

CHARTER SCHOOL Career Success Schools

Charter Name

d.b.a. (as applicable)

COUNTY Maricopa

CTDS NUMBER 078524000

**FY 2019
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 2019

SIGNED

TITLE

The annual financial report file(s) for FY 2019 uploaded to the Arizona Department of
Education's website on October 9, 2019 contain(s) the data for the annual financial report
described at left.

Charter School Official Signature
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TOTAL EXPENSES BY PROJECT	
1. Schoolwide (from page 2, line 33)	\$ <u>5,049,423</u>
2. Classroom Site Project (from page 2, line 34)	\$ <u>285,925</u>

REVENUE

1000 Local Sources

	ACTUAL	
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	3,533	5.
6. 1600 Food Service (from Food Service AFR, line 2)	0	6.
7. 1700 School Activities	78,662	7.
8. 1750 Revenue from Enterprise Activities		8.
9. 1790 Extracurricular Activities Fees Tax Credit	1,340	9.
10. 1800 Revenue from Community Services Activities		10.
11. 1900 Other Revenues and Gains from Local Sources		11.
12. 1920 Contributions and Donations from Private Sources		12.
13. Other Revenue from Local Sources (specify)		13.
14. Subtotal (lines 1-13)	83,535	14.

2000 Intermediate Sources

15. 2100 Unrestricted		15.
16. 2200 Restricted		16.
17. Other Revenue from Intermediate Sources (specify)		17.
18. Subtotal (lines 15-17)	0	18.

3000 State Sources

19. 3110 State Equalization Assistance	5,975,659	19.
20. 3130-3150 Other Unrestricted		20.
21. 3200 Restricted	537,042	21.
22. 3900 Revenue for/on Behalf of the School		22.
23. Other Revenue from State Sources (specify)		23.
24. Subtotal (lines 19-23)	6,512,701	24.

4000 Federal Sources

25. 4100, 4300 Unrestricted/Restricted Received Directly from the Federal Government		25.
26. 4200, 4500 Unrestricted/Restricted Received from the Federal Government through the State	453,322	26.
27. 4700 Revenue Received from the Federal Government through Other Intermediate Agencies		27.
28. 4800 Federal Impact Aid		28.
29. 4900 Revenue for/on Behalf of the School		29.
30. Other Revenue from Federal Sources (specify)		30.
31. Subtotal (lines 25-30)	453,322	31.

32. TOTAL REVENUE FROM ALL SOURCES (lines 14, 18, 24, and 31)	7,049,558	32.
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CHARTER SCHOOL

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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	850,889	145,799	19,343	658	2,792	1,092,186	1,019,481	935,163	9.02%	1.
2000 Support Services										
2100 Students	219,482	37,573	7,932	14,127	842	140,094	279,956	181,633	54.13%	2.
2200 Instruction			138	952		544	1,090	511	113.31%	3.
2300 General Administration	196,386	31,821	3,506	4,568		268,404	236,281	260,884	-9.43%	4.
2400 School Administration	517,719	86,497	111,848	10,938	20,642	447,130	747,644	556,061	34.45%	5.
2500 Central Services	84,144	13,474	126,302	1,110	439,931	240,823	664,961	218,723	204.02%	6.
2600 Operation & Maintenance of Plant	26,473	33,465	744,789	42,428	14,680	848,705	861,835	813,432	5.95%	7.
2900 Other Support Services	58,404	11,041		505		55,561	69,950	0	--	8.
3000 Operation of Noninstructional Services	22,250	3,258	0	1,208	240	30,407	26,956	27,976	-3.65%	9.
4000 Facilities Acquisition & Construction						0	0	0	0.00%	10.
5000 Debt Service					750,809	896,253	750,809	774,280	-3.03%	11.
610 School-Sponsored Cocurricular Activities						0	0	0	0.00%	12.
620 School-Sponsored Athletics			150	295	4,674	0	5,119	0	--	13.
630 Other Instructional Programs						0	0	0	0.00%	14.
700, 800, 900 Other Programs	1,078	115			0	65,530	1,193	68,428	-98.26%	15.
Subtotal (lines 1-15)	1,976,825	363,043	1,014,008	76,789	1,234,610	4,085,637	4,665,275	3,837,091	21.58%	16.
200 Special Education										
1000 Instruction	167,200	30,060	0	27		189,800	197,287	178,527	10.51%	17.
2000 Support Services										
2100 Students	10,000	1,800				12,300	11,800	17,064	-30.85%	18.
2200 Instruction						0	0	0	0.00%	19.
2300 General Administration	20,000	3,600				21,740	23,600	22,098	6.80%	20.
2400 School Administration	33,000	5,940				47,700	38,940	52,391	-25.67%	21.
2500 Central Services						0	0	0	0.00%	22.
2600 Operation & Maintenance of Plant						0	0	0	0.00%	23.
2900 Other Support Services						0	0	0	0.00%	24.
3000 Operation of Noninstructional Services						0	0	0	0.00%	25.
4000 Facilities Acquisition & Construction						0	0	0	0.00%	26.
5000 Debt Service						0	0	0	0.00%	27.
Subtotal (lines 17-27)	230,200	41,400	0	27	0	271,540	271,627	270,080	0.57%	28.
400 Pupil Transportation	35,427	5,303	59,646			62,585	100,376	91,292	9.95%	29.
530 Dropout Prevention Programs						0	0	0	0.00%	30.
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	0	0.00%	31.
550 K-3 Reading	10,319	1,826				12,514	12,145	11,190	8.53%	32.
Subtotal (lines 16 and 28-32)	2,252,771	411,572	1,073,654	76,816	1,234,610	4,432,276	5,049,423	4,209,653	19.95%	33.
Classroom Site Project (from page 4, line 14)	248,216	37,024	685	0		264,375	285,925	329,017	-13.10%	34.
Instructional Improvement Project (from page 5, line 5)						15,000	19,758	24,149	-18.18%	35.
Structured English Immersion Project (from page 6, line 14)	0	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	0.00%	37.
Federal and State Projects (from page 9, line 32)						380,186	422,135	417,805	1.04%	38.
Total (lines 33-38)						5,091,837	5,777,241	4,980,624	15.99%	39.

Expenses	Salaries 6100	Employee Benefits 6200	Totals	
			Budget	Actual
Classroom Site Project 1011 - Base Salary				
100 Regular Education				
1000 Instruction 1.	57,335	9,754	52,875	67,089 1.
2100 Support Services - Students 2.			0	0 2.
2200 Support Services - Instruction 3.			0	0 3.
Program 100 Subtotal (lines 1-3) 4.	57,335	9,754	52,875	67,089 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.	57,335	9,754	52,875	67,089 13.
Classroom Site Project 1012 - Performance Pay				
100 Regular Education				
1000 Instruction 14.	101,727	16,239	105,750	117,966 14.
2100 Support Services - Students 15.			0	0 15.
2200 Support Services - Instruction 16.			0	0 16.
Program 100 Subtotal (lines 14-16) 17.	101,727	16,239	105,750	117,966 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.	101,727	16,239	105,750	117,966 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.					80,750	0
2100 Support Services - Students 2.					0	0
2200 Support Services - Instruction 3.			685		0	685
Program 100 Subtotal (lines 1-3) 4.	0	0	685	0	80,750	685
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.	89,154	11,031			25,000	100,185
Other Programs (Specify)						
1000 Instruction 10.					0	0
2100, 2200 Support Services - Students & Instruction 11.					0	0
Other Programs Subtotal (lines 10-11) 12.	0	0	0	0	0	0
Total Expenses (lines 4, 8, 9, and 12) 13.	89,154	11,031	685	0	105,750	100,870
Total Classroom Site Projects (line 13 & page 3, lines 13 & 26) 14.	248,216	37,024	685	0	264,375	285,925

Additional Classroom Site Project Information	Classroom Site Project		
	1011 - Base Salary	1012 - Performance Pay	1013 - Other
Beginning Project Balance 15.	36,043	42,306	15,146
Revenues			
CSP Allocation 16.	92,416	184,832	184,832
Interest Earned 17.			
Total Revenues (lines 16 and 17) 18.	92,416	184,832	184,832
Total Available (lines 15 and 18) 19.	128,459	227,138	199,978
Expenses (from page 3, lines 13 & 26, and page 4, line 13) 20.	67,089	117,966	100,870
Ending Project Balance (line 19 minus line 20) 21.	61,370	109,172	99,108

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Expenses	Instruction 1000	Support Services 2000	Totals	
			Budget	Actual
Instructional Improvement Project 1020				
Teacher Compensation Increases 1.			0	0
Class Size Reduction 2.			0	0
Dropout Prevention Programs 3.			0	0
Instructional Improvement Programs 4.	19,758		15,000	19,758
Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below) 5.	19,758	0	15,000	19,758

Additional Instructional Improvement Project Information		Actual
Beginning Project Balance 6.	8,549	6.
Revenues 7.	36,959	7.
Total Available (lines 6 and 7) 8.	45,508	8.
Expenses (line 5 above) 9.	19,758	9.
Ending Project Balance (line 8 minus line 9) 10.	25,750	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.

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	July 1, 2018	June 30, 2019
A. CASH BALANCE	\$ 2,056,584	\$ 3,176,252
B. AUDIT SERVICES		
	BUDGET	ACTUAL
1. Non-federal	21,000	19,716
2. Federal		
3. Total (lines 1 and 2)	21,000	19,716
C. 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	36,021
4. 0196 Equipment	30,000	59,688
5. 0198 Construction in Progress	0	0
6. Total Capital Acquisitions (lines 1-5)	30,000	95,709
D. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2019		
1. 0191 Land and Land Improvements	\$ 1,352,250	
2. 0192 Site Improvements	\$ 0	
3. 0194 Buildings and Building Improvements	\$ 8,181,110	
4. 0196 Equipment	\$ 689,180	
5. 0198 Construction in Progress	\$ 0	
6. Total (lines 1-5)	\$ 10,222,540	
E. CURRENT EXPENSES BY CATEGORY		
1. Classroom Instruction excluding Classroom Supplies	\$ 1,804,230	
2. Classroom Supplies	\$ 31,906	
3. Administration	\$ 1,832,365	
4. Support Services - Students	\$ 333,979	
5. All Other Support Services and Operations	\$ 1,035,619	
6. Total (lines 1-5)	\$ 5,038,099	
7. Current expenses from federal projects, excluding those projects intended to replace local tax revenues (e.g., Impact Aid Projects)	\$ 453,322	
8. Current expenses from State and local projects, including those projects intended to replace local tax revenues (e.g., Impact Aid Projects)	\$ 4,584,777	

SUPPLEMENTARY INFORMATION

F. 1. Number of Full-Time Equivalent Certified Teachers	27
2. Number of Full-Time Equivalent Noncertified Teachers	6
3. Number of Full-Time Equivalent Contract Teachers	0
4. Number of Schools	4
5. Actual Days in Session	Elem=180 HS=147
6. Tuition Expense (except payments to other Arizona schools or districts)	\$
7. Tuition Expense (paid to other Arizona schools or districts)	\$
8. Textbooks (Function 1000, Object Code 6642)	\$

G. 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	958,370	222,584			
2. Special Education	220,886	48,529			
3. Vocational Education					
4. Other Programs					
5. Cocurr. Act., Athletics, & Other (Program 600)					

H. AVERAGE TEACHER SALARY (A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3)	
<input type="checkbox"/> Check box if the Charter was new and began operations in FY 2019.	
1. Average salary of all teachers employed in FY 2019	\$ 43,236
2. Average salary of all teachers employed in FY 2018	\$ 39,712
3. Increase in average teacher salary from FY 2018	\$ 3,524
4. Percentage increase	\$ 8.9%

Comments on Average Salary Calculation (Optional):

Salary of all teachers employed in FY 2019 includes new and returning teachers. All FY 2019 returning teachers received a 9% salary increase.

SUPPLEMENTARY INFORMATION (Cont'd)

A. ENROLLMENT OF GIFTED PUPILS BY GRADE

Areas of Identification

1. Quantitative Reasoning

2. Verbal Reasoning

3. Non-Verbal Reasoning

4. Total Duplicated Enrollment
(lines 1-3)

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1.														0
2.														0
3.														0
4.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

1. Total All Disability Classifications

2. Gifted Education

3. ELL Incremental Costs

4. ELL Compensatory Instruction

5. Remedial Education

6. Vocational and Technical Education

7. Career Education

8. Total (lines 1-7)

9. Expenses incurred for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1.	271,540	271,627
2.	0	
3.	0	
4.	0	
5.	0	
6.	0	
7.	0	
8.	271,540	271,627
9.		0

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	265,340	24,808	0	220,901	240,532	0	0	1.	
1140-1150 ESEA Title II - Prof. Dev. And Technology	2.	0	13,213	812	0	12,274	12,401	0	0	2.	
1160 ESEA Title IV - 21st Century Schools	3.	0	14,844	0	0	0	14,844	0	0	3.	
1170-1180 ESEA Title V - Promote Informed Parent Choice	4.	0				0			0	4.	
1190 ESEA Title III - Limited Eng. & Immigrant Students	5.	0	14,757	0	0	15,011	14,757	0	0	5.	
1200 ESEA Title VII - Indian Education	6.	0				0			0	6.	
1210 ESEA Title VI - Flexibility and Accountability	7.	0				0			0	7.	
1220 IDEA, Part B	8.	0	113,400	5,567	0	110,000	107,833	0	0	8.	
1230 Johnson-O'Malley	9.	0				0			0	9.	
1240 Workforce Investment Act	10.	0				0			0	10.	
1250 AEA - Adult Education	11.	0				0			0	11.	
1260-1270 Vocational Education - Basic Grants	12.	0				0			0	12.	
1280 ESEA Title X - Homeless Education	13.	0				0			0	13.	
1290 Medicaid Reimbursement	14.	0				0			0	14.	
1300 Charter School Implementation Project (Stimulus)	15.	0				0			0	15.	
13__ Impact Aid	16.	0				0			0	16.	
1310-1399 Other Federal Projects	17.	0	31,768	0	0	22,000	31,768	0	0	17.	
Total Federal Projects (lines 1-17)	18.	0	453,322	31,187	0	380,186	422,135	0	0	18.	
STATE PROJECTS											
1400 Vocational Education	19.	0				0			0	19.	
1410 Early Childhood Block Grant	20.	0				0			0	20.	
1420 Extended School Year - Pupils with Disabilities	21.	0				0			0	21.	
1425 Adult Basic Education	22.	0				0			0	22.	
1430 Chemical Abuse Prevention Programs	23.	0				0			0	23.	
1435 Academic Contests	24.	0				0			0	24.	
1450 Gifted Education	25.	0				0			0	25.	
1456 College Credit Exam Incentives	26.	0				0			0	26.	
1457 Results-Based Funding	27.	0				0			0	27.	
1460 Environmental Special Plate	28.	0				0			0	28.	
1465 Charter School Stimulus Fund	29.	0				0			0	29.	
1470-1499 Other State Projects	30.	0				0			0	30.	
Total State Projects (lines 19-30)	31.	0	0		0	0	0	0	0	31.	
Total Federal and State Projects (lines 18 and 31)		32.	0	453,322	31,187	0	380,186	422,135	0	0	32.

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	Other 6800 (Excluding 6810, 6850 and 6890)	Property Disbursements
1. 1000 Instruction	1,517,178	234,694	46,950	31,906	5,408		54,306
2000 Support Services							
2100 Students	256,118	42,538	8,142	24,282	2,900		0
2200 Instruction			7,323	3,976			0
2300 General Administration	227,094	36,206	3,713	4,568			2,649
2400 School Administration	577,192	95,280	119,031	11,022	20,642		0
2500, 2900 Central Services, Other Support Services	143,615	26,104	126,302	1,664	8,810	421,190	0
2600 Operation & Maintenance of Plant	26,473	33,465	776,559	46,938	13,113	1,566	38,754
2700 Student Transportation	35,427	5,303	59,646				0
3000 Operation of Noninstructional Services							
3100 Food Service Operations	22,250	3,258	434	5,161	40	200	
3400 Bookstore Operations							
4000 Facilities Acquisition & Construction							0
Total (lines 1-11)	2,805,347	476,848	1,148,100	129,517	50,913	422,956	95,709

All Expense Object Codes (Excluding 6700 and 6900)	Property Disbursements
1. Program 700 - Adult/Continuing Education Programs	
2. Program 800 - Community College Education Programs	
3. Program 900 - Community Services Program	3,193
4. Function 3300 - Community Services Operations (all Programs)	

Property Disbursements by Type	
1. Land and Land Improvements	0
2. Buildings	36,021
3. Equipment	59,688
4. Construction	0

Debt Service	
1. Interest 6850	760,739
2. Redemption of Principal	130,000

Cash and Investments held at June 30, 2019	
1. Sinking funds	867,265
2. Bond funds	519,772
3. Other funds, except for any employee retirement funds	3,243,437

Long-term and Short-term Debt	
1. Long-term Debt Outstanding, July 1, 2018	10,371,890
2. Long-term Debt issued during FY 2019	0
3. Long-term Debt retired during FY 2019	172,767
4. Long-term Debt Outstanding, June 30, 2019	10,199,123
5. Short-term Debt Outstanding, July 1, 2018	774,749
6. Short-term Debt Outstanding, June 30, 2019	789,231

Utilities and Energy Detail (Only Function 2600)	
1. 6410 Utility Services	146,195
2. 6621-6626 Energy	14,029

Technology (All Functions)	
1. Technology-related supplies & purchased services	83,839
2. Technology-related hardware & software	1,663