

CHARTER SCHOOL Academy of Mathematics and Science, South
 Charter Name

 d.b.a. (as applicable)

COUNTY MARICOPA CTDS NUMBER 078242000

FY 2018

STATE OF ARIZONA

CHARTER SCHOOL ANNUAL BUDGET

Proposed
 Version _____

BY THE GOVERNING BOARD

We hereby certify that the Budget for the School Year 2018 was
 Proposed June 27, 2017
 Adopted _____
 Revised _____
 Date

We further attest that the Budget for Fiscal Year 2018, including the
 detailed information on Budget page 2, meets the requirements of

Laws 2017, Ch. 305, §33, pertaining to the intended 1.06 percent teacher salary increase.

<u>Steve Garbade</u> DocuSigned by: Steve Garbade	_____	Board Member
<u>Lee Evans</u> DocuSigned by: Lee Evans	_____	Board Member
<u>Holly Marcus</u> DocuSigned by: Holly Marcus	_____	<u>Board Member</u>
<u>Kim Chayka</u> DocuSigned by: Kim Chayka	_____	Board member
<u>Jeff Chase</u> DocuSigned by: Jeff Chase	_____	<u>Board Member</u>
_____	_____	_____
_____	_____	_____
SIGNED		TITLE

REVENUES

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2017	\$	<u>3,394,263</u>
2. ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2018		
Local	1000	\$ <u>43,064</u>
Intermediate	2000	\$ _____
State	3000	\$ <u>3,428,827</u>
Federal	4000	\$ <u>505,861</u>
TOTAL		\$ <u>3,977,752</u>

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

The budget file(s) for FY 2018 uploaded to the Arizona Department of Education on
June 27, 2017 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 2017	Budget Year 2018		
1000 Schoolwide Project										
100 Regular Education										
1000 Instruction	1.	874,680	149,856	60,211	111,249	30,728	1,056,637	1,226,724	16.1%	1.
Support Services										
2100 Students	2.	84,181	14,132	4,872	2,212		101,832	105,397	3.5%	2.
2200 Instruction	3.	17,814	3,096	16,314	486	0	36,403	37,710	3.6%	3.
2300 General Administration	4.	0	0	288	796		1,581	1,084	-31.4%	4.
2400 School Administration	5.	188,535	34,909	26,936	10,180	4,429	223,847	264,989	18.4%	5.
2500 Central Services	6.	3,653	5,215	571,377	6,054	31,457	265,251	617,756	132.9%	6.
2600 Operation & Maintenance of Plan	7.	68,699	16,542	75,319	7,810		152,777	168,370	10.2%	7.
2900 Other Support Services	8.						4,199	0	-100.0%	8.
3000 Operation of Noninstructional Service:	9.	18,903	4,726				121,587	23,629	-80.6%	9.
4000 Facilities Acquisition & Construction	10.						0	0		10.
5000 Debt Service	11.					436,475	436,475	436,475	0.0%	11.
610 School-Sponsored Cocurricular Activities:	12.						0	0		12.
620 School-Sponsored Athletics	13.	6,735	493	82	7	37,298	0	44,615		13.
630, 700, 800, 900 Other Programs	14.						0	0		14.
Subtotal (lines 1-14)	15.	1,263,200	228,969	755,399	138,794	540,387	2,400,589	2,926,749	21.9%	15.
200 Special Education										
1000 Instruction	16.	48,451	7,649	5,986	620	0	58,831	62,706	6.6%	16.
Support Services										
2100 Students	17.	7,354	1,492	11,351	707	0	19,683	20,904	6.2%	17.
2200 Instruction	18.	628	37	0	7	0	665	672	1.1%	18.
2300 General Administration	19.						0	0		19.
2400 School Administration	20.						67	0	-100.0%	20.
2500 Central Services	21.						0	0		21.
2600 Operation & Maintenance of Plan	22.						0	0		22.
2900 Other Support Services	23.						0	0		23.
3000 Operation of Noninstructional Service:	24.						0	0		24.
4000 Facilities Acquisition & Construction	25.						0	0		25.
5000 Debt Service	26.						0	0		26.
Subtotal (lines 16-26)	27.	56,433	9,178	17,337	1,334	0	79,246	84,282	6.4%	27.
400 Pupil Transportator	28.						885	0	-100.0%	28.
530 Dropout Prevention Programs	29.						0	0		29.
540 Joint Career & Technical Ed. & Vocational Ed. Cente	30.						0	0		30.
550 K-3 Reading	31.	83,846	20,961				96,831	104,807	8.2%	31.
Subtotal (lines 15 and 27-31)	32.	1,403,479	259,108	772,736	140,128	540,387	2,577,551	3,115,838	20.9%	32.
Classroom Site Projects (from page 3, line 40)	33.	174,762	43,691	0	0		164,308	218,453	33.0%	33.
Instructional Improvement Project (from page 2, line 5)	34.						21,416	24,396	13.9%	34.
Structured English Immersion Project (from page 4, line 11)	35.	0	0	0	0	0	0	0		35.
Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0		36.
Federal and State Projects (from page 2, line 32)	37.						395,871	491,573	24.2%	37.
Total (lines 32-37)	38.	1,578,241	302,799	772,736	140,128	540,387	3,159,146	3,850,260	21.9%	38.

FEDERAL AND STATE PROJECTS

	Prior Year 2017	Budget Year 2018	
1100-1399 FEDERAL PROJECTS			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	159,071	217,308	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	3,165	3,768	2.
3. 1160 ESEA Title IV-21st Century Schools			3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice			4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students			5.
6. 1200 ESEA Title VII-Indian Education			6.
7. 1210 ESEA Title VI-Flexibility and Accountability			7.
8. 1220 IDEA, Part B	40,685	48,447	8.
9. 1230 Johnson-O'Malley			9.
10. 1240 Workforce Investment Act			10.
11. 1250 AEA-Adult Education			11.
12. 1260-1270 Vocational Education-Basic Grants			12.
13. 1280 ESEA Title X-Homeless Education			13.
14. 1290 Medicaid Reimbursement			14.
15. 1300 Charter School Implementation Proj. (Stimulus)			15.
16. 13__ Impact Aid			16.
17. 1310-1399 Other Federal Projects	192,950	222,050	17.
18. Total Federal Projects (lines 1-17)	395,871	491,573	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. 1456 College Credit Exam Incentives			26.
27. 1457 Results-based Funding			27.
28. 1460 Environmental Special Plate	0		28.
29. 1465 Charter School Stimulus Fund	0		29.
30. 1470-1499 Other State Projects	0		30.
31. Total State Projects (lines 19-30)	0	0	31.
32. Total Federal and State Projects (lines 18 and 31)	395,871	491,573	32.

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	15,000	15,000	4.
5. 0198 Construction in Progress	0		5.
6. Total Capital Acquisitions (lines 1-5)	20,000	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 2017	Program 200 Budget Year 2018	
1. Total All Disability Classifications	117,246	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)	117,246	117,246	8.

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2017	Budget Year 2018	
1. Teacher Compensation Increases	10,708	12,198	1.
2. Class Size Reduction			2.
3. Dropout Prevention Programs			3.
4. Instructional Improvement Programs	10,708	12,198	4.
5. Total Instructional Improvement (lines 1-4)	21,416	24,396	5.

PROPOSED RATIOS FOR SPECIAL EDUCATION

Teacher-Pupil	1 to	<u>10.0</u>
Staff-Pupil	1 to	<u>9.0</u>

SELECTED EXPENSES BY TYPE

(Must be included on page 1)

Audit Services	<u>9,500</u>
Classroom Instruction	<u>1,289,430</u>

STATE EQUALIZATION ASSISTANCE BUDGETEI FOR FOOD SERVICE EXPENSES

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

23629.2

ADDITIONAL TEACHER SALARY INCREASES (LAWS 2017, CH. 305, §33)

1. Number of teachers eligible for increase (FY 2018 Head Count)	<u>15</u>	1.
2. Number of teachers eligible for increase (FY 2018 FTE)	<u>15</u>	2.
3. Total FY 2018 eligible teachers' salaries before 1.06% salary increase	<u>580,920</u>	3.
4. Total FY 2017 eligible teachers' salaries	<u>566,750</u>	4.
5. 1.06% salary increase (line 4 times 1.06%)	<u>6,008</u>	5.
6. Employer share of retirement system expense for increase on line 5	<u>150</u>	6.
7. Employer share of FICA expense for increase on line 5	<u>460</u>	7.
8. Total amount needed to fund lines 5-7 (sum lines 5-7) (to W.S. C, Line X)	<u>6,618</u>	8.

Expenses		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ Decrease
						Prior Year 2017	Budget Year 2018	
Classroom Site Project 1011 - Base Salary								
100 Regular Education								
1000 Instruction	1.	38,836	9,709			34,231	48,545	41.8%
2100 Support Services - Students	2.					0	0	
2200 Support Services - Instruction	3.					0	0	
Program 100 Subtotal (lines 1-3)	4.	38,836	9,709			34,231	48,545	41.8%
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.	38,836	9,709			34,231	48,545	41.8%
Classroom Site Project 1012 - Performance Pay								
100 Regular Education								
1000 Instruction	14.	58,254	14,564			61,615	72,818	18.2%
2100 Support Services - Students	15.					0	0	
2200 Support Services - Instruction	16.					0	0	
Program 100 Subtotal (lines 14-16)	17.	58,254	14,564			61,615	72,818	18.2%
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.	58,254	14,564			61,615	72,818	18.2%
Classroom Site Project 1013 - Other								
100 Regular Education								
1000 Instruction	27.	77,672	19,418			68,462	97,090	41.8%
2100 Support Services - Students	28.					0	0	
2200 Support Services - Instruction	29.					0	0	
Program 100 Subtotal (lines 27-29)	30.	77,672	19,418	0	0	68,462	97,090	41.8%
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.	77,672	19,418	0	0	68,462	97,090	41.8%
Total Classroom Site Projects (lines 13, 26, and 39)	40.	174,762	43,691	0	0	164,308	218,453	33.0%

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 2017	Budget Year 2018	
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 2017	Budget Year 2018	
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 2018 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078242000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
100 Regular Education			
1000 Instruction	1,056,637	1,226,724	16.1%
Support Services			
2100 Students	101,832	105,397	3.5%
2200 Instruction	36,403	37,710	3.6%
2300 General Administrator	1,581	1,084	-31.4%
2400 School Administration	223,847	264,989	18.4%
2500 Central Services	265,251	617,756	132.9%
2600 Operation & Maintenance of Plan	152,777	168,370	10.2%
2900 Other Support Services	4,199	0	-100.0%
3000 Operation of Noninstructional Service:	121,587	23,629	-80.6%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	436,475	436,475	0.0%
610 School-Sponsored Cocurricular Activities:	0	0	
620 School-Sponsored Athletics	0	44,615	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	2,400,589	2,926,749	21.9%
200 Special Education			
1000 Instruction	58,831	62,706	6.6%
Support Services			
2100 Students	19,683	20,904	6.2%
2200 Instruction	665	672	1.1%
2300 General Administrator	0	0	
2400 School Administration	67	0	-100.0%
2500 Central Services	0	0	
2600 Operation & Maintenance of Plan	0	0	
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Service:	0	0	
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	0	0	
Special Education Subtotal	79,246	84,282	6.4%
400 Pupil Transportation	885	0	-100.0%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	96,831	104,807	8.2%
Total	2,577,551	3,115,838	20.9%

The budget of Academy of Mathematics and Science, South for fiscal year 2018 was officially proposed by the Governing Board on January 00, 1900. The complete budget may be reviewed by contacting at or .

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
Total All Disability Classifications:	117,246	117,246	0.0%
Gifted Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instructor	0	0	
Remedial Education	0	0	
Vocational and Technological Ed	0	0	
Career Educator	0	0	
Total	117,246	117,246	0.0%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2017	Budget Year 2018	
Schoolwide	2,577,551	3,115,838	20.9%
Classroom Site Projects	164,308	218,453	33.0%
Instructional Improvement	21,416	24,396	13.9%
ELL Structured English Immersion	0	0	
ELL Compensatory Instructor	0	0	
Federal Projects	395,871	491,573	24.2%
State Projects	0	0	
Capital Acquisitions	20,000	20,000	0.0%
Total Expenses	3,179,146	3,870,260	21.7%

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 2017 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 2017 budget must be saved as budget17.xls in the C:\CSFORMS folder. If the file is not named budget17.xls, the formulas will not function properly. Excel will ask the user to update information when the budget18.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 2017 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 2018 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>

Page

Reference

Instruction

Cover

Additional Teacher Salary Increase

The members of a school governing board must conduct a separate vote regarding the allocation of monies that it receives pursuant to Laws 2017, Ch. 305, §33, pertaining to the intended 1.06% teacher salary increase. The board must also notify teachers of the scheduled date and time of action of the board for this issue and must transmit a notice of public hearing to ADE for posting on the department's website at least ten days before the hearing. To meet this requirement, the school must include this notice in the notice of public hearing and board meeting to adopt the budget which will be posted on ADE's website. If the school maintains a website the school must also post the notice of the public hearing on its website.

By signing the cover of the budget, the governing board members are attesting that the Budget for FY 2018, including the information on Budget page 2, meets the requirements of Laws 2017, Ch. 305, §33.

Budget Revision

After the FY 2017 Annual Financial Report (AFR) is completed and no later than November 1, 2017, schools may revise the calculation on Budget page 2 and Work Sheet C for the amount needed for the intended 1.06% teacher salary increase based on final FY 2017 eligible teacher salaries. To revise the budget for this calculation, schools must again comply with the notice and separate vote requirements. Please refer to the Submission and Publication Requirements document issued with these budget forms for additional information.

1

General

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.

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. The State Board of Education must give approval to a school before any portion of the monies generated by the K-3 reading support level weight may be distributed to the school. A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1.

Page	Reference	Instruction
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 0.16% for long term disability contributions for covered positions. For positions subject to the Alternative Contribution Rate, schools should budget at the rate of 9.36%.
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 32 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	College Credit Exam Incentives	Schools that receive monies from the college credit by examination incentive program per A.R.S §15-249.06, should deposit them in Project 1456—College Credit Exam Incentives. At least 50% of the bonus monies received from this program must be distributed to the classroom teacher for each student who passes a qualifying exam. The remainder of any bonus monies received from this program may be used for teacher professional development or student instructional support or materials.
2	Results-based Funding	Schools that receive monies from the Results-based Funding Project per A.R.S §15-249.08, as added by Laws 2017, Ch. 304, §3, should deposit them in Project 1457—Results-based Funding. Monies received must be allocated directly to enhance, expand or replicate the school site that generated the results-based funding and should not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used for teacher salaries, to hire teachers and to provide for teacher professional development. A portion of the monies received may be used for the expansion and replication of that school site as a quality school model. The monies must be used to sustain and replicate results, to serve more students on a waiting list at a school with a letter grade designation of A or B and to increase salaries for teachers, other classroom staff and school leaders closing the achievement gap in high-poverty schools.

Page	Reference	Instruction
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>
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	<p>Audit services expense should be the total audit costs to be incurred during the budget year.</p> <p>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.</p>

Page	Reference	Instruction
2	State Equalization Assistance Budgeted for Food Service Expenses	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 2018 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.
2	Additional Teacher Salary Increases	In accordance with Laws 2017, Ch. 305, §33, ADE will allocate \$34,000,000 to school districts and charter schools with the intention of increasing, by 1.06%, the salary of each teacher who taught at an Arizona school district or charter school during FY 2017 and who will be teaching at a school district or charter school in FY 2018. The salary increase must supplement and not supplant any salary increase that the school would have provided to the teacher for FY 2018, prior to this allocation.
		<p>Budget Revision</p> <p>After the FY 2017 AFR is completed and no later than November 1, 2017, schools may revise the calculation on Budget, Page 2 and Work Sheet C to reflect changes in eligible teacher counts and salaries reported including final FY 2017 teacher salaries for eligible teachers as reported in the FY 2017 AFR.</p> <p>If the budget calculation is not revised, ADE will use the calculation on the adopted budget to determine the amounts to allocate to each district and charter school by December 1, 2017. Documentation for all amounts used in the calculation should be retained for audit purposes and any audit findings related to the calculation could result in an adjustment to the funding provided for the teacher salary increase.</p>

Page	Reference	Instruction
2	Additional Teacher Salary Increases, Line 1	Schools should include any person who was eligible to be included in the year-end full-time equivalent (FTE) teacher count on Page 7 of the AFR of any Arizona school district or charter school in FY 2017 and who teaches at the school during FY 2018. This number is a count of all eligible teachers, it is not an FTE. Do not include purchased services personnel or substitute teachers. This should be limited to employees whose salary is appropriately coded in Function 1000—Instruction. Schools should maintain adequate documentation to support that each teacher included met the eligibility requirements.
2	Additional Teacher Salary Increases, Line 2	Schools should include the same eligible teachers as described above, as an FTE.
2	Additional Teacher Salary Increases, Line 3	Schools should include the FY 2018 salary amount, including base salaries, Classroom Site Project Performance Pay, overtime, and additional compensation, of all teachers included in the eligible teacher count on line 1, before the intended 1.06% salary increase that are appropriately coded in Function 1000—Instruction. This amount should include any additional salary increase that schools would have provided to eligible teachers for FY 2018, apart from the intended 1.06% salary increase. This salary amount should be consistent with the amounts reported in the AFR, Page 7, Teacher Salaries table for eligible teachers.
2	Additional Teacher Salary Increases, Line 4	Schools should include the FY 2017 salary amount, including base salaries, Classroom Site Project Performance Pay, overtime, and additional compensation, of all teachers included in the eligible teacher count on line 1 that are appropriately coded in Function 1000—Instruction. This includes teachers that were employed at a different Arizona school district or charter school in FY 2017. Schools should maintain adequate documentation to support the prior year salary amounts included for each eligible teacher, including those that taught at a different Arizona school or district. This salary amount should be consistent with the amounts reported in the AFR, Page 7, Teacher Salaries table for eligible teachers.
2	Additional Teacher Salary Increases, Line 6	Schools will receive the amount of funding needed to pay the employer share of increases in employee-related expenses for the Arizona State Retirement System (ASRS) or other employee retirement systems. Schools should calculate the retirement expenses for ASRS eligible employees using the current years' ASRS contribution rate of 11.5%. Schools that employ eligible teachers in positions that require the school to make an alternative contribution to ASRS should include the cost of that retirement contribution at a rate of 9.36% related to the salary increase for those employees. Schools that employ eligible teachers that participate in other retirement systems should include the actual retirement contribution costs not to exceed the ASRS contribution rate related to the salary increase.

Page	Reference	Instruction
2	Additional Teacher Salary Increases, Line 7	Schools will also receive the amount of funding needed to pay the employer share of related increases in employee-related expenses for the federal insurance contribution act (FICA). This amount is calculated based on the current year FICA rate of 7.65%.
2	Additional Teacher Salary Increases, Line 8	This amount will be added to schools' base support level for FY 2018 on Work sheet C, line X.
3	Classroom Site Project	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 2018 the estimated cash payment is \$386.00 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.