

CHARTER SCHOOL The Odyssey Preparatory Academy, Inc.  
Charter Name

COUNTY Maricopa **CTDS NUMBER** 078561000

d.b.a. (as applicable)

**FY 2019**

**STATE OF ARIZONA**

**CHARTER SCHOOL ANNUAL BUDGET**

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the School Year 2019 was

Proposed	<u>June 29, 2018</u>
Adopted	_____
Revised	_____
	Date

	President
	Secretary
	Member
	Member
	Member
	Member
	Member
SIGNED	TITLE

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2018	\$ <u>21,441,000</u>
2. <b>ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2019</b>	
Local	1000 \$ <u>1,717,830</u>
Intermediate	2000 \$ _____
State	3000 \$ <u>24,808,000</u>
Federal	4000 \$ <u>261,600</u>
TOTAL	\$ <u>26,787,430</u>

Charter School Contact Employee: Elaine McCormack  
Telephone: 623-327-1757 Email: emccormack@topamail.com

The FY 2019 budget file for the version described at left will be uploaded via the Common Logon on ADE's website by June 28, 2018  
**Revise upload date for current submission** Type the Date as MM/DD/YYYY

School Official Signature	School Official Signature
Megan Olson	Holly Johnson
School Official (Typed Name)	School Official (Typed Name)

**AVERAGE TEACHER SALARY (A.R.S. §15-189.05), as added by Laws 2018, Ch. 285, §3**

1. Average salary of all teachers employed in budget year 2019	\$ <u>44,216</u>
2. Average salary of all teachers employed in prior year 2018	\$ <u>40,976</u>
3. Increase in average teacher salary from the prior year 2018	\$ <u>3,240</u>
4. Percentage increase	<u>7.9%</u>

Comments on Average Salary Calculation (Optional):  
Each employee who remained with Odyssey Preparatory Academy, Inc. for the coming sch

**CHARTER CONTACT INFORMATION**

Charter Representative  
 Charter Representative  
 Executive Assistant to Charter Representative  
 Business Manager  
 AzEDS/ADM Data Coordinator  
 SPED Data Coordinator  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
	Megan	Olson		molson@topamail.com	623-327-1757
	Holly	Johnson		hjohnson@topamail.com	623-327-1757
	Kenneth	Olson		kolson@topamail.com	623-327-1757
	Elaine	McCormack		emccormack@topamail.com	623-327-1757
	Lisa	Autrey		lautrey@topamail.com	623-777-1740
	Lisa	Autry		lautrey@topamail.com	623-777-1740
	Megan	Olson		molson@topamail.com	623-327-1757
	Holly	Johnson		hjohnson@topamail.com	623-327-1757
	Mary	Daniels		mdaniels@topamail.com	623-777-1740
	Tracey	Fry		tfry@topamail.com	623-327-1757
	Kathryn	Tracy		knbracy@att.net	623-327-1757
	John	Bauer		john.bauer@azed.gov	623-327-1757

Student Information System (SIS) Vendor

Charter's Website Address

EXPENSES		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
							Prior Year 2018	Budget Year 2019		
1000 Schoolwide Project										
100 Regular Education										
1000 Instruction	1.	6,694,119	1,090,267	377,745	414,898	13,000	7,947,000	8,590,029	8.1%	1.
Support Services										
2100 Students	2.	1,164,028	209,525	201,700	183,000	63,500	716,000	1,821,753	154.4%	2.
2200 Instruction	3.	40,784	7,341	71,500			270,550	119,625	-55.8%	3.
2300 General Administration	4.			50,000	3,200		67,000	53,200	-20.6%	4.
2400 School Administration	5.	840,906	151,363	199,350	28,300	5,000	1,125,000	1,224,919	8.9%	5.
2500 Central Services	6.	239,849	43,173	113,950	2,300	86,900	371,500	486,172	30.9%	6.
2600 Operation & Maintenance of Plant	7.	316,336	56,940	5,032,000	62,500	368,500	2,378,500	5,836,276	145.4%	7.
2900 Other Support Services	8.						0	0		8.
3000 Operation of Noninstructional Services	9.				27,800		14,000	27,800	98.6%	9.
4000 Facilities Acquisition & Construction	10.						0	0		10.
5000 Debt Service	11.					1,927,300	1,800,000	1,927,300	7.1%	11.
610 School-Sponsored Cocurricular Activities	12.						38,500	0	-100.0%	12.
620 School-Sponsored Athletics	13.	103,772	18,679	289,170	59,817		471,000	471,438	0.1%	13.
630, 700, 800, 900 Other Programs	14.						0	0		14.
Subtotal (lines 1-14)	15.	9,399,794	1,577,288	6,335,415	781,815	2,464,200	15,199,050	20,558,512	35.3%	15.
<b>200 Special Education</b>										
1000 Instruction	16.	440,961	50,704	1,028,820	3,000		985,000	1,523,485	54.7%	16.
Support Services										
2100 Students	17.	101,237	18,223	365,750			0	485,210		17.
2200 Instruction	18.						0	0		18.
2300 General Administration	19.						0	0		19.
2400 School Administration	20.						0	0		20.
2500 Central Services	21.						0	0		21.
2600 Operation & Maintenance of Plant	22.						0	0		22.
2900 Other Support Services	23.						0	0		23.
3000 Operation of Noninstructional Services	24.						0	0		24.
4000 Facilities Acquisition & Construction	25.						0	0		25.
5000 Debt Service	26.						0	0		26.
Subtotal (lines 16-26)	27.	542,198	68,927	1,394,570	3,000	0	985,000	2,008,695	103.9%	27.
400 Pupil Transportation	28.			467,900		27,900	303,500	495,800	63.4%	28.
530 Dropout Prevention Programs	29.						0	0		29.
540 Joint Career & Technical Ed. & Vocational Ed. Center	30.						0	0		30.
<b>550 K-3 Reading</b>	31.						0	0		31.
Subtotal (lines 15 and 27-31)	32.	9,941,992	1,646,215	8,197,885	784,815	2,492,100	16,487,550	23,063,007	39.9%	32.
Classroom Site Projects (from page 3, line 40)	33.	1,151,800	287,884	0	0		1,186,040	1,439,684	21.4%	33.
Instructional Improvement Project (from page 2, line 5)	34.						95,000	142,000	49.5%	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.
<b>Federal and State Projects (from page 2, line 32)</b>	37.						295,000	265,000	-10.2%	37.
Total (lines 32-37)	38.	11,093,792	1,934,099	8,197,885	784,815	2,492,100	18,063,590	24,909,691	37.9%	38.

**FEDERAL AND STATE PROJECTS**

	Prior Year 2018	Budget Year 2019	
<b>1100-1399 FEDERAL PROJECTS</b>			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	0		1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	0		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	295,000	265,000	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	0		16.
17. 1310-1399 Other Federal Projects	0		17.
18. Total Federal Projects (lines 1-17)	295,000	265,000	18.
<b>1400-1499 STATE PROJECTS</b>			
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	0		26.
27. 1457 Results-based Funding	0		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)	295,000	265,000	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	0		3.
4. 0196 Equipment	0		4.
5. 0198 Construction in Progress	50,000		5.
6. Total Capital Acquisitions (lines 1-5)	50,000	0	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 2018	Program 200 Budget Year 2019	
1. Total All Disability Classifications	1,672,000	2,008,695	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)	1,672,000	2,008,695	8.

**INSTRUCTIONAL IMPROVEMENT PROJECT**

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2018	Budget Year 2019	
1. Teacher Compensation Increases	95,000	142,000	1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs	0		3.
4. Instructional Improvement Programs	0		4.
5. Total Instructional Improvement (lines 1-4)	95,000	142,000	5.

**PROPOSED RATIOS FOR SPECIAL EDUCATION**

Teacher-Pupil 1 to 10.0  
Staff-Pupil 1 to 10.0

**SELECTED EXPENSES BY TYPE**

(Must be included on page 1)

Audit Services   
Classroom Instruction

**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 2018	Budget Year 2019	
<b>Classroom Site Project 1011 - Base Salary</b>								
100 Regular Education								
1000 Instruction	1.	184,288	46,061			260,000	230,349	-11.4%
2100 Support Services - Students	2.					0	0	
2200 Support Services - Instruction	3.					0	0	
Program 100 Subtotal (lines 1-3)	4.	184,288	46,061			260,000	230,349	-11.4%
200 Special Education								
1000 Instruction	5.	46,072	11,515			0	57,587	
2100 Support Services - Students	6.					0	0	
2200 Support Services - Instruction	7.					0	0	
Program 200 Subtotal (lines 5-7)	8.	46,072	11,515			0	57,587	
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.	230,360	57,576			260,000	287,936	10.7%
<b>Classroom Site Project 1012 - Performance Pay</b>								
100 Regular Education								
1000 Instruction	14.	368,576	92,123			448,000	460,699	2.8%
2100 Support Services - Students	15.					0	0	
2200 Support Services - Instruction	16.					0	0	
Program 100 Subtotal (lines 14-16)	17.	368,576	92,123			448,000	460,699	2.8%
200 Special Education								
1000 Instruction	18.	92,144	23,031			0	115,175	
2100 Support Services - Students	19.					0	0	
2200 Support Services - Instruction	20.					0	0	
Program 200 Subtotal (lines 18-20)	21.	92,144	23,031			0	115,175	
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.	460,720	115,154			448,000	575,874	28.5%
<b>Classroom Site Project 1013 - Other</b>								
100 Regular Education								
1000 Instruction	27.	368,576	92,123			478,040	460,699	-3.6%
2100 Support Services - Students	28.					0	0	
2200 Support Services - Instruction	29.					0	0	
Program 100 Subtotal (lines 27-29)	30.	368,576	92,123	0	0	478,040	460,699	-3.6%
200 Special Education								
1000 Instruction	31.	92,144	23,031			0	115,175	
2100 Support Services - Students	32.					0	0	
2200 Support Services - Instruction	33.					0	0	
Program 200 Subtotal (lines 31-33)	34.	92,144	23,031	0	0	0	115,175	
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.	460,720	115,154	0	0	478,040	575,874	20.5%
Total Classroom Site Projects (lines 13, 26, and 39)	40.	1,151,800	287,884	0	0	1,186,040	1,439,684	21.4%

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 2018	Budget Year 2019	
<b>Structured English Immersion Project - 1071</b>										
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.
<b>Total Expenses (lines 9 and 10)</b>	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 2018	Budget Year 2019	
<b>Compensatory Instruction Project - 1072</b>										
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.
<b>Total Expenses (lines 20 and 21)</b>	22.	0.00	0.00	0	0	0	0	0	0	22.

**FY 2019 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET**

CTDS Number 078561000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Prior Year 2018	Budget Year 2019	
100 Regular Education			
1000 Instruction	7,947,000	8,590,029	8.1%
Support Services			
2100 Students	716,000	1,821,753	154.4%
2200 Instruction	270,550	119,625	-55.8%
2300 General Administration	67,000	53,200	-20.6%
2400 School Administration	1,125,000	1,224,919	8.9%
2500 Central Services	371,500	486,172	30.9%
2600 Operation & Maintenance of Plant	2,378,500	5,836,276	145.4%
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	14,000	27,800	98.6%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	1,800,000	1,927,300	7.1%
610 School-Sponsored Cocurricular Activities	38,500	0	-100.0%
620 School-Sponsored Athletics	471,000	471,438	0.1%
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	15,199,050	20,558,512	35.3%
200 Special Education			
1000 Instruction	985,000	1,523,485	54.7%
Support Services			
2100 Students	0	485,210	
2200 Instruction	0	0	
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	985,000	2,008,695	103.9%
400 Pupil Transportation	303,500	495,800	63.4%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	0	0	
<b>Total</b>	<b>16,487,550</b>	<b>23,063,007</b>	<b>39.9%</b>

The budget of The Odyssey Preparatory Academy, Inc. for fiscal year 2019 was officially proposed by the Governing Board on June 29, 2018. The complete budget may be reviewed by contacting Elaine McCormack at 6233271757 or emccormack@topamail.com.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2018	Budget Year 2019	
Total All Disability Classifications	1,672,000	2,008,695	20.1%
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	
<b>Total</b>	<b>1,672,000</b>	<b>2,008,695</b>	<b>20.1%</b>

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2018	Budget Year 2019	
Schoolwide	16,487,550	23,063,007	39.9%
Classroom Site Projects	1,186,040	1,439,684	21.4%
Instructional Improvement	95,000	142,000	49.5%
ELL Structured English Immersion	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	295,000	265,000	-10.2%
State Projects	0	0	
Capital Acquisitions	50,000	0	-100.0%
<b>Total Expenses</b>	<b>18,113,590</b>	<b>24,909,691</b>	<b>37.5%</b>

AVERAGE TEACHER SALARY	
Average salary of all teachers employed in the budget year 2019	44,216
Average salary of all teachers employed in the prior year 2018	40,976
Increase in average teacher salary from the prior year 2018	3,240
Percentage increase	7.9%

Comments on Average Salary Calculation (Optional):  
 Each employee who remained with Odyssey Preparatory Academy, Inc. for the coming school year r



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 2018 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 2018 budget must be saved as budget18.xls in the C:\CSFORMS folder. If the file is not named budget18.xls, the formulas will not function properly. Excel will ask the user to update information when the budget19.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 2018 budget.</p>
Cover	CTDS Number	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.
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	Estimated revenues by source for FY 2019 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.
Cover	Average Teacher Salary	In accordance with A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3, a school's budget shall include the prominent display of the average salary of all teachers employed by the school for the budget and prior years, and the increase in the average salary of all teachers employed by the school for the budget year reported in dollars and percentage. Schools must also prominently post this information on their website home page separately from its budget. The Law does not provide a definition of a teacher. Each charter should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation. Schools should revise the average teacher salary information anytime a revised budget is submitted to ADE.
Charter Contact Info	Charter Contact Info	Fill in the contact information for all positions listed on this tab. If any of the positions do not exist at your school, please fill in the appropriate person to contact related to that topic.
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. Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at: <a href="http://www.azed.gov/mowr/">http://www.azed.gov/mowr/</a>
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 11.64% for retirement contributions and 0.16% for long term disability contributions for covered positions. For positions subject to the Alternate Contribution Rate, schools should budget at the rate of 10.53%.
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 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.
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>
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 2019 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.
3	Classroom Site Project	<p>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 2019 the estimated cash payment is \$423.00 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).</p> <p>See USFRCS page III-B-1 and USFRCS Memorandum No. 44 for additional guidance on the use of Classroom Site Project monies.</p>
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.