

CHARTER SCHOOL Academy of Math and Science Flower
 Charter Name

COUNTY Maricopa CTDS NUMBER 078242000

d.b.a. (as applicable)

FY 2017

STATE OF ARIZONA
 CHARTER SCHOOL ANNUAL BUDGET

Adopted _____
 Version _____

BY THE GOVERNING BOARD

We hereby certify that the Budget for the School Year 2017 was

Proposed June 3, 2016
 Adopted June 14, 2016
 Revised _____

DocuSigned by:	Date
<u>Holly Marcus</u>	_____
DocuSigned by:	_____
<u>Kim Chayka</u>	_____
DocuSigned by:	_____
<u>Robert Avila</u>	_____
DocuSigned by:	_____
<u>Tatyana Chayka</u>	_____
_____	_____
_____	_____
SIGNED	TITLE

REVENUES

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2016 \$ 2,521,468

2. ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2017

Local	1000	\$	<u>47,465</u>
Intermediate	2000	\$	_____
State	3000	\$	<u>2,950,927</u>
Federal	4000	\$	<u>395,871</u>
TOTAL		\$	<u>3,394,263</u>

Charter School Contact Employee: Steven Hykes
 Telephone: 520-887-5392 Email: shykes@amstucson.org

The budget file(s) for FY 2017 sent to the Arizona Department of Education on
June 30, 2016 contain(s) the data for the budget described at left.

[Signature]
 School Official Signature

Steven Hykes
 School Official (Typed Name)

[Signature]
 School Official Signature

Kim Chayka
 School Official (Typed Name)

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.	672,371	195,756	39,078	71,150	78,282	603,645	1,056,637	75.0%
Support Services									
2100 Students	2.	52,496	12,698	30,049	1,443	5,146	180,433	101,832	-43.6%
2200 Instruction	3.	3,134	386	32,509	218	156	14,164	36,403	157.0%
2300 General Administration	4.			712	869		0	1,581	
2400 School Administration	5.	142,872	33,713	26,570	7,031	13,661	153,508	223,847	45.8%
2500 Central Services	6.	10,491	7,436	235,994	8,317	3,013	289,745	265,251	-8.5%
2600 Operation & Maintenance of Plant	7.	21,112	5,350	73,358	50,789	2,168	92,317	152,777	65.5%
2900 Other Support Services	8.	4,144	0	0	25	30	0	4,199	
3000 Operation of Noninstructional Services	9.	0	0	121,587	0	0	17,761	121,587	584.6%
4000 Facilities Acquisition & Construction	10.						0	0	
5000 Debt Service	11.					436,475	431,836	436,475	1.1%
610 School-Sponsored Cocurricular Activities	12.						0	0	
620 School-Sponsored Athletics	13.						0	0	
630, 700, 800, 900 Other Programs	14.						0	0	
Subtotal (lines 1-14)	15.	906,620	255,339	559,857	139,842	538,931	1,783,409	2,400,589	34.6%
200 Special Education									
1000 Instruction	16.	43,551	8,202	81	431	6,566	28,842	58,831	104.0%
Support Services									
2100 Students	17.	10,331	2,216	5,979	259	898	0	19,683	
2200 Instruction	18.	401	39	209	0	16	16,829	665	-96.0%
2300 General Administration	19.						0	0	
2400 School Administration	20.					67	0	67	
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.	54,283	10,457	6,269	690	7,547	45,671	79,246	73.5%
400 Pupil Transportation	28.			885			4,393	885	-79.9%
530 Dropout Prevention Programs	29.						0	0	
540 Joint Career & Technical Ed. & Vocational Ed. Center	30.						0	0	
550 K-3 Reading	31.	73,551	16,202	81	431	6,566	24,791	96,831	290.6%
Subtotal (lines 15 and 27-31)	32.	1,034,454	281,998	567,092	140,963	553,044	1,858,264	2,577,551	38.7%
Classroom Site Projects (from page 3, line 40)	33.	164,308	0	0	0		0	164,308	
Instructional Improvement Project (from page 2, line 5)	34.						0	21,416	
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.						0	395,871	
Total (lines 32-37)	38.	1,198,762	281,998	567,092	140,963	553,044	1,858,264	3,159,146	70.0%

FEDERAL AND STATE PROJECTS

1100-1399 FEDERAL PROJECTS

	Prior Year 2016	Budget Year 2017	
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	140,000	159,071	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	3,000	3,165	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	33,000	40,685	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	134,811	192,950	17.
18. Total Federal Projects (lines 1-17)	310,811	395,871	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)	310,811	395,871	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	5,000	5,000	3.
4. 0196 Equipment	10,000	15,000	4.
5. 0198 Construction in Progress	0		5.
6. Total Capital Acquisitions (lines 1-5)	15,000	20,000	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	45,671	117,246	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)	45,671	117,246	8.

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2016	Budget Year 2017	
1. Teacher Compensation Increases	4,579	10,708	1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs	0		3.
4. Instructional Improvement Programs	4,579	10,708	4.
5. Total Instructional Improvement (lines 1-4)	9,158	21,416	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	9,500
Classroom Instruction	1,115,468

STATE EQUALIZATION ASSISTANCE BUDGETED FOR FOOD SERVICE EXPENSES

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

19,691

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	34,231				26,167	34,231	30.8%
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 100 Subtotal (lines 1-3)	34,231	0			26,167	34,231	30.8%
200 Special Education							
1000 Instruction					0	0	
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 200 Subtotal (lines 5-7)	0	0			0	0	
Other Programs (Specify)							
1000 Instruction					0	0	
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Other Programs Subtotal (lines 9-11)	0	0			0	0	
Total Expenses (lines 4, 8, and 12)	34,231	0			26,167	34,231	30.8%
Classroom Site Project 1012 - Performance Pay							
100 Regular Education							
1000 Instruction	61,615				46,535	61,615	32.4%
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 100 Subtotal (lines 14-16)	61,615	0			46,535	61,615	32.4%
200 Special Education							
1000 Instruction					0	0	
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 200 Subtotal (lines 18-20)	0	0			0	0	
Other Programs (Specify)							
1000 Instruction					0	0	
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Other Programs Subtotal (lines 22-24)	0	0			0	0	
Total Expenses (lines 17, 21, and 25)	61,615	0			46,535	61,615	32.4%
Classroom Site Project 1013 - Other							
100 Regular Education							
1000 Instruction	68,462				52,335	68,462	30.8%
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 100 Subtotal (lines 27-29)	68,462	0	0	0	52,335	68,462	30.8%
200 Special Education							
1000 Instruction					0	0	
2100 Support Services - Students					0	0	
2200 Support Services - Instruction					0	0	
Program 200 Subtotal (lines 31-33)	0	0	0	0	0	0	
530 Dropout Prevention Programs							
1000 Instruction					0	0	
Other Programs (Specify)							
1000 Instruction					0	0	
2100, 2200 Support Services - Students/Instruction					0	0	
Other Programs Subtotal (lines 36-37)	0	0	0	0	0	0	
Total Expenses (lines 30, 34, 35, and 38)	68,462	0	0	0	52,335	68,462	30.8%
Total Classroom Site Projects (lines 13, 26, and 39)	164,308	0	0	0	125,037	164,308	31.4%

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 078242000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
100 Regular Education			
1000 Instruction	603,645	1,056,637	75.0%
Support Services			
2100 Students	180,433	101,832	-43.6%
2200 Instruction	14,164	36,403	157.0%
2300 General Administration	0	1,581	
2400 School Administration	153,508	223,847	45.8%
2500 Central Services	289,745	265,251	-8.5%
2600 Operation & Maintenance of Plant	92,317	152,777	65.5%
2900 Other Support Services	0	4,199	
3000 Operation of Noninstructional Services	17,761	121,587	584.6%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	431,836	436,475	1.1%
610 School-Sponsored Cocurricular Activities	0	0	
620 School-Sponsored Athletics	0	0	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	1,783,409	2,400,589	34.6%
200 Special Education			
1000 Instruction	28,842	58,831	104.0%
Support Services			
2100 Students	0	19,683	
2200 Instruction	16,829	665	-96.0%
2300 General Administration	0	0	
2400 School Administration	0	67	
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	45,671	79,246	73.5%
400 Pupil Transportation	4,393	885	-79.9%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	24,791	96,831	290.6%
Total	1,858,264	2,577,551	38.7%

The budget of Academy of Math and Science Flower 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.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Total All Disability Classifications	45,671	117,246	156.7%
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	45,671	117,246	156.7%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Schoolwide	1,858,264	2,577,551	38.7%
Classroom Site Projects	0	164,308	
Instructional Improvement	0	21,416	
ELL Structured English Immersion	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	310,811	395,871	27.4%
State Projects	0	0	
Capital Acquisitions	15,000	20,000	33.3%
Total Expenses	2,184,075	3,179,146	45.6%

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.