

**ARIZONA CHARTER SCHOOLS AND STATE
SUMMARY OF FINANCIAL DATA**

The following definitions and explanatory comments are intended to assist in interpreting the data shown for each charter school.

FINANCIAL INFORMATION

1. **FINANCIAL DATA SUMMARY:** Project Revenues and Budgeted and Actual Expenses.

Site Level Expenditures: Direct expenditures at the site level are expenditures that can be specifically assigned to the specific charter site. Holderwide Expenditures are those expenditures related to the Charter Holder as a whole and cannot be directly assigned to a specific site. These expenditures are charged to the Charter holder, the administration office, and allocated to each site of the charter.
 - a. **General Projects:** Instruction, Support Services, Operation of Noninstructional Services, Facilities Acquisition and Construction, and Debt Service for Regular Programs, Special Programs, Pupil Transportation, Desegregation, and Dropout Prevention.
 - b. **Federal Projects:** All federally funded categorical grant programs.
 - c. **State Projects:** All state funded categorical grant programs.
 - d. **Schoolwide Project:** The total of all projects.
2. **REVENUES RECEIVED BY SOURCE:** A breakdown of revenues by source for the Schoolwide Project .
3. **SPECIAL EDUCATION PROGRAMS EXPENSES BY TYPE:** A detail of total expenses for special education by handicapped category and other special programs. These are included in the General Projects total.
4. **GIFTED PROGRAMS:** Duplicated enrollment is reported by grade level. Expenses for all gifted programs are reported by K-8 and 9-12 grade levels.
5. **ESTIMATED SITE REVENUES:** Total charter revenues have been allocated to each site of the charter based on the average daily membership (including Group B Add-ons and LEP counts) at each site.
6. **MISCELLANEOUS DATA:** Investment in Fixed Assets as of June 30, 2000. Reported values of Land and Improvements, Building and Improvements, Equipment, and Construction in Progress.

STATISTICAL INFORMATION

1. **Average Daily Membership:** The average daily membership for the first 100, or 200 days if applicable, days in session of the students attending the charter school.
2. **Teachers' Salaries:** Total amount of salaries paid to teachers as reported by the charter school.
3. **Fall Enrollment:** Number of students enrolled on October 1, 1999.

The charter school number represents the Arizona Department of Education, Information Processing charter school coding. For State sponsored schools, the first two digits represent the county, the next two digits represent the Board that sponsors the school (86 for the State Board of Education and 87 for the State Board for Charter Schools), and the last two digits represent the charter school number within the county.

Site pages have not been printed for charters with only one site.