

CHARTER SCHOOL Valley of the Sun Waldorf Education Association
Charter Name
Desert Marigold School
d.b.a. (as applicable)

COUNTY Maricopa CTDS NUMBER 078964000

FY 2020

STATE OF ARIZONA

CHARTER SCHOOL ANNUAL BUDGET

Adopted _____
Version _____

BY THE GOVERNING BOARD

We hereby certify that the Budget for the School Year 2020 was
Proposed June 26, 2019
Adopted July 11, 2019
Revised _____
Date

_____	Board President
_____	Board Secretary
_____	Board Treasurer
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
SIGNED	TITLE

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2019		\$	<u>3,504,263</u>
2. ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2020			
	Local	1000	\$ <u>407,345</u>
	Intermediate	2000	\$ _____
	State	3000	\$ <u>2,772,994</u>
	Federal	4000	\$ <u>34,072</u>
	TOTAL		\$ <u>3,214,411</u>

Charter School Contact Employee: Christie Kriegsfeld
Telephone: 602-243-6909 Email: christiek@desertmarigold.org

The FY 2020 budget file for the version described at left will be uploaded
via the Common Logon on ADE's website by July 15, 2019
Type the Date as MM/DD/YYYY

School Official Signature

Clayton Hopkins
School Official (Typed Name)

Christie Kriegsfeld
School Official (Typed Name)

AVERAGE TEACHER SALARY (A.R.S. §15-189.05)

<input type="checkbox"/>	Check box if the school is new and will begin operations in FY 2020.		
1. Average salary of all teachers employed in budget year 2020		\$	<u>37,251</u>
2. Average salary of all teachers employed in prior year 2019		\$	<u>44,394</u>
3. Increase in average teacher salary from the prior year 2019		\$	<u>-7,143</u>
4. Percentage increase			<u>-16.1%</u>

Comments on average salary calculation (optional): The school had some turnover among long tenured teachers. Replacement teachers were hired at entry level rates, driving the average downward. All returning teachers received a 5% raise for FY20.

5. Average salary of all teachers employed in FY 2018		\$	<u>42,732</u>
6. Total percentage increase in average teacher salary since FY 2018			<u>-12.8%</u>

CHARTER SCHOOL Valley of the Sun Waldorf Education As:

COUNTY Maricopa

CTDS NUMBER 078964000

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
Mrs.	Heather	Huentelman		hhuentelman@desertmarigold.org	602-243-6909
Ms.	Christie	Kriegsfeld		christiek@desertmarigold.org	602-243-6909
Ms.	Juli	Curtin		jcurtin@desertmarigold.org	602-243-6909
Ms.	Shannon	Rowe		dmsaccounts@desertmarigold.org	602-243-6909
Ms.	Deana	Douglas		ddouglas@desertmarigold.org	602-243-6909
Ms.	Laura	Alvarado Coady		lacoady@desertmarigold.org	602-243-6909
Mr.	Clayton	Hopkins		chopkins@desertmarigold.org	602-243-6909
Ms.	Dru	Smith-Crain		dsmithcrain@desertmarigold.org	602-243-6909
Mrs.	Jessica	Jarrett		jjarrett@desertmarigold.org	602-243-6909
Mr.	John	Tanner		jtanner@desertmarigold.org	602-243-6909
Mrs.	Sandra	Sabbatini-Lovelady		slovelady@desertmarigold.org	602-243-6909
Mr.	Gregory	Schneider		gschneider@desertmarigold.org	602-243-6909
Mr.	John	Elling		jelling@desertmarigold.org	602-243-6909

Select from dropdown

Student Information System (SIS) Vendor

Tyler Technologies (Schoolmaster)

Charter's website address

www.desertmarigold.org

EXPENSES	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
						Prior Year 2019	Budget Year 2020	
1000 Schoolwide Project								
100 Regular Education								
1000 Instruction	1,138,924	112,999	30,587	107,004		1,337,435	1,389,514	3.9%
Support Services								
2100 Students	43,672	4,367	16,426	672		0	65,137	
2200 Instruction			27,730			0	27,730	
2300 General Administration						0	0	
2400 School Administration	210,606	21,061	28,890	25,264		419,395	285,821	-31.8%
2500 Central Services	73,280	7,328	96,838	2,358	15,681	204,250	195,485	-4.3%
2600 Operation & Maintenance of Plant	70,125	7,013	158,630	41,366		261,263	277,134	6.1%
2900 Other Support Services						0	0	
3000 Operation of Noninstructional Services						0	0	
4000 Facilities Acquisition & Construction						0	0	
5000 Debt Service					137,600	234,365	137,600	-41.3%
610 School-Sponsored Cocurricular Activities			15,000	3,000		18,000	18,000	0.0%
620 School-Sponsored Athletics						0	0	
630, 700, 800, 900 Other Programs						0	0	
Subtotal (lines 1-14)	1,536,607	152,768	374,101	179,664	153,281	2,474,708	2,396,421	-3.2%
200 Special Education								
1000 Instruction						0	0	
Support Services								
2100 Students						0	0	
2200 Instruction	278,595	27,973	121,810	4,503		405,581	432,881	6.7%
2300 General Administration						76,446	0	-100.0%
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	
Subtotal (lines 16-26)	278,595	27,973	121,810	4,503	0	482,027	432,881	-10.2%
400 Pupil Transportation						0	0	
530 Dropout Prevention Programs						0	0	
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	
550 K-3 Reading	18,760					17,504	18,760	7.2%
Subtotal (lines 15 and 27-31)	1,833,962	180,741	495,911	184,167	153,281	2,974,239	2,848,062	-4.2%
Classroom Site Projects (from page 3, line 40)	157,425	17,492	0	0		225,277	174,917	-22.4%
Instructional Improvement Project (from page 2, line 5)						15,000	16,122	7.5%
English Language Learner Project (from page 4, line 11)	0	0	0	0	0	0	0	
Compensatory Instruction Project (from page 4, line 22)	0	0	0	0	0	0	0	
Federal and State Projects (from page 2, line 32)						33,000	34,072	3.2%
Total (lines 32-37)	1,991,387	198,233	495,911	184,167	153,281	3,247,516	3,073,173	-5.4%

FEDERAL AND STATE PROJECTS

	Prior Year 2019	Budget Year 2020	
1100-1399 FEDERAL PROJECTS			
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	33,000	34,072	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)	33,000	34,072	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	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)	33,000	34,072	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	50,000	25,000	3.
4. 0196 Equipment	0		4.
5. 0198 Construction in Progress	0		5.
6. Total Capital Acquisitions (lines 1-5)	50,000	25,000	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 2019	Program 200 Budget Year 2020	
1. Total All Disability Classifications	499,531	432,881	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 Technical Ed.	0		6.
7. Career Education	0		7.
8. Total (lines 1-7)	499,531	432,881	8.

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2019	Budget Year 2020	
1. Teacher Compensation Increases	0		1.
2. Class Size Reduction	15,000	8,061	2.
3. Dropout Prevention Programs	0		3.
4. Instructional Improvement Programs	0	8,061	4.
5. Total Instructional Improvement (lines 1-4)	15,000	16,122	5.

PROPOSED RATIOS FOR SPECIAL EDUCATION

Teacher-Pupil	1 to	9.0
Staff-Pupil	1 to	4.0

SELECTED EXPENSES BY TYPE

(Must be included on page 1)

Audit Services	17,000
Classroom Instruction	1,633,385

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 2019	Budget Year 2020	
Classroom Site Project 1011 - Base Salary							
100 Regular Education							
1000 Instruction 1.	31,485	3,498			40,195	34,983	-13.0%
2100 Support Services - Students 2.					0	0	
2200 Support Services - Instruction 3.					0	0	
Program 100 Subtotal (lines 1-3) 4.	31,485	3,498			40,195	34,983	-13.0%
200 Special Education							
1000 Instruction 5.					4,860	0	-100.0%
2100 Support Services - Students 6.					0	0	
2200 Support Services - Instruction 7.					0	0	
Program 200 Subtotal (lines 5-7) 8.	0	0			4,860	0	-100.0%
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.	31,485	3,498			45,055	34,983	-22.4%
Classroom Site Project 1012 - Performance Pay							
100 Regular Education							
1000 Instruction 14.	62,970	6,997			80,931	69,967	-13.5%
2100 Support Services - Students 15.					0	0	
2200 Support Services - Instruction 16.					0	0	
Program 100 Subtotal (lines 14-16) 17.	62,970	6,997			80,931	69,967	-13.5%
200 Special Education							
1000 Instruction 18.					9,180	0	-100.0%
2100 Support Services - Students 19.					0	0	
2200 Support Services - Instruction 20.					0	0	
Program 200 Subtotal (lines 18-20) 21.	0	0			9,180	0	-100.0%
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.	62,970	6,997			90,111	69,967	-22.4%
Classroom Site Project 1013 - Other							
100 Regular Education							
1000 Instruction 27.	62,970	6,997			90,111	69,967	-22.4%
2100 Support Services - Students 28.					0	0	
2200 Support Services - Instruction 29.					0	0	
Program 100 Subtotal (lines 27-29) 30.	62,970	6,997	0	0	90,111	69,967	-22.4%
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.	62,970	6,997	0	0	90,111	69,967	-22.4%
Total Classroom Site Projects (lines 13, 26, and 39) 40.	157,425	17,492	0	0	225,277	174,917	-22.4%

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 2019	Budget Year 2020	
English Language Learner 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 2019	Budget Year 2020	
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 2020 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078964000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Prior Year 2019	Budget Year 2020	
100 Regular Education			
1000 Instruction	1,337,435	1,389,514	3.9%
Support Services			
2100 Students	0	65,137	
2200 Instruction	0	27,730	
2300 General Administration	0	0	
2400 School Administration	419,395	285,821	-31.8%
2500 Central Services	204,250	195,485	-4.3%
2600 Operation & Maintenance of Plant	261,263	277,134	6.1%
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	0	0	
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	234,365	137,600	-41.3%
610 School-Sponsored Cocurricular Activities	18,000	18,000	0.0%
620 School-Sponsored Athletics	0	0	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	2,474,708	2,396,421	-3.2%
200 Special Education			
1000 Instruction	0	0	
Support Services			
2100 Students	0	0	
2200 Instruction	405,581	432,881	6.7%
2300 General Administration	76,446	0	-100.0%
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	482,027	432,881	-10.2%
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	17,504	18,760	7.2%
Total	2,974,239	2,848,062	-4.2%

The budget of Valley of the Sun Waldorf Education Association (d.b.a. Desert Marigold School) for fiscal year 2020 was officially proposed by the Governing Board on June 26, 2019. The complete budget may be reviewed by contacting Christie Kriegsfeld at 6022436909 or christiek@desertmarigold.org.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2019	Budget Year 2020	
Total All Disability Classifications	499,531	432,881	-13.3%
Gifted Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instruction	0	0	
Remedial Education	0	0	
Vocational and Technical Ed.	0	0	
Career Education	0	0	
Total	499,531	432,881	-13.3%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2019	Budget Year 2020	
Schoolwide	2,974,239	2,848,062	-4.2%
Classroom Site Projects	225,277	174,917	-22.4%
Instructional Improvement	15,000	16,122	7.5%
English Language Learner	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	33,000	34,072	3.2%
State Projects	0	0	
Capital Acquisitions	50,000	25,000	-50.0%
Total Expenses	3,297,516	3,098,173	-6.0%

AVERAGE TEACHER SALARY	
Average salary of all teachers employed in the budget year 2020	37,251
Average salary of all teachers employed in the prior year 2019	44,394
Increase in average teacher salary from the prior year 2019	(7,143)
Percentage increase	-16.1%
Comments on average salary calculation (optional): The school had some turnover among long tenured teachers. Replacement teachers were hired at entry level rates, driving the average downward. All returning teachers received a 5% raise for FY20.	
Average salary of all teachers employed in FY 2018	42,732
Total percentage increase in average teacher salary since FY 2018	-12.8%

BASE SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS) [A.R.S. §§15-943 and 15-185]

Please **uncheck** each box that **does not** apply. Unchecking a box indicates the criteria does not apply to the charter school. If all boxes are unchecked, the small school weight adjustment does not apply to the school. Charter schools not sponsored by the Arizona State Board for Charter Schools should contact ADE's School Finance payment team by email at SFPaymentTeam@azed.gov

- The organizational structure or management agreement of your charter holder requires your charter holder or charter school to contract with a specific management company.
- The governing body of your charter holder has identical membership to another charter holder in this state.
- Your charter holder is a subsidiary of a corporation that has other subsidiaries that are charter holders in this state.
- Your charter holder holds more than one charter in this state.

Individual Charter School Counts

Enter total student counts for the charter school for PSD, K-8, and 9-12 students. Student count must be estimated student counts based on actual registration of students. Actual registration of PSD and kindergarten students should be divided by 2 to get estimated student counts for kindergarten. After the 100th day in session, the ADE FY 2020 ADM20 - Summary Adjusted ADM Report for the 100th day should be used, available via ADE Connect, AZEDS Portal. Schools approved to provide 200 days of instruction will adjust their FY 2021 budget for discrepancies between the FY 2020 100th-day and 200th-day student counts. (The Total K-UE report is used for K-8 and/or 9-12)

PSD-12 STUDENT COUNT	PSD	K-8	9-12
Non-AOI Student Count		247.000	44.000
Full-time AOI Student Count		+	+
Part-time AOI Student Count		+	+
Total Student Count	= 0.000	= 247.000	= 44.000

Charter Holder Total Charter School Counts (complete only if one or more criteria above are checked)

Enter total student counts for PSD, K-8, and 9-12 students for all affiliated charter schools of the charter holder. This table must be completed unless all boxes have been unchecked to indicate that the charter holder has no affiliated charter schools.

PSD-12 STUDENT COUNT	PSD	K-8	9-12
Non-AOI Student Count			
Full-time AOI Student Count		+	+
Part-time AOI Student Count		+	+
Total Student Count	= 0.000	= 0.000	= 0.000

SUPPORT LEVEL WEIGHTS (GROUP B WEIGHTS) [A.R.S. §§15-943, 15-185 & 15-808]

Student Count Add-ons

Before the 100th day in session, schools may use estimated student counts based on actual registration of students to determine the Add-On weighted counts or counts may be left blank. After the 100th day in session for all schools, the student counts to determine the Add-On weighted counts should be obtained from the following ADE reports:

K-3 and K-3 Reading: ADM20—Summary Adjusted ADM Report

ELL: English Learners (ELL) Students Served in Programs Under A.R.S. §15-754, ELL20—English Language Learner Average Daily Membership Summary Report

Children with Disabilities: SPED20—Special Education Average Daily Membership Summary Report

1. K-3 Reading
2. K-3
3. English Learners (ELL)
4. Hearing Impairment (HI)
5. MD-R, A-R, and SID-R (1)
6. MD-SC, A-SC, and SID-SC (2)
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay (P-SD)
11. DD, ED, MIID, SLD, SLI, and OHI (3)
12. Emotional Disability (Private)
13. Moderate Intellectual Disability (MOID)
14. Visual Impairment (VI)
15. Total Weighted Student Count (lines 1 through 14)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
113.000		
113.000		
10.000		
40.000		
2.000		
278.000	0.000	0.000

NOTES:

- (1) MD-R (Multiple Disabilities-Resource), A-R (Autism-Resource), and SID-R (Severe Intellectual Disability-Resource)
- (2) MD-SC (Multiple Disabilities-Self-Contained), A-SC (Autism-Self-Contained), and SID-SC (Severe Intellectual Disability-Self-Contained)
- (3) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment), and OHI (Other Health Impairments)

BASE SUPPORT LEVEL ADJUSTMENTS [A.R.S. §§15-943 & 15-185]

1. Check box if the school has been approved to provide 200 days of instruction by ADE.

A.R.S. §15-902.04 allows schools that provide 200 days of instruction to increase the base level amount by 5%. In order to be eligible for this increase in funding, the school must be approved for 200 days of instruction by ADE and its sponsor. Schools must receive approval from ADE for FY 2020 prior to June 1, 2019. Please contact ADE's School Finance account analyst team by email with questions concerning 200 days of instruction at SFAnalystTeam@azed.gov

2. Decrease for Federal and State Monies Received for M&O Purposes

\$ _____

Enter the amount received from federal or state agencies for basic maintenance and operation of the school (except for ESEA Title VIII). Do not include federal or state grants that are received for a specific purpose. (A.R.S. §15-185)

In accordance with A.R.S. §15-185(P)(1), the Auditor General has determined that the following federal monies meet the definition of "monies intended for the basic maintenance and operations of the school" (as referred to in that subsection), that must be used to reduce the base support level and state equalization assistance, as directed by A.R.S. §15-185(D). This list is not necessarily all-inclusive. The Auditor General may determine in the future that other federal or state grants meet the definition of "monies intended for the basic maintenance and operations of the school."

1. Indian School Equalization Program entitlements received for:
 - Instructional Costs (Basic Program, Gifted & Talented Programs, and Small School Adjustment)
 - Bilingual Instruction Costs (Supplemental Programs—Bilingual Program)
 - Exceptional Child Education Costs (Exceptional Child Programs)
 - Student Transportation Fund Costs
 - School Board Training Fund Costs (School Board Supplement)
 Indian School Equalization Program entitlements received for Boarding Costs, Dormitory Costs, Intense Residential Guidance Costs, and Pre-kindergarten Costs would not be subject to the reduction.
2. Administrative Cost Grant entitlements received.

3. FY 2018 Non-Federal Audit Service Actual Expense

\$ 17,000.00

Schools must include audit costs for FY 2020 under "Selected Expenses By Type" on Budget page 2 to receive this increase. Enter the amount expended for audit services in FY 2018 from non-federal monies to obtain the allowable increase in BSL for the budget year. Do not include the costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of school's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO). A.R.S. §15-914(F) allows schools to increase their base support levels if audit costs will be incurred for the budget year.

4. FY 2018 Federal Audit Service Actual Expense

\$ _____

Enter the amount expended for audit services in FY 2018 from federal monies. Do not include the costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of school's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).

INCREASE FOR ALLOCATION OF ADDITIONAL FUNDING [2016 Prop 123 & Laws 2015, 1st S.S., Ch.1, §6]

1. School's Percent of Statewide Weighted Student Count

0.0003

Enter the school's percentage of statewide weighted student count as reported on page 1 of its most recent Classroom Site Project Detail Report. Classroom Site Project Detail Reports can be accessed at <http://apps.azed.gov/SchoolFinanceReports/Reports>. Amounts should be entered as a decimal. For example 0.0601% should be entered as 0.000601.

BASE SUPPORT LEVEL WEIGHTS CALCULATION [A.R.S. §§15-943 and 15-185]

Table 1 - Individual Charter School Counts		
SUPPORT LEVEL WEIGHTS TO BE USED FOR:	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.399	1.559
Student Count 100.000-499.999		
Student Count Constant	500.000	500.000
Student Count	- 247	- 0
Difference	= 253.000	= 0.000
Weight Adjustment Factor	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.076	= 0
Support Level Weight Constant	+ 1.278	+ 1.398
Support Level Weight	= 1.354	= 0
Student Count 500.000-599.999		
Student Count Constant	600.000	600.000
Student Count	- 0	- 0
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0012	x 0.0013
Support Level Weight Increase	= 0	= 0
Support Level Weight Constant	+ 1.158	+ 1.268
Support Level Weight	= 0	= 0
Student Count 600.000 or More Support Level Weight	1.158	1.268

Table 2 - Charter Holder Total Charter School Counts (only calculated if one or more criteria are checked on the Data Entry Tab)		
SUPPORT LEVEL WEIGHTS TO BE USED FOR:	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.399	1.559
Student Count 100.000-499.999		
Student Count Constant	500.000	500.000
Student Count	- 0	- 0
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0003	x 0.0004
Support Level Weight Increase	= 0	= 0
Support Level Weight Constant	+ 1.278	+ 1.398
Support Level Weight	= 0	= 0
Student Count 500.000-599.999		
Student Count Constant	600.000	600.000
Student Count	- 0	- 0
Difference	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0012	x 0.0013
Support Level Weight Increase	= 0	= 0
Support Level Weight Constant	+ 1.158	+ 1.268
Support Level Weight	= 0	= 0
Student Count 600.000 or More Support Level Weight	1.158	1.268

Support Level Difference Used to Calculate Small School Weight Adjustment

1. Support Level Weight from Table 1	1.354	1.559
2. Support Level Weight from Table 2 (based on small school weight eligibility)	0	0
3. Difference in Support Level Weight	0.000	0.000

Small School Weight Adjustment (Shown on CHAR 64-1)

	K-8	9-12
1. Non-AOI Student Count	247.000	44.000
2. FT AOI Student Count, funded at 95% (A.R.S. §15-808(F)(1))	0.000	0.000
3. PT AOI Student Count, funded at 85% (A.R.S. §15-808(F)(1))	0.000	0.000
4. Total Unweighted Student Count	247.000	44.000
5. Difference in Support Level Weight	0.000	0.000
6. Difference in Group A Weighted Student Count for Small School Weight Adjustment	0.000	0.000
7. Adjusted Base Level Amount (A.R.S. §15-901, as amended by Laws 2019, Ch. 265, §7)	\$ 4,150.43	\$ 4,150.43
8. Reduction to Base Level Amount Provided by Small School Weight (A.R.S. §15-185)	\$ 0.00	\$ 0.00
9. Total K-8 and 9-12 Reduction to Base Support Level for Small School Weight Adjustment		\$ 0.00

Base Support Level amounts from Total K-3 and Total K-3 Reading Weighted Student Counts

A.R.S. §15-211 requires schools to submit a plan to ADE by October 1 for improving the reading proficiency of its pupils in Kindergarten programs and Grades 1-3. The plan must include a budget for spending monies from both the K-3 and K-3 Reading support level weights. Schools must use monies generated by the K-3 Reading weight only on instructional purposes intended to improve reading proficiency for pupils in Kindergarten through 3rd grade with particular emphasis on pupils in Kindergarten through 2nd grade. The K-3 Reading weight will only be included in the charter's CHAR 55-1 after the school's K-3 Reading Program Plan is approved by the State Board of Education. Contact ADE's Move on When Reading program area with questions at <http://www.azed.gov/mowr/>

Total Weighted Student Count				
	K-3	K-3 Reading		
Non-AOI	6.780	4.520		
AOI FT*	0.000	0.000		
AOI PT*	0.000	0.000		
Total	6.780	4.520	K-3	\$ 28,139.92
			K-3 Reading	\$ 18,759.94

*AOI counts shown reflect applicable full-time or part-time funding ratio.

CHARTER ADDITIONAL ASSISTANCE [A.R.S. §15-185(B)(4), as amended by Laws 2019, Ch. 265, §3]

Laws 2019, Ch. 265, §21 requires ADE to reduce charter additional assistance for all charter schools for FY 2020. For budget adoption, the reduction is estimated by reducing the CAA on line 1 by 1.8%. The actual amount will vary and ADE will notify schools of the final amounts.

	K-8	9-12
1. Charter Additional Assistance (From CHAR55 tab)	\$ 455,255.58	\$ 94,518.60
2. Adjustment to Charter Additional Assistance (Shown on CHAR 64-1)	\$ 8,194.60	\$ 1,701.33

INCREASE FOR ALLOCATION OF ADDITIONAL FUNDING [2016 Prop 123 & Laws 2015, 1st S.S., Ch.1, §6]

2016 Prop 123 and Laws 2015, 1st S.S., Ch.1, §6, provides total additional funding of \$50,000,000 to districts and charter schools on a pro rata basis. The estimated increase in additional funding is provided below. However, actual amounts will vary and ADE will notify schools of the final amounts. Schools should include these monies in their Schoolwide Project Budget. These monies may be expended for any allowable school purpose.

1. Estimated Allocation of Additional Prop 123 Funding	\$ 15,000.00
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ADJUSTED EQUALIZATION ASSISTANCE BASE (Shown on CHAR 64-1)

1. Equalization Base/Assistance (From CHAR55 tab)	\$ 2,576,852.33
2. Total K-8 and 9-12 Reduction to Base Support Level for Small School Weight Adjustment	\$ 0.00
3. Total	\$ 2,576,852.33

**Basic Calculations For Equalization Assistance
For Charter Schools
FY 2019-20**

Non-AOI Student Counts	PSD	K-8	9-12	Total
FY 2019-20 Estimated Student Count	0.000	247.000	44.000	291.000

Weighted Student Counts	Student Count		Support Level Weight		Weighted Student Count
PSD	0.000	x	1.450	=	0.000
K-8	247.000	x	1.354	=	334.438
9-12	44.000	x	1.559	=	68.596
SubTotal	291.000				403.034

Add-Ons	Estimated 40th Day FY 2019-20 ADM		Support Level Weight		Total Student Count Add-On
K-3 Reading	113.000	x	0.040	=	4.520
K-3	113.000	x	0.060	=	6.780
ELL	0.000	x	0.115	=	0.000
HI	0.000	x	4.771	=	0.000
MD-R, A-R, SID-R	10.000	x	6.024	=	60.240
MD-SC, A-SC, SID-SC	0.000	x	5.833	=	0.000
MDSSI	0.000	x	7.947	=	0.000
OI R	0.000	x	3.158	=	0.000
OI SC	0.000	x	6.773	=	0.000
P-SD	0.000	x	3.595	=	0.000
DD, ED, MIID, SLD, SLI, OHI	40.000	x	0.003	=	0.120
EDP	0.000	x	4.822	=	0.000
MOID	0.000	x	4.421	=	0.000
VI	2.000	x	4.806	=	9.612
Total Weighted Add-On Count					81.272

**Basic Calculations For Equalization Assistance
For Charter Schools
FY 2019-20**

<u>AOI Full Time Student Counts</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2019-20 Estimated Student Count	0.000	0.000	0.000

<u>Weighted Student Counts</u>	<u>Student Count</u>		<u>Support Level Weight</u>	=	<u>Weighted Student Count</u>
K-8	0.000	x	1.354	=	0.000
9-12	0.000	x	1.559	=	0.000
SubTotal	0.000				0.000

<u>Add-Ons</u>	<u>Estimated 40th Day FY 2019-20 ADM</u>		<u>Support Level Weight</u>	=	<u>Total Student Count Add-On</u>
K-3 Reading	0.000	x	0.040	=	0.000
K-3	0.000	x	0.060	=	0.000
ELL	0.000	x	0.115	=	0.000
HI	0.000	x	4.771	=	0.000
MD-R, A-R, SID-R	0.000	x	6.024	=	0.000
MD-SC, A-SC, SID-SC	0.000	x	5.833	=	0.000
MDSSI	0.000	x	7.947	=	0.000
OI R	0.000	x	3.158	=	0.000
OI SC	0.000	x	6.773	=	0.000
DD, ED, MIID, SLD, SLI, OHI	0.000	x	0.003	=	0.000
EDP	0.000	x	4.822	=	0.000
MOID	0.000	x	4.421	=	0.000
VI	0.000	x	4.806	=	0.000
Total Weighted Add-On Count					0.000

**Basic Calculations For Equalization Assistance
For Charter Schools
FY 2019-20**

<u>AOI Part Time Student Counts</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY2019-20 Estimated Student Count	0.000	0.000	0.000

<u>Weighted Student Counts</u>	<u>Student Count</u>		<u>Support Level Weight</u>	=	<u>Weighted Student Count</u>
K-8	0.000	x	1.354	=	0.000
9-12	0.000	x	1.559	=	0.000
SubTotal	0.000				0.000

<u>Add-Ons</u>	<u>Estimated 40th Day FY 2019-20 ADM</u>		<u>Support Level Weight</u>	=	<u>Total Student Count Add-On</u>
K-3 Reading	0.000	x	0.040	=	0.000
K-3	0.000	x	0.060	=	0.000
ELL	0.000	x	0.115	=	0.000
HI	0.000	x	4.771	=	0.000
MD-R, A-R, SID-R	0.000	x	6.024	=	0.000
MD-SC, A-SC, SID-SC	0.000	x	5.833	=	0.000
MDSSI	0.000	x	7.947	=	0.000
OI R	0.000	x	3.158	=	0.000
OI SC	0.000	x	6.773	=	0.000
DD, ED, MIID, SLD, SLI, OHI	0.000	x	0.003	=	0.000
EDP	0.000	x	4.822	=	0.000
MOID	0.000	x	4.421	=	0.000
VI	0.000	x	4.806	=	0.000
Total Weighted Add-On Count					0.000

**Basic Calculations For Equalization Assistance
For Charter Schools
FY 2019-20**

<u>Student Counts</u>	<u>Weighted Student</u>		<u>Weighted Add-On</u>			<u>Total</u>
Non-AOI Student Counts	403.034	+	81.272		=	484.306
AOI Full Time Student Counts	0.000	+	0.000	x	0.95	0.000
AOI Part Time Student Counts	0.000	+	0.000	x	0.85	0.000
					=	<u>484.306</u>
<u>Base Support Level</u>			<u>Base Support Level Adjustments</u>			
Total Weighted Student Count	484.306		Audit Service Expense		\$17,000.00	
Base Level Amount	\$4,150.43					
Base Support Level	<u>\$2,010,078.15</u>				<u>\$17,000.00</u>	
Base Support Level Adjustments	\$17,000.00					
Adjusted Base Support Level	<u>\$2,027,078.15</u>					
<u>Additional Assistance</u>		<u>PSD</u>	<u>K-8</u>	<u>9-12</u>		
Student Count	0.000	247.000	44.000			
Additional Assistance Per Student	\$1,843.14	\$1,843.14	\$2,148.15			
Additional Assistance	\$0.00	\$455,255.58	\$94,518.60			
Total Additional Assistance	<u>\$549,774.18</u>					
<u>Equalization Assistance</u>						
Adjusted Base Support Level	\$2,027,078.15					
Total Additional Assistance	\$549,774.18					
Equalization Base/Assistance	<u>\$2,576,852.33</u>					

*Note: This amount does not reflect any reduction to the base support level for small school weight adjustment. See the [Calculations](#) tab and the CHAR 64-1.

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 2019 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 2019 budget must be saved as budget19.xls in the C:\CSFORMS folder. If the file is not named budget19.xls, the formulas will not function properly. Excel will ask the user to update information when the budget20.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 2019 budget.</p> <p>Schools should complete the Data Entry page before completing Pages 1 through 4. To ensure that the school's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accounting Services Division, or ADE, School Finance.</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 2020 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	Average Teacher Salary	In accordance with A.R.S. §15-189.05, 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 statute 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. Purchases of capital assets (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) should only be reported 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:
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 11.94% for retirement contributions and 0.17% for long term disability contributions for covered positions. For positions subject to the Alternate Contribution Rate, schools should budget at the rate of 10.41%.

Page	Reference	Instruction
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, as amended by Laws 2019, Ch. 98, §1, 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 and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the exam, as identified by the governing body or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees or instructional materials.
2	Results-based Funding	Schools that receive monies from the Results-based Funding Project per A.R.S §15-249.08, as amended by Laws 2019, Ch. 265, §5, should deposit them in Project 1457—Results-based Funding. Monies received 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 at the school that earned the results for teacher salaries, to hire teachers, for school leader salaries, for classroom supplies and for other strategies to sustain outcomes for students at that school. A portion of the monies received may be used for expanding and replicating that school site as a quality school model.
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.

Page	Reference	Instruction
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	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 2020 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

Schools receive revenues from the Classroom Site Project 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 2020 the estimated cash payment is \$434.00 per “Group A weighted” pupil (CHAR55 Tab, Total of Non-AOI Weighted Student Count—Line 17, AOI Full Time Weighted Student Count—Line 52 and AOI Part Time Weighted Student Count—Line 86).

See USFRCS page III-B-1 and USFRCS Memorandum No. 44 for additional guidance on the use of Classroom Site Project monies.

4

English Language Learner Project

See USFRCS page III-B-2 for guidance on the use of the English Language Learner Project (Project 1071). In order to efficiently record English Language Learner 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 English language learner 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.