

Akimel O Otham Pee Posh Charter School, Inc.

Charter name

Akimel O Otham Pee Posh Charter School K-2

d.b.a. (as applicable)

County Pinal

CTDS number 118705000

FY 2023
State of Arizona
Charter School Annual Financial Report

X Checking the box to the left certifies the Charter did not incur any expenses for student support services, as defined in the USFRCS and reported on Page 2, Line 2, during the

X Checking the box to the left certifies the Charter did not incur any expenses for instructional support services, as defined in the USFRCS and reported on Page 2, Line

X ☒ Checking the box to the left certifies the Charter did not incur any expenses for Classroom Site Project, as reported on Page 3, during the fiscal year.

X

Checking the box to the left certifies the Charter did not incur any expenses for Instructional Improvement Project, as defined in the USFRCS and reported on Page 4, Line 5, during the fiscal year.

X Line 5, during the fiscal year.

We, the Governing Board of the Charter School, hereby certify the Annual Financial Report and School Level Reporting form per A.R.S. §§15-183(E)(6) and 15-904 for Fiscal Year 2023.

185(E)(6) and 1

Swendolyn Paul
Debra J.
C. H. H. H.
M. C. H. H.

Signed

Member

Member

Member

Member

Member


Member

Member


Title

The annual financial report file(s) for FY 2023 uploaded to the Arizona Department of

Education's website on 10/15/23 contain(s) the data for the annual financial report described at left.


Charter school official signature
Jagdish Sharma

Charter school official (typed name)


Charter school official signature
Misty Lopez

Charter school official (typed name)

jagdish.sharma@bwcs.k12.az.us

Email

Misty.Lopez@bwcs.k12.az.us

Email

Total expenses by project

| | | |
|---|----|--------------|
| 1. Schoolwide and Other Special Projects (from page 2, line 33) | \$ | <u>46063</u> |
| 2. Classroom Site Project (from page 2, line 34) | \$ | 0 |

| | |
|--|------|
| 2. Classroom Site Project (from page 2, line 34) | \$ 0 |
|--|------|

Charter school mel O Otham Pee Posh Charter School, Inc.

County Pinal

CTDS number 118705000

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) _____
14. Subtotal (lines 1-13) _____

2000 Intermediate sources

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

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) _____

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) _____

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

| Actual | |
|---------|-----|
| 0 | 1. |
| 0 | 2. |
| 0 | 3. |
| 0 | 4. |
| 0 | 5. |
| 0 | 6. |
| 0 | 7. |
| 0 | 8. |
| 0 | 9. |
| 0 | 10. |
| 0 | 11. |
| 0 | 12. |
| 0 | 13. |
| 0 | 14. |
| 0 | 15. |
| 0 | 16. |
| 0 | 17. |
| 0 | 18. |
| 203,954 | 19. |
| 0 | 20. |
| 22,752 | 21. |
| 0 | 22. |
| 0 | 23. |
| 226,706 | 24. |
| 50,205 | 25. |
| 210,894 | 26. |
| 0 | 27. |
| 129,124 | 28. |
| 0 | 29. |
| 0 | 30. |
| 390,223 | 31. |
| 616,929 | 32. |

| |
|--|
| 1600 Food service revenues (from accounting data) |
| \$0 |

Charter school Akimel O Otham Pee Posh Charter School, Inc

County Pinal

CTDS number 118705000

| 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 Schoolwide Project and 1500-1999 Other Special Projects | | | | | | | | | | |
| 100 Regular education | | | | | | | | | | |
| 1000 Instruction | 1. | 16,942 | 11,168 | 0 | 11,722 | 285 | 66,673 | 40,117 | 39,606 | 1.29% |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 2. | 0 | 0 | 0 | 0 | 0 | 3,299 | 0 | 0 | 0.00% |
| 2200 Instruction | 3. | 0 | 0 | 0 | 0 | 0 | 776 | 0 | 2,045 | -100.00% |
| 2300 General administration | 4. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2400 School administration | 5. | 0 | 0 | 0 | 0 | 0 | 5,829 | 0 | 9,481 | -100.00% |
| 2500 Central services | 6. | 225 | 131 | 1,566 | 0 | 0 | 10,499 | 1,922 | 6,201 | -69.00% |
| 2600 Operation & maintenance of plant | 7. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2900 Other support services | 8. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3000 Operation of noninstructional services | 9. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4000 Facilities acquisition & construction | 10. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 5000 Debt service | 11. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 610 School-sponsored cocurricular activities | 12. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 620 School-sponsored athletics | 13. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 630 Other instructional programs | 14. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | |
| 700, 800, 900 Other programs | 15. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal (lines 1-15) | 16. | 17,167 | 11,299 | 1,566 | 11,722 | 285 | 87,076 | 42,039 | 57,333 | -26.68% |
| 200 Special education | | | | | | | | | | |
| 1000 Instruction | 17. | 0 | 0 | 0 | 0 | 0 | 2,545 | 0 | 0 | 0.00% |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 18. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2200 Instruction | 19. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2300 General administration | 20. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2400 School administration | 21. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2500 Central services | 22. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2600 Operation & maintenance of plant | 23. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2900 Other support services | 24. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3000 Operation of noninstructional services | 25. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4000 Facilities acquisition & construction | 26. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 5000 Debt service | 27. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal (lines 17-27) | 28. | 0 | 0 | 0 | 0 | 0 | 2,545 | 0 | 0 | 0.00% |
| 400 Pupil transportation | 29. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 530 Dropout prevention programs | 30. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 540 Joint career & technical ed. & vocational ed. center | 31. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 550 K-3 Reading | 32. | 3,000 | 1,024 | 0 | 0 | 0 | 1,910 | 4,024 | 2,587 | 55.55% |
| Subtotal (lines 16 and 28-32) | 33. | 20,167 | 12,323 | 1,566 | 11,722 | 285 | 91,531 | 46,063 | 59,920 | -23.13% |
| Classroom Site Project (from page 3, line 6) | 34. | 0 | 0 | 0 | 0 | | 9,912 | 0 | 3,072 | -100.00% |
| Instructional Improvement Project | 35. | | | | | | 495 | 0 | 0 | 0.00% |
| English Language Learner Project (from page 5, line 14) | 36. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Compensatory Instruction Project (from page 5, line 28) | 37. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Federal and State Projects (from page 8, line 34) | 38. | | | | | | 159,000 | 405,268 | 82,836 | 389.24% |
| Total (lines 33-38) | 39. | | | | | | 260,938 | 451,331 | 145,828 | 209.50% |

Charter school

Akimel O Otham Pee Posh Charter School, Inc.

County PinalCTDS number 118705000

| Expenses | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Totals | |
|--|----|------------------|------------------------------|---|------------------|--------|--------|
| | | | | | | Budget | Actual |
| Classroom Site Project 1010 | | | | | | | |
| 1000 Instructions | 1. | 0 | 0 | 0 | 0 | 9,912 | 0 |
| 2100 Support services—students | 2. | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Support services—instructions | 3. | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Support services—general administration | 4. | | | 0 | | 0 | 0 |
| 3300 Community services operation | 5. | 0 | 0 | 0 | | 0 | 0 |
| Total Classroom Site Project (lines 1-5) | | 0 | 0 | 0 | 0 | 9,912 | 0 |

| | | | | |
|--|----|---|--------|--------|
| Classroom Site Project 1010 property payments | | | Budget | Actual |
| Property disbursements | 7. | 0 | 0 | 0 |
| Interest 6850 | 8. | 0 | 0 | 0 |
| Redemption of principal | 9. | 0 | 0 | 0 |

| | | |
|--|-----|--------------------------------|
| Additional Classroom Site Project information | | Classroom Site Project 1010 |
| Beginning project balance | 10. | 31,462 |
| Revenues | 11. | 20,866 |
| Interest earned | 12. | 0 |
| Total revenues (lines 11 and 12) | 13. | 20,866 |
| Total available (lines 10 and 13) | 14. | 52,328 |
| Expenses (from lines 6, 7, 8, and 9) | 15. | 0 |
| Ending project balance (line 14 minus line 15) | 16. | 52,328 |

Charter school Simel O Otham Pee Posh Charter School, Inc.County PinalCTDS number 118705000

| Expenses | | Instruction 1000 | Support services 2000 | Totals | | |
|--|----|---------------------|-----------------------------|--------|--------|----|
| | | | | Budget | Actual | |
| Instructional Improvement Project 1020 | | | | | | |
| Teacher compensation increases | 1. | 0 | 0 | 0 | 0 | 1. |
| Class size reduction | 2. | 0 | | 0 | 0 | 2. |
| Dropout prevention programs | 3. | 0 | 0 | 0 | 0 | 3. |
| Instructional improvement programs | 4. | 0 | 0 | 495 | 0 | 4. |
| Total Inst. Imp. expenses (lines 1-4, should equal line 9 below) | 5. | 0 | 0 | 495 | 0 | 5. |

If the Charter did not have any expense, verify by checki

| | | | |
|---|-----|--------|-----|
| Additional Instructional Improvement Project information | | Actual | |
| Beginning project balance | 6. | 3,996 | 6. |
| Revenues | 7. | 1,886 | 7. |
| Total available (lines 6 and 7) | 8. | 5,882 | 8. |
| Expenses (line 5 above) | 9. | 0 | 9. |
| Ending project balance (line 8 minus line 9) | 10. | 5,882 | 10. |

| | | | | |
|---|----|--------|--------|----|
| 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. |

Charter school 1 O Otham Pee Posh Charter SchoolCounty Pinal

CTDS number

118705000

| 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 | |
| English Language Learner Project—1071 | | | | | | | | | | |
| Revenues | | | | | | | | | | |
| 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. |
| Expenses | | | | | | | | | | |
| 260 Special education—ELL incremental costs | | | | | | | | | | |
| 1000 Instruction | 4. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4. |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 5. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5. |
| 2200 Instruction | 6. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6. |
| 2300 General administration | 7. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7. |
| 2400 School administration | 8. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8. |
| 2500 Central services | 9. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9. |
| 2600 Operation & maintenance of plant | 10. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10. |
| 2900 Other support services | 11. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11. |
| Program 260 subtotal (lines 4-11) | 12. | 0 | 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 | 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. | 0 | | | | | | | | 15. |
| 1500 Earnings on investments | 16. | 0 | | | | | | | | 16. |
| Total revenues (lines 15 and 16) | 17. | 0 | | | | | | | | 17. |
| Expenses | | | | | | | | | | |
| 265 Special education—ELL compensatory instruction | | | | | | | | | | |
| 1000 Instruction | 18. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18. |
| 2000 Support services | | | | | | | | | | |
| 2100 Students | 19. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19. |
| 2200 Instruction | 20. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20. |
| 2300 General administration | 21. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21. |
| 2400 School administration | 22. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22. |
| 2500 Central services | 23. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23. |
| 2600 Operation & maintenance of plant | 24. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24. |
| 2900 Other support services | 25. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25. |
| Program 265 subtotal (lines 18-25) | 26. | 0 | 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 | 0 | 27. |
| Total (lines 26 and 27) | 28. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28. |

Charter school

imel O Otham Pee Posh Charter School, I

County PinalCTDS number 118705000

A. Cash balance July 1, 2022 June 30, 2023
\$ 409,025 \$ 762,738

B. Audit services

| | Budget | Actual |
|--------------------------|---------|--------|
| 1. Nonfederal | 165,400 | 19,550 |
| 2. Federal | 0 | 0 |
| 3. Total (lines 1 and 2) | 165,400 | 19,550 |

C. Capital acquisitions

| | 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 | 0 | 0 |
| 5. 0196 Equipment | 0 | 0 |
| 6. 0198 Construction in progress | 0 | 0 |
| 7. Total capital acquisitions (lines 1-6) | 0 | 0 |

D. Investment in capital assets as of June 30, 2023

| | |
|---|------------------|
| 1. 0181 Intangible assets | \$ 0 |
| 2. 0191 Land and land improvements | \$ 4,138 |
| 3. 0192 Site improvements | \$ 0 |
| 4. 0194 Buildings and building improvements | \$ 0 |
| 5. 0196 Equipment | \$ 14,868 |
| 6. 0198 Construction in progress | \$ 0 |
| 7. Total (lines 1-6) | \$ <u>19,006</u> |

E. Current expenses by category

| | |
|---|-------------------|
| 1. Classroom instruction excluding classroom supplies (function 1000, except line 2 amount) | \$ 255,672 |
| 2. Classroom supplies (function 1000, object code 6600) | \$ 87,532 |
| 3. Administration (functions 2300, 2400, 2500, and 2900) | \$ 69,374 |
| 4. Support services—students (function 2100) | \$ 911 |
| 5. All other support services and operations (functions 2200, 2600, 2700, 3100, and 3400) | \$ 37,843 |
| 6. Total (lines 1-5) | \$ <u>451,332</u> |
| 7. Current expenses from federal sources | \$ 405,268 |
| 8. Current expenses from State and local sources | \$ <u>46,064</u> |

Supplementary information

| | |
|--|-----------|
| F. 1. Number of full-time equivalent certified teachers | 1 |
| 2. Number of full-time equivalent noncertified teachers | 0 |
| 3. Number of full-time equivalent contract teachers | 0 |
| 4. Number of schools | 1 |
| 5. Actual days in session | 180 |
| 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) | \$ 28,160 |

G. Teacher salaries (function 1000)

1. Regular education
2. Special education
3. Vocational education
4. Other programs
5. 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) |
|----------------------------------|-------------------------------------|-------------------------------------|--|---------------------------------|
| 31,973 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |

H. Average teacher salary (A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3)

☐ Check box if the Charter was new and began operations in FY 2023.

| | |
|---|----------------|
| 1. Average salary of all teachers employed in FY 2023 | \$ 58,371 |
| 2. Average salary of all teachers employed in FY 2022 | \$ 56,256 |
| 3. Increase in average teacher salary from FY 2022 | \$ 2,115 |
| 4. Percentage increase | \$ <u>3.8%</u> |

Comments on average salary calculation (optional):

I. Charter management information

Management organization type Single Management (non-profit)
Management organization details (if applicable)

Charter school

nel O Otham Pee Posh Charter School.County PinalCTDS number 118705000

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 | 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 | \$ | <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 | 2,545 | 0 | 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) | 2,545 | 0 | 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 kimel O Otham Pee Posh Charter School, InCounty PinalCTDS number 118705000

| Federal and State projects | | Beginning balance actual | Revenue actual | Indirect costs actual | Reversions actual | Expenses | | Redemption of principal | Capital acquisitions actual | Ending balance actual | |
|---|-----|--------------------------------|-------------------|-----------------------------|----------------------|----------|---------|-------------------------------|-----------------------------------|-----------------------------|-----|
| Federal projects | | | | | | Budget | Actual | | | | |
| 1100-1130 ESEA Title I—Helping Disadvantaged Children | 1. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 1. |
| 1140-1150 ESEA Title II—Prof. Dev. And Technology | 2. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 2. |
| 1160 ESEA Title IV—21st Century Schools | 3. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 3. |
| 1170-1180 ESEA Title V—Promote Informed Parent Choice | 4. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 4. |
| 1190 ESEA Title III—Limited Eng. & Immigrant Students | 5. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 5. |
| 1200 ESEA Title VII—Indian Education | 6. | (4,785) | 50,205 | 0 | 0 | 38,000 | 28,160 | | 0 | 17,260 | 6. |
| 1210 ESEA Title VI—Flexibility and Accountability | 7. | 0 | 0 | 0 | 0 | 6,000 | 0 | | 0 | 0 | 7. |
| 1220 IDEA, Part B, including ARP—IDEA Grants | 8. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 8. |
| 1230 Johnson-O'Malley | 9. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 9. |
| 1240 Workforce Investment Act | 10. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 10. |
| 1250 AEA—Adult Education | 11. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 11. |
| 1260-1270 Vocational Education—Basic Grants | 12. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 12. |
| 1280 ESEA Title X—Homeless Education | 13. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 13. |
| 1290 Medicaid Reimbursement | 14. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 14. |
| 1300 Charter School Implementation Project (Stimulus) | 15. | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 15. |
| 13__ Impact Aid | 16. | 221,212 | 129,124 | 0 | 0 | 65,000 | 91,925 | | 0 | 258,411 | 16. |
| 1310-1399 Other Federal Projects | 17. | 0 | 210,894 | 0 | 0 | 50,000 | 285,183 | 0 | 0 | (74,289) | 17. |
| Total federal projects (lines 1-17) | 18. | 216,427 | 390,223 | 0 | 0 | 159,000 | 405,268 | 0 | 0 | 201,382 | 18. |
| | | | | | | | | | | | |
| Total COVID-19 federal relief projects included above | 19. | 0 | 210,894 | 0 | 0 | | 274,230 | 0 | 0 | (63,336) | 19. |
| | | | | | | | | | | | |
| State projects | | | | | | | | | | | |
| 1400 Vocational Education | 20. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 20. |
| 1410 Early Childhood Block Grant | 21. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 21. |
| 1420 Extended School Year—Pupils with Disabilities | 22. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 22. |
| 1425 Adult Basic Education | 23. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 23. |
| 1430 Chemical Abuse Prevention Programs | 24. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 24. |
| 1435 Academic Contests | 25. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 25. |
| 1450 Gifted Education | 26. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 26. |
| 1456 College Credit Exam Incentives | 27. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 27. |
| 1457 Results-Based Funding | 28. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 28. |
| 1460 Environmental Special Plate | 29. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 29. |
| 1465 Charter School Stimulus Fund | 30. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 30. |
| 14__ Arizona Industry Credentials Incentive | 31. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 31. |
| 1470-1499 Other State Projects | 32. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 32. |
| Total State projects (lines 20-32) | 33. | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 33. |
| | | | | | | | | | | | |
| Total federal and State projects (lines 18 and 33) | 34. | 216,427 | 390,223 | 0 | 0 | 159,000 | 405,268 | 0 | 0 | 201,382 | 34. |

Charter school Akimel O Otham Pee Posh Charter School, Inc.

County Pinal

CTDS number 118705000

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
- 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. | 31,973 | 17,447 | 205,967 | 87,532 | 0 | 285 | 0 | 0 |
| 2. | 753 | 158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | 0 | 0 | 22,861 | 0 | 0 | 0 | 0 | 0 |
| 4. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | 7,559 | 2,536 | 0 | 0 | 0 | 176 | 0 | 0 |
| 6. | 10,712 | 4,098 | 43,660 | 633 | 0 | 0 | 0 | 0 |
| 7. | 0 | 0 | 14,982 | 0 | 0 | 0 | 0 | 0 |
| 8. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. | 50,997 | 24,239 | 287,470 | 88,165 | 0 | 461 | 0 | 0 |
| 12. | 30,830 | 11,916 | 285,904 | 76,442 | 0 | 176 | 0 | 0 |
| 13. | 20,167 | 12,323 | 1,566 | 11,723 | 0 | 285 | 0 | 0 |
| 14. | 0 | 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 |

Property disbursements by type

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

| All programs |
|--------------|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |

Debt service

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

| Programs 100-630 |
|------------------|
| 0 |
| 0 |
| 0 |

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 |

Cash and investments held at June 30, 2023

- 1. Sinking funds
- 2. Bond funds
- 3. Other funds, except for any employee retirement funds

| |
|---|
| 0 |
| 0 |
| 0 |

Long-term and short-term debt

- 1. Long-term debt outstanding, July 1, 2022
- 2. Long-term debt issued during FY 2023
- 3. Long-term debt retired during FY 2023
- 4. Long-term debt outstanding, June 30, 2023
- 5. Short-term debt outstanding, July 1, 2022
- 6. Short-term debt outstanding, June 30, 2023

| |
|---|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |

Utilities and energy detail (only function 2600)

- 1. 6410 Utility services
- 2. 6621-6626 Energy

| |
|---|
| 0 |
| 0 |

Technology (all functions)

- 1. 6330 Technical services
- 2. 6432 Technology-related repairs and maintenance
- 3. 6441 Rental of computers and related equipment
- 4. 6531 Telecommunications
- 5. 6650 Technology-related supplies
- 6. Technology-related hardware and software

| |
|--------|
| 0 |
| 0 |
| 0 |
| 12,628 |
| 0 |
| 0 |

Support services-instruction detail

- 1. 2220 Improvement of instruction
- 2. 2230 Library/media services

| |
|---|
| 0 |
| 0 |

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) | |
| Current expenses from COVID-19 federal relief projects | | | | | | | | | | | |
| 1000 Instruction | 1. | 8,000 | 3,362 | 205,967 | 34,040 | 0 | | 0 | 0 | 0 | 251,369 |
| 2100, 2200 Student Support Services | 2. | 0 | 0 | 22,861 | 0 | 0 | | 0 | 0 | 0 | 22,861 |
| 2300, 2500, 2900 Other Support Services | 3. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 School administration | 4. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 2600 Operation & maintenance of plant | 5. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 2700 Student transportation | 6. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 3100 Food service operations | 7. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 3400 Bookstore operations | 8. | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| Other | 9. | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Total (lines 1-9) | 10. | 8,000 | 3,362 | 228,828 | 34,040 | 0 | 0 | 0 | 0 | 0 | 274,230 |

| Technology related expenses from COVID-19 federal relief projects | Total spending detail | Classroom spending detail |
|---|-----------------------------|------------------------------|
| 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 and FY 2021 Expenses and other financing uses | FY 2022 Expenses and other financing uses | FY 2023 Expenses and other financing uses | Amount remaining to spend |
|---|--------------------------------------|---|--|--|---------------------------------|
| COVID-19 federal relief projects | | | | | |
| 1. Elementary and Secondary School Emergency Relief Funds (ESSER I) | 50,000 | 15,530 | 34,470 | 0 | 0 |
| 2. Elementary and Secondary School Emergency Relief Funds (ESSER II) | 200,000 | 0 | 63,541 | 136,459 | 0 |
| 3. Elementary and Secondary School Emergency Relief Funds (ESSER III) | 14,647 | 0 | 0 | 14,647 | 0 |
| 4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program | 0 | 0 | 0 | 0 | 0 |
| 5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program | 2,492 | 2,492 | 0 | 0 | 0 |
| 6. Other COVID-19 federal relief projects | 123,124 | 0 | 0 | 123,124 | 0 |
| 7. Total | 390,263 | 18,022 | 98,011 | 274,230 | 0 |

| 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 line 3) | 0 |

Total FY 2023 expenses + indirect costs, debt service, and property disbursements 274,230

Charter school mel O Otham Pee Posh Charter School, County Pinal CTDS number _____

Avg. Daily Membership
 Attending

| | |
|---------|---------|
| 2022 | 2023 |
| 14,7322 | 21,0666 |

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 | | | | | | 87,076 | 42,039 | | | |
| Special Education | | | | | | 2,545 | 0 | | | |
| Pupil Transportation | | | | | | 0 | 0 | | | |
| Dropout Prevention Programs | | | | | | 0 | 0 | | | |
| Joint Career & Tech. Ed. & Voc. Ed. Center | | | | | | 0 | 0 | | | |
| K-3 Reading Program | | | | | | 1,910 | 4,024 | | | |
| Schoolwide and other special projects | 164,701 | | 203,954 | | 0 | 89,621 | 46,063 | 0 | 0 | 322,592 |
| Classroom Site | 31,462 | 0 | 20,866 | | 0 | 9,912 | 0 | 0 | 0 | 20,866 |
| Instructional Improvement | 3,996 | 0 | 1,886 | | 0 | 495 | 0 | | | 1,886 |
| English Language Learner | 0 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| Compensatory Instruction | 0 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| Federal Projects | 216,427 | 0 | 390,223 | 0 | 0 | 159,000 | 405,268 | 0 | 0 | (15,045) |
| State Projects | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |

Additional reserve information

(see Reserve Balance tab for more detail)

(1) The Charter does not have an adopted Governing Board policy establishing a reserve balance for FY 2023.

(2) The targeted reserve balance for FY 2023 is:

N/A

(3) The total reserve balance for FY 2023 is:

N/A

(4) Charter's fund balance reserve does not meet its targeted fund balance.