

| EXPENSES | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | % Increase/ Decrease |
|---|-----|------------------|------------------------------|--|------------------|---------------|-----------------------|------------------------|----------------------------|
| | | | | | | | Prior Year 2016 | Budget Year 2017 | |
| 1000 Schoolwide Project | | | | | | | | | |
| 100 Regular Education | | | | | | | | | |
| 1000 Instruction | 1. | 827,217 | 241,098 | 96,491 | 81,409 | 59,503 | 645,387 | 1,305,718 | 102.3% |
| Support Services | | | | | | | | | |
| 2100 Students | 2. | 31,645 | 9,630 | 38,702 | 1,372 | 0 | 149,832 | 81,349 | -45.7% |
| 2200 Instruction | 3. | 75,986 | 24,679 | 38,998 | 846 | 0 | 27,524 | 140,509 | 410.5% |
| 2300 General Administration | 4. | | | 5,973 | | 683 | 0 | 6,656 | |
| 2400 School Administration | 5. | 159,299 | 35,025 | 21,096 | 3,807 | 4,269 | 145,697 | 223,496 | 53.4% |
| 2500 Central Services | 6. | | | 517,077 | 17,042 | 40,884 | 254,987 | 575,003 | 125.5% |
| 2600 Operation & Maintenance of Plant | 7. | 17,441 | 5,934 | 198,212 | 74,689 | 14,459 | 145,688 | 310,735 | 113.3% |
| 2900 Other Support Services | 8. | | | 222 | | | 0 | 222 | |
| 3000 Operation of Noninstructional Services | 9. | 20,932 | 5,233 | | 620 | 102 | 13,005 | 26,887 | 106.7% |
| 4000 Facilities Acquisition & Construction | 10. | | | | | | 0 | 0 | |
| 5000 Debt Service | 11. | | | | | 485,750 | 425,300 | 485,750 | 14.2% |
| 610 School-Sponsored Cocurricular Activities | 12. | | | | | | 2,265 | 0 | -100.0% |
| 620 School-Sponsored Athletics | 13. | | | | | | 0 | 0 | |
| 630, 700, 800, 900 Other Programs | 14. | | | | | | 0 | 0 | |
| Subtotal (lines 1-14) | 15. | 1,132,520 | 321,599 | 916,771 | 179,785 | 605,650 | 1,809,685 | 3,156,325 | 74.4% |
| 200 Special Education | | | | | | | | | |
| 1000 Instruction | 16. | 42,335 | 8,078 | 0 | 1,553 | 0 | 23,564 | 51,966 | 120.5% |
| Support Services | | | | | | | | | |
| 2100 Students | 17. | | | 4,993 | | | 15,987 | 4,993 | -68.8% |
| 2200 Instruction | 18. | 446 | 56 | 718 | 0 | 0 | 37 | 1,220 | 3197.3% |
| 2300 General Administration | 19. | | | | | | 0 | 0 | |
| 2400 School Administration | 20. | | | | | | 0 | 0 | |
| 2500 Central Services | 21. | | | | | | 0 | 0 | |
| 2600 Operation & Maintenance of Plant | 22. | | | | | | 0 | 0 | |
| 2900 Other Support Services | 23. | | | | | | 0 | 0 | |
| 3000 Operation of Noninstructional Services | 24. | | | | | | 0 | 0 | |
| 4000 Facilities Acquisition & Construction | 25. | | | | | | 0 | 0 | |
| 5000 Debt Service | 26. | | | | | | 0 | 0 | |
| Subtotal (lines 16-26) | 27. | 42,781 | 8,134 | 5,711 | 1,553 | 0 | 39,588 | 58,179 | 47.0% |
| 400 Pupil Transportation | 28. | | | | | | 0 | 0 | |
| 530 Dropout Prevention Programs | 29. | | | | | | 0 | 0 | |
| 540 Joint Career & Technical Ed. & Vocational Ed. Center | 30. | | | | | | 0 | 0 | |
| 550 K-3 Reading | 31. | | | | | | 0 | 0 | |
| Subtotal (lines 15 and 27-31) | 32. | 1,175,301 | 329,733 | 922,482 | 181,338 | 605,650 | 1,849,273 | 3,214,504 | 73.8% |
| Classroom Site Projects (from page 3, line 40) | 33. | 201,084 | 0 | 0 | 0 | | 108,360 | 201,084 | 85.6% |
| Instructional Improvement Project (from page 2, line 5) | 34. | | | | | | 12,580 | 27,223 | 116.4% |
| Structured English Immersion Project (from page 4, line 11) | 35. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Compensatory Instruction Project (from page 4, line 22) | 36. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Federal and State Projects (from page 2, line 30) | 37. | | | | | | 325,698 | 516,217 | 58.5% |
| Total (lines 32-37) | 38. | 1,376,385 | 329,733 | 922,482 | 181,338 | 605,650 | 2,295,911 | 3,959,028 | 72.4% |

FEDERAL AND STATE PROJECTS

1100-1399 FEDERAL PROJECTS

| | Prior Year 2016 | Budget Year 2017 | |
|--|--------------------|---------------------|-----|
| 1. 1100-1130 ESEA Title I-Helping Disadvantaged Children | 141,491 | 206,142 | 1. |
| 2. 1140-1150 ESEA Title II-Prof. Dev. And Technology | 5,177 | 4,205 | 2. |
| 3. 1160 ESEA Title IV-21st Century Schools | 0 | | 3. |
| 4. 1170-1180 ESEA Title V-Promote Informed Parent Choice | 0 | | 4. |
| 5. 1190 ESEA Title III-Limited Eng. & Immigrant Students | 0 | | 5. |
| 6. 1200 ESEA Title VII-Indian Education | 0 | | 6. |
| 7. 1210 ESEA Title VI-Flexibility and Accountability | 0 | | 7. |
| 8. 1220 IDEA, Part B | 34,510 | 54,061 | 8. |
| 9. 1230 Johnson-O'Malley | 0 | | 9. |
| 10. 1240 Workforce Investment Act | 0 | | 10. |
| 11. 1250 AEA-Adult Education | 0 | | 11. |
| 12. 1260-1270 Vocational Education-Basic Grants | 0 | | 12. |
| 13. 1280 ESEA Title X-Homeless Education | 0 | | 13. |
| 14. 1290 Medicaid Reimbursement | 0 | | 14. |
| 15. 1300 Charter School Implementation Proj. (Stimulus) | 0 | | 15. |
| 16. 13__ Impact Aid | | | 16. |
| 17. 1310-1399 Other Federal Projects | 144,520 | 251,809 | 17. |
| 18. Total Federal Projects (lines 1-17) | 325,698 | 516,217 | 18. |

1400-1499 STATE PROJECTS

| | | | |
|--|---------|---------|-----|
| 19. 1400 Vocational Education | 0 | | 19. |
| 20. 1410 Early Childhood Block Grant | 0 | | 20. |
| 21. 1420 Extended School Year-Pupils with Disabilities | 0 | | 21. |
| 22. 1425 Adult Basic Education | 0 | | 22. |
| 23. 1430 Chemical Abuse Prevention Programs | 0 | | 23. |
| 24. 1435 Academic Contests | 0 | | 24. |
| 25. 1450 Gifted Education | 0 | | 25. |
| 26. 1460 Environmental Special Plate | 0 | | 26. |
| 27. 1465 Charter School Stimulus Fund | 0 | | 27. |
| 28. 1470-1499 Other State Projects | 0 | | 28. |
| 29. Total State Projects (lines 19-28) | 0 | 0 | 29. |
| 30. Total Federal and State Projects (lines 18 and 29) | 325,698 | 516,217 | 30. |

CAPITAL ACQUISITIONS

| | Prior Year | Budget Year | |
|--|------------|-------------|----|
| 1. 0191 Land and Land Improvements | 0 | | 1. |
| 2. 0192 Site Improvements | 0 | | 2. |
| 3. 0194 Buildings and Building Improvements | 0 | | 3. |
| 4. 0196 Equipment | 5,000 | 15,000 | 4. |
| 5. 0198 Construction in Progress | 0 | 0 | 5. |
| 6. Total Capital Acquisitions (lines 1-5) | 5,000 | 15,000 | 6. |
| 7. Total Capital Acquisitions, if any, budgeted on lines 1-5 above for the K-3 Reading Program | 0 | | 7. |

SPECIAL EDUCATION PROGRAMS BY TYPE

| | Program 200 Prior Year 2016 | Program 200 Budget Year 2017 | |
|---|-----------------------------------|------------------------------------|----|
| 1. Total All Disability Classifications | 39,588 | 81,152 | 1. |
| 2. Gifted Education | 0 | | 2. |
| 3. ELL Incremental Costs | 0 | | 3. |
| 4. ELL Compensatory Instruction | 0 | | 4. |
| 5. Remedial Education | 0 | | 5. |
| 6. Vocational and Technological Ed. | 0 | | 6. |
| 7. Career Education | 0 | | 7. |
| 8. Total (lines 1-7) | 39,588 | 81,152 | 8. |

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

| | Prior Year 2016 | Budget Year 2017 | |
|--|--------------------|---------------------|----|
| 1. Teacher Compensation Increases | 6,290 | 13,611 | 1. |
| 2. Class Size Reduction | 0 | | 2. |
| 3. Dropout Prevention Programs | 0 | | 3. |
| 4. Instructional Improvement Programs | 6,290 | 13,612 | 4. |
| 5. Total Instructional Improvement (lines 1-4) | 12,580 | 27,223 | 5. |

PROPOSED RATIOS FOR SPECIAL EDUCATION

| | | |
|---------------|------|------|
| Teacher-Pupil | 1 to | 10.0 |
| Staff-Pupil | 1 to | 9.0 |

SELECTED EXPENSES BY TYPE

(Must be included on page 1)

| | |
|-----------------------|-----------|
| Audit Services | 9,300 |
| Classroom Instruction | 1,357,684 |

STATE EQUALIZATION ASSISTANCE BUDGETED FOR FOOD SERVICE EXPENSES

Enter the amount of State Equalization Assistance budgeted for Food Service, Function 3100:

| Expenses | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Totals | | % Increase/ Decrease |
|---|------------|------------------|------------------------------|---|------------------|--------------------|---------------------|----------------------------|
| | | | | | | Prior Year 2016 | Budget Year 2017 | |
| Classroom Site Project 1011 - Base Salary | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 1. | 44,685 | | | | 23,076 | 44,685 | 93.6% |
| 2100 Support Services - Students | 2. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 3. | | | | | 0 | 0 | |
| Program 100 Subtotal (lines 1-3) | 4. | 44,685 | 0 | | | 23,076 | 44,685 | 93.6% |
| 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 | |
| Other Programs (Specify) _____ | | | | | | | | |
| 1000 Instruction | 9. | | | | | 0 | 0 | |
| 2100 Support Services - Students | 10. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 11. | | | | | 0 | 0 | |
| Other Programs Subtotal (lines 9-11) | 12. | 0 | 0 | | | 0 | 0 | |
| Total Expenses (lines 4, 8, and 12) | 13. | 44,685 | 0 | | | 23,076 | 44,685 | 93.6% |
| Classroom Site Project 1012 - Performance Pay | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 14. | 67,028 | | | | 39,132 | 67,028 | 71.3% |
| 2100 Support Services - Students | 15. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 16. | | | | | 0 | 0 | |
| Program 100 Subtotal (lines 14-16) | 17. | 67,028 | 0 | | | 39,132 | 67,028 | 71.3% |
| 200 Special Education | | | | | | | | |
| 1000 Instruction | 18. | | | | | 0 | 0 | |
| 2100 Support Services - Students | 19. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 20. | | | | | 0 | 0 | |
| Program 200 Subtotal (lines 18-20) | 21. | 0 | 0 | | | 0 | 0 | |
| Other Programs (Specify) _____ | | | | | | | | |
| 1000 Instruction | 22. | | | | | 0 | 0 | |
| 2100 Support Services - Students | 23. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 24. | | | | | 0 | 0 | |
| Other Programs Subtotal (lines 22-24) | 25. | 0 | 0 | | | 0 | 0 | |
| Total Expenses (lines 17, 21, and 25) | 26. | 67,028 | 0 | | | 39,132 | 67,028 | 71.3% |
| Classroom Site Project 1013 - Other | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 27. | 89,371 | | | | 46,152 | 89,371 | 93.6% |
| 2100 Support Services - Students | 28. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 29. | | | | | 0 | 0 | |
| Program 100 Subtotal (lines 27-29) | 30. | 89,371 | 0 | 0 | 0 | 46,152 | 89,371 | 93.6% |
| 200 Special Education | | | | | | | | |
| 1000 Instruction | 31. | | | | | 0 | 0 | |
| 2100 Support Services - Students | 32. | | | | | 0 | 0 | |
| 2200 Support Services - Instruction | 33. | | | | | 0 | 0 | |
| Program 200 Subtotal (lines 31-33) | 34. | 0 | 0 | 0 | 0 | 0 | 0 | |
| 530 Dropout Prevention Programs | | | | | | | | |
| 1000 Instruction | 35. | | | | | 0 | 0 | |
| Other Programs (Specify) _____ | | | | | | | | |
| 1000 Instruction | 36. | | | | | 0 | 0 | |
| 2100, 2200 Support Services - Students/Instruction | 37. | | | | | 0 | 0 | |
| Other Programs Subtotal (lines 36-37) | 38. | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Expenses (lines 30, 34, 35, and 38) | 39. | 89,371 | 0 | 0 | 0 | 46,152 | 89,371 | 93.6% |
| Total Classroom Site Projects (lines 13, 26, and 39) | 40. | 201,084 | 0 | 0 | 0 | 108,360 | 201,084 | 85.6% |

| Expenses | Number of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | % Increase/ Decrease |
|--|---------------------|----------------|------------------|------------------------------|--|------------------|---------------|--------------------|---------------------|----------------------------|
| | Prior Year | Budget Year | | | | | | Prior Year 2016 | Budget Year 2017 | |
| Structured English Immersion Project - 1071 | | | | | | | | | | |
| 260 Special Education-ELL Incremental Costs | | | | | | | | | | |
| 1000 Instruction | 1. | 0.00 | | | | | | 0 | 0 | 1. |
| Support Services | | | | | | | | | | |
| 2100 Students | 2. | 0.00 | | | | | | 0 | 0 | 2. |
| 2200 Instruction | 3. | 0.00 | | | | | | 0 | 0 | 3. |
| 2300 General Administration | 4. | 0.00 | | | | | | 0 | 0 | 4. |
| 2400 School Administration | 5. | 0.00 | | | | | | 0 | 0 | 5. |
| 2500 Central Services | 6. | 0.00 | | | | | | 0 | 0 | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 0.00 | | | | | | 0 | 0 | 7. |
| 2900 Other Support Services | 8. | 0.00 | | | | | | 0 | 0 | 8. |
| Program 260 Subtotal (lines 1-8) | 9. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 9. |
| 430 Pupil Transportation-ELL Incremental Costs | | | | | | | | | | |
| Support Services | | | | | | | | | | |
| 2700 Student Transportation | 10. | 0.00 | | | | | | 0 | 0 | 10. |
| Total Expenses (lines 9 and 10) | 11. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 11. |

| Expenses | Number of Personnel | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | % Increase/ Decrease |
|---|---------------------|----------------|------------------|------------------------------|--|------------------|---------------|--------------------|---------------------|----------------------------|
| | Prior Year | Budget Year | | | | | | Prior Year 2016 | Budget Year 2017 | |
| Compensatory Instruction Project - 1072 | | | | | | | | | | |
| 265 Special Education-ELL Compensatory Instruction | | | | | | | | | | |
| 1000 Instruction | 12. | 0.00 | | | | | | 0 | 0 | 12. |
| Support Services | | | | | | | | | | |
| 2100 Students | 13. | 0.00 | | | | | | 0 | 0 | 13. |
| 2200 Instruction | 14. | 0.00 | | | | | | 0 | 0 | 14. |
| 2300 General Administration | 15. | 0.00 | | | | | | 0 | 0 | 15. |
| 2400 School Administration | 16. | 0.00 | | | | | | 0 | 0 | 16. |
| 2500 Central Services | 17. | 0.00 | | | | | | 0 | 0 | 17. |
| 2600 Operation & Maintenance of Plant | 18. | 0.00 | | | | | | 0 | 0 | 18. |
| 2900 Other Support Services | 19. | 0.00 | | | | | | 0 | 0 | 19. |
| Program 265 Subtotal (lines 12-19) | 20. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 20. |
| 435 Pupil Transportation-ELL Compensatory Instruction | | | | | | | | | | |
| Support Services | | | | | | | | | | |
| 2700 Student Transportation | 21. | 0.00 | | | | | | 0 | 0 | 21. |
| Total Expenses (lines 20 and 21) | 22. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 22. |

FY 2017 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078270000

| | Totals | | % Increase/Decrease |
|--|------------------|------------------|---------------------|
| | Prior Year 2016 | Budget Year 2017 | |
| 1000 SCHOOLWIDE PROJECT | | | |
| 100 Regular Education | | | |
| 1000 Instruction | 645,387 | 1,305,718 | 102.3% |
| Support Services | | | |
| 2100 Students | 149,832 | 81,349 | -45.7% |
| 2200 Instruction | 27,524 | 140,509 | 410.5% |
| 2300 General Administration | 0 | 6,656 | |
| 2400 School Administration | 145,697 | 223,496 | 53.4% |
| 2500 Central Services | 254,987 | 575,003 | 125.5% |
| 2600 Operation & Maintenance of Plant | 145,688 | 310,735 | 113.3% |
| 2900 Other Support Services | 0 | 222 | |
| 3000 Operation of Noninstructional Services | 13,005 | 26,887 | 106.7% |
| 4000 Facilities Acquisition & Construction | 0 | 0 | |
| 5000 Debt Service | 425,300 | 485,750 | 14.2% |
| 610 School-Sponsored Cocurricular Activities | 2,265 | 0 | -100.0% |
| 620 School-Sponsored Athletics | 0 | 0 | |
| 630, 700, 800, 900 Other Programs | 0 | 0 | |
| Regular Education Subtotal | 1,809,685 | 3,156,325 | 74.4% |
| 200 Special Education | | | |
| 1000 Instruction | 23,564 | 51,966 | 120.5% |
| Support Services | | | |
| 2100 Students | 15,987 | 4,993 | -68.8% |
| 2200 Instruction | 37 | 1,220 | 3197.3% |
| 2300 General Administration | 0 | 0 | |
| 2400 School Administration | 0 | 0 | |
| 2500 Central Services | 0 | 0 | |
| 2600 Operation & Maintenance of Plant | 0 | 0 | |
| 2900 Other Support Services | 0 | 0 | |
| 3000 Operation of Noninstructional Services | 0 | 0 | |
| 4000 Facilities Acquisition & Construction | 0 | 0 | |
| 5000 Debt Service | 0 | 0 | |
| Special Education Subtotal | 39,588 | 58,179 | 47.0% |
| 400 Pupil Transportation | 0 | 0 | |
| 530 Dropout Prevention Programs | 0 | 0 | |
| 540 Joint Career & Tech. Ed. & Voc. Ed. Center | 0 | 0 | |
| 550 K-3 Reading | 0 | 0 | |
| Total | 1,849,273 | 3,214,504 | 73.8% |

The budget of Academy of Math and Science Camelback for fiscal year 2017 was officially proposed by the Governing Board on June 03, 2016. The complete budget may be reviewed by contacting Steven Hykes at 520-887-5392 or shykes@amstucson.org.

| | Totals | | % Increase/Decrease |
|--------------------------------------|-----------------|------------------|---------------------|
| | Prior Year 2016 | Budget Year 2017 | |
| SPECIAL EDUCATION PROGRAMS | | | |
| Total All Disability Classifications | 39,588 | 81,152 | 105.0% |
| Gifted Education | 0 | 0 | |
| ELL Incremental Costs | 0 | 0 | |
| ELL Compensatory Instruction | 0 | 0 | |
| Remedial Education | 0 | 0 | |
| Vocational and Technological Ed. | 0 | 0 | |
| Career Education | 0 | 0 | |
| Total | 39,588 | 81,152 | 105.0% |

| EXPENSES BY PROJECT | | | |
|----------------------------------|------------------|------------------|---------------------|
| | Totals | | % Increase/Decrease |
| | Prior Year 2016 | Budget Year 2017 | |
| Schoolwide | 1,849,273 | 3,214,504 | 73.8% |
| Classroom Site Projects | 108,360 | 201,084 | 85.6% |
| Instructional Improvement | 12,580 | 27,223 | 116.4% |
| ELL Structured English Immersion | 0 | 0 | |
| ELL Compensatory Instruction | 0 | 0 | |
| Federal Projects | 325,698 | 516,217 | 58.5% |
| State Projects | 0 | 0 | |
| Capital Acquisitions | 5,000 | 15,000 | 200.0% |
| Total Expenses | 2,300,911 | 3,974,028 | 72.7% |

| Page | Reference | Instruction |
|-------|--------------------|--|
| Cover | General | <p>These instructions are provided to help charter schools prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. The forms have been set to print without "objects" so that the instructions buttons do not print.</p> <p>The cells in the prior year columns on the budget forms contain formulas that will bring forward budget amounts from the FY 2016 budget forms. However, the cells have not been protected so users may also enter the information manually. To bring forward amounts automatically, the most recently revised FY 2016 budget must be saved as budget16.xls in the C:\CSFORMS folder. If the file is not named budget16.xls, the formulas will not function properly. Excel will ask the user to update information when the budget17.xls file is opened. Users should review amounts reported in the prior year column to ensure they agree to the school's most recently revised FY 2016 budget.</p> |
| Cover | CTDS Number | <p>This cell will only accept entries of 9 digits. Do not include any slashes, dashes, etc. Enter the school's CTD number plus 3 zeros.</p> |
| Cover | Version | <p>The version of the budget being submitted on the cover page is formatted with a drop down menu. Select the appropriate choice from the menu: Proposed, Adopted, or Revised (including the revision number). Only choices in the menu may be entered in the cell.</p> <p>All information on the cover page must be completed/updated when the proposed, adopted, or revised budget is printed out for the Governing Board to sign. All information, excluding the Revenue information, must also be updated when the budget is revised.</p> |
| Cover | Estimated Revenues | <p>Estimated revenues by source for FY 2017 should be based on the best information available at the time the budget is prepared. Estimated revenues may be more or less than estimated expenses.</p> |
| 1 | General | <p>Depreciation expense should not be reported on the budget forms. In addition, purchases of capital assets (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) should not be reported in the budget forms except in the Capital Acquisitions section of page 2.</p> <p>The Student Success Project was repealed by Laws 2015, Ch. 15, §5. If schools have remaining monies in this project, they should be budgeted for in the Schoolwide Project.</p> |

| Page | Reference | Instruction |
|-------------|-------------------------------------|---|
| 1 | Program 200 | Schools with known special education students and programs at the time of budget adoption should budget for expenses in program code 200. Also, budgeted special education expenses in program code 200 should be allocated by program type on page 2. Total budgeted expenses on line 27 should equal total Special Education Programs By Type on page 2, line 8. |
| 1 | Program 550 | Schools should budget for K-3 Reading Program expenses in program code 550. Schools that are assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, or that have more than 10% of their 3rd grade pupils reading far below the 3rd grade level according to the reading portion of the AIMS test, or a successor test, are not eligible to receive K-3 Reading monies until the school's K-3 Reading Program Plan has been approved by the State Board of Education. A.R.S. §15-211 |
| 1 | Federal and State Projects, Line 37 | The total of federal and state project expenses (project codes 1100 through 1499 from page 2) should be included on line 37. Schools should not include federal and state project expenses with other school wide project expenses on lines 1 through 36. |
| 1 | Employee Benefits | Schools participating in the Arizona State Retirement System should budget in object code 6200 at the rate of 11.34% for retirement contributions and 0.14% for long term disability contributions for covered positions. For positions subject to the Alternative Contribution Rate, schools should budget at the rate of 9.47%. |
| 2 | Federal and State Projects | Separate accountability is required for each federal and state project. Therefore, charter schools should estimate the expenses for each federal or state project in which the school participates. The totals on line 30 should agree with the total columns for federal and state projects on line 37 of page 1. A.R.S §15-1261 requires charter schools to establish an E-rate Project to account for any E-rate funding received by the school. Monies budgeted for the E-rate Project should be included within the Other Federal Projects on line 17. |
| 2 | Capital Acquisitions | <p>Enter the increase in the capital asset accounts (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) for assets to be acquired by purchase, lease purchase, or construction.</p> <p>If the school budgets for capital acquisitions related to the K-3 Reading Program, the increase in the capital asset accounts for those acquisitions should be included by asset type on lines 1 through 5. The total of all capital acquisitions for the K-3 Reading Program should also be reported on line 7.</p> |

| Page | Reference | Instruction |
|-------------|--|---|
| 2 | Special Education Programs by Type | Schools budgeting for special education expenses in program code 200 on page 1, lines 16-26 should report amounts allocated by program type on page 2. Supporting documentation should be retained for the allocation of expenses budgeted for individual special education programs. |
| 2 | Special Education Programs by Type, Line 1 | Schools should budget total expenses for the disability classifications defined in A.R.S. §15-761. |
| 2 | Special Education Programs by Type, Line 8 | Program 200 Prior Year and Program 200 Budget Year column totals should equal line 27 on pg. 1. |
| 2 | Selected Expenses by Type | Audit services expense should be the total audit costs to be incurred during the budget year. Classroom instruction expenses should be the total of expenses budgeted in function code 1000 for program codes 100, 200 and 500 for the budget year. |
| 2 | State Equalization Assistance Budgeted for Food Service Expenses | Charter schools participating in the National School Lunch Program are required to spend a portion of their state equalization assistance to support the operation of their food service program. Schools must report on their budget the amount of state equalization assistance that will be expended for their food service program during the 2017 school year. This amount will be used to determine school compliance with state matching requirements pursuant to CFR Title 7, §210.17(a). ADE's Health and Nutrition Services will verify the amount reported on the budget was reported as spent when schools' annual financial reports are submitted. Any questions related to state matching requirements should be directed to Health and Nutrition Services at (602) 542-8700. |
| 2 | Instructional Improvement Project | See USFRCS page III-B-1 for guidance on the use of the Instructional Improvement Project (Project 1020). |
| 2 | Instructional Improvement Project, Lines 3 and 4 | Instructional Improvement Project monies spent for Dropout Prevention programs and Instructional Improvement Programs must be spent for maintenance and operation purposes only. |

| Page | Reference | Instruction |
|--------------------------------|--------------------------------------|---|
| 3 | Classroom Site Project | Charter schools receive revenues from the Classroom Site Fund each year. A.R.S. §15-977(G)(1) requires the Joint Legislative Budget Committee to calculate an estimated per pupil amount each year. For FY 2017 the estimated cash payment is \$332.00 per “Group A weighted” pupil (Total of Work sheet B, line I.A.4 and Work sheet B.2 lines I.A.3 and III.A.3). |
| 4 | Structured English Immersion Project | See USFRCS page III-B-2 for guidance on the use of the Structured English Immersion Project (Project 1071). In order to efficiently record structured English immersion expenses, schools should be using program code 260, Special Education—ELL Incremental Costs and Program 430, Pupil Transportation—ELL Incremental Costs, as applicable. |
| 4 | Compensatory Instruction Project | See USFRCS page III-B-2 for guidance on the use of the Compensatory Instruction Project (Project 1072). In order to efficiently record structured English immersion and compensatory instruction expenses, schools should be using program codes 265, Special Education—ELL Compensatory Instruction and Program 435, Pupil Transportation—ELL Compensatory Instruction, as applicable. |
| Budget Summary | General | The information on the Budget Summary is self-populating and will be automatically brought forward from the other pages of the Budget. |