57.20%
2900 Other Support Services						0	0	0	0.00%
3000 Operation of Noninstructional Services						0	0	0	0.00%
4000 Facilities Acquisition & Construction						0	0	0	0.00%
5000 Debt Service						0	0	0	0.00%
610 School-Sponsored Cocurricular Activities			5,075			0	5,075	0	--
620 School-Sponsored Athletics						0	0	0	0.00%
630, 700, 800, 900 Other Programs						0	0	0	0.00%
Subtotal (lines 1-14)	461,870	80,797	154,745	13,345	0	0	710,757	683,168	4.04%
200 Special Education									
1000 Instruction	20,538	4,518				0	25,056	11,972	109.29%
2000 Support Services									
2100 Students						0	0	0	0.00%
2200 Instruction			9,836	600		0	10,436	23,099	-54.82%
2300 General Administration						0	0	0	0.00%
2400 School Administration						0	0	0	0.00%
2500 Central Services						0	0	0	0.00%
2600 Operation & Maintenance of Plant						0	0	0	0.00%
2900 Other Support Services						0	0	0	0.00%
3000 Operation of Noninstructional Services						0	0	0	0.00%
4000 Facilities Acquisition & Construction						0	0	0	0.00%
5000 Debt Service						0	0	0	0.00%
Subtotal (lines 16-26)	20,538	4,518	9,836	600	0	0	35,492	35,071	1.20%
400 Pupil Transportation			4,805			0	4,805	11,203	-57.11%
530 Dropout Prevention Programs	124,148	18,359	223,951	6,847		0	373,305	201,615	85.16%
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	0	0.00%
550 K-3 Reading						0	0	0	0.00%
Subtotal (lines 15 and 27-31)	606,556	103,674	393,337	20,792	0	0	1,124,359	931,057	20.76%
Classroom Site Project (from page 4, line 14)	61,167	3,170	10,252	0		0	74,589	45,841	62.71%
Instructional Improvement Project (from page 5, line 5)						0	0	150	-100.00%
Structured English Immersion Project (from page 6, line 14)	0	0	0	0	0	0	0	0	0.00%
Compensatory Instruction Project (from page 6, line 28)	0	0	0	0	0	0	0	0	0.00%
Federal and State Projects (from page 9, line 30)						0	59,318	43,984	34.86%
Total (lines 32-37)						0	1,258,266	1,021,032	23.23%

Expenses	Salaries 6100	Employee Benefits 6200	Totals	
			Budget	Actual
Classroom Site Project 1011 - Base Salary				
100 Regular Education				
1000 Instruction	1. 27,467	481	5,891	27,948 1.
2100 Support Services - Students	2.		0	0 2.
2200 Support Services - Instruction	3.		0	0 3.
Program 100 Subtotal (lines 1-3)	4. 27,467	481	5,891	27,948 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. 27,467	481	5,891	27,948 13.
Classroom Site Project 1012 - Performance Pay				
100 Regular Education				
1000 Instruction	14. 33,700	2,689	0	36,389 14.
2100 Support Services - Students	15.		11,781	0 15.
2200 Support Services - Instruction	16.		0	0 16.
Program 100 Subtotal (lines 14-16)	17. 33,700	2,689	11,781	36,389 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. 33,700	2,689	11,781	36,389 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.					0	0
2100 Support Services - Students 2.					0	0
2200 Support Services - Instruction 3.					0	0
Program 100 Subtotal (lines 1-3) 4.	0	0	0	0	0	0
200 Special Education						
1000 Instruction 5.					0	0
2100 Support Services - Students 6.					0	0
2200 Support Services - Instruction 7.					0	0
Program 200 Subtotal (lines 5-7) 8.	0	0	0	0	0	0
530 Dropout Prevention Programs						
1000 Instruction 9.					0	0
Other Programs (Specify) _____						
1000 Instruction 10.	0				11,781	0
2100, 2200 Support Services - Students & Instruction 11.	0		10,252		0	10,252
Other Programs Subtotal (lines 10-11) 12.	0	0	10,252	0	11,781	10,252
Total Expenses (lines 4, 8, 9, and 12) 13.	0	0	10,252	0	11,781	10,252
Total Classroom Site Projects (line 13 & p. 3, lines 13 & 26) 14.	61,167	3,170	10,252	0	29,453	74,589

Additional Classroom Site Project Information	Classroom Site Project		
	1011 - Base Salary	1012 - Performance Pay	1013 - Other
Beginning Project Balance 15.	23,423	10,781	7,068
Revenues			
CSP Allocation 16.	11,687	23,375	23,375
Interest Earned 17.			
Total Revenues (lines 16 and 17) 18.	11,687	23,375	23,375
Total Available (lines 15 and 18) 19.	35,110	34,156	30,443
Expenses (line 13 & p. 3, lines 13 & 26) 20.	27,948	36,389	10,252
Ending Project Balance (line 19 minus line 20) 21.	7,162	(2,233)	20,191

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.			0	0 3.
Instructional Improvement Programs 4.			0	0 4.
Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below) 5.	0	0	0	0 5.

Additional Instructional Improvement Project Information		Actual
Beginning Project Balance 6.	20,891	6.
Revenues 7.	4,630	7.
Total Available (lines 6 and 7) 8.	25,521	8.
Expenses (line 5 above) 9.	0	9.
Ending Project Balance (line 8 minus line 9) 10.	25,521	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	
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 (lines 12 and 13)	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 (lines 26 and 27)	28.	0	0	0	0	0	0	0	0	28.

SUPPLEMENTARY INFORMATION

	July 1, 2016	June 30, 2017																					
A. CASH BALANCE	\$ <u>16,172</u>	\$ <u>266,484</u>																					
B. AUDIT SERVICES	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">BUDGET</th> <th style="width: 25%; text-align: center;">ACTUAL</th> </tr> </thead> <tbody> <tr> <td>1. Non-Federal</td> <td></td> <td></td> </tr> <tr> <td>2. Federal</td> <td style="text-align: right;">17,000</td> <td style="text-align: right;">17,000</td> </tr> <tr> <td>3. Total (lines 1 and 2)</td> <td style="text-align: right;"><u>17,000</u></td> <td style="text-align: right;"><u>17,000</u></td> </tr> </tbody> </table>			BUDGET	ACTUAL	1. Non-Federal			2. Federal	17,000	17,000	3. Total (lines 1 and 2)	<u>17,000</u>	<u>17,000</u>									
	BUDGET	ACTUAL																					
1. Non-Federal																							
2. Federal	17,000	17,000																					
3. Total (lines 1 and 2)	<u>17,000</u>	<u>17,000</u>																					
C. CAPITAL ACQUISITIONS	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">BUDGET</th> <th style="width: 25%; text-align: center;">ACTUAL</th> </tr> </thead> <tbody> <tr> <td>1. 0191 Land and Land Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>2. 0192 Site Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>3. 0194 Buildings and Building Improvements</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>4. 0196 Equipment</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>5. 0198 Construction in Progress</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>6. Total Capital Acquisitions (lines 1-5)</td> <td style="text-align: right;"><u>0</u></td> <td style="text-align: right;"><u>0</u></td> </tr> </tbody> </table>			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>
	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>																					
D. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2017																							
1. 0191 Land and Land Improvements	\$ <u>0</u>																						
2. 0192 Site Improvements	\$ <u>0</u>																						
3. 0194 Buildings and Building Improvements	\$ <u>0</u>																						
4. 0196 Equipment	\$ <u>0</u>																						
5. 0198 Construction in Progress	\$ <u>0</u>																						
6. Total (lines 1-5)	<u>\$ 0</u>																						
E. CURRENT EXPENSES BY CATEGORY																							
1. Classroom Instruction excluding Classroom Supplies	\$ <u>228,047</u>																						
2. Classroom Supplies	\$ <u>1,043</u>																						
3. Administration	\$ <u>262,495</u>																						
4. Support Services - Students	\$ <u>44,890</u>																						
5. All Other Support Services and Operations	\$ <u>587,884</u>																						
6. Total (lines 1-5)	<u>\$ 1,124,359</u>																						

F. 1. Number of Full-Time Equivalent Certified Teachers	<u>5</u>
2. Number of Full-Time Equivalent Noncertified Teachers	<u>0</u>
3. Number of Full-Time Equivalent Contract Teachers	<u>0</u>
4. Number of Schools	<u>1</u>
5. Actual Days in Session	<u>149</u>
6. Tuition Expense (except payments to other Arizona schools or districts)	\$ <u> </u>
7. Tuition Expense (paid to other Arizona schools or districts)	\$ <u> </u>
8. Textbooks (Function 1000, Object Code 6642)	\$ <u> </u>

	Certified Teachers (Object 6112)	Noncertified Teachers (Object 6152)	Certified Substitutes (Object 6113)	Noncertified Substitutes (Object 6153)	Contract Teachers (Object 6325)
G. TEACHER SALARIES (Function 1000)					
1. Regular Education	173,374				
2. Special Education	20,538				
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	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. EXPENSES FOR GIFTED PUPILS
(ELEMENTARY & SECONDARY)**

Actual Expenses for all Gifted Programs:

K-8	\$ _____
9-12	\$ _____
Total	\$ <u>0</u>

C. SPECIAL EDUCATION PROGRAMS BY TYPE

1. Total All Disability Classifications
2. Gifted Education
3. ELL Incremental Costs
4. ELL Compensatory Instruction
5. Remedial Education
6. Vocational and Technological Education
7. Career Education
8. Total (lines 1-7)

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL	
35,485	35,492	1.
0		2.
0		3.
0		4.
0		5.
0		6.
0		7.
35,485	35,492	8.

FEDERAL AND STATE PROJECTS		BEGINNING BALANCE ACTUAL	REVENUE ACTUAL	INDIRECT COSTS ACTUAL	REVERSIONS ACTUAL	EXPENSES		CAPITAL ACQUISITIONS ACTUAL	ENDING BALANCE ACTUAL	
						BUDGET	ACTUAL			
FEDERAL PROJECTS										
1100-1130 ESEA Title I - Helping Disadvantaged Children	1.	0	27,950			27,950	27,950		0	
1140-1150 ESEA Title II - Prof. Dev. And Technology	2.	0	12,128			12,128	12,128		0	
1160 ESEA Title IV - 21st Century Schools	3.	0				0			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	19,240			19,240	19,240		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				0			0	
Total Federal Projects (lines 1-17)	18.	0	59,318	0	0	59,318	59,318	0	0	
STATE PROJECTS										
1400 Vocational Education	19.	0				0			0	
1410 Early Childhood Block Grant	20.	0				0			0	
1420 Extended School Year - Pupils with Disabilities	21.	0				0			0	
1425 Adult Basic Education	22.	0				0			0	
1430 Chemical Abuse Prevention Programs	23.	0				0			0	
1435 Academic Contests	24.	0				0			0	
1450 Gifted Education	25.	0				0			0	
1460 Environmental Special Plate	26.	0				0			0	
1465 Charter School Stimulus Fund	27.	0				0			0	
1470-1499 Other State Projects	28.	0	0			6,700	0		0	
Total State Projects (lines 19-28)	29.	0	0		0	6,700	0	0	0	
Total Federal and State Projects (lines 18 and 29)		30.	0	59,318	0	0	66,018	59,318	0	0

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Programs 100-600								
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	255,079	37,305		16,481				
2000 Support Services								
2100 Students	176,490	25,884	150	0				
2200 Instruction			37,607					
2300 General Administration	32,336	5,497	18,228					
2400 School Administration	146,651	27,068	36,972	12,302				
2500, 2900 Central Services, Other Support Services	71,269	12,115	274,433	0				
2600 Operation & Maintenance of Plant			67,595					
2700 Student Transportation			4,805					
3000 Operation of Noninstructional Services								
3100 Food Service Operations								
3400 Bookstore Operations								
4000 Facilities Acquisition & Construction								
Total (lines 1-11)	681,825	107,869	439,790	28,783	0	0	0	0

All Expense Object Codes (Excluding 6700 and 6900)	Property Disbursements
1. Program 700 - Adult/Continuing Education Programs	0
2. Program 800 - Community College Education Programs	0
3. Program 900 - Community Services Program	0
4. Function 3300 - Community Services Operations (all Programs)	0

Property Disbursements by Type	
1. Land and Land Improvements	0
2. Buildings	0
3. Equipment	0
4. Construction	0

Debt Service	
1. Interest 6850	0
2. Redemption of Principal	0

Cash and Investments held at June 30, 2017	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

Long-term and Short-term Debt	
1. Long-term Debt Outstanding, July 1, 2016	594,067
2. Long-term Debt issued during FY 2017	
3. Long-term Debt retired during FY 2017	52,552
4. Long-term Debt Outstanding, June 30, 2017	541,515
5. Short-term Debt Outstanding, July 1, 2016	78,879
6. Short-term Debt Outstanding, June 30, 2017	62,603

Utilities and Energy Detail (Only Function 2600)	
1. 6410 Utility Services	23,036
2. 6621-6626 Energy	

Technology (All Functions)	
1. Technology-related supplies & purchased services	
2. Technology-related hardware & software	
3. Total	0