

EXPENSES		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
							Current Year 2013	Budget Year 2014	
1000 Schoolwide Project									
100 Regular Education									
1000 Instruction	1.	475,649	125,582	1,134,266	178,113		1,732,412	1,913,610	10.5%
Support Services									
2100 Students	2.	6,234	1,646	103,572	12,328		73,776	123,780	67.8%
2200 Instruction	3.						0	0	
2300 General Administration	4.						0	0	
2400 School Administration	5.	47,966	12,663	455,222	6,130		627,045	521,981	-16.8%
2500 Central Services	6.	63,621	16,796				0	80,417	
2600 Operation & Maintenance of Plant	7.			1,018,801			1,022,133	1,018,801	-0.3%
2900 Other Support Services	8.						0	0	
3000 Operation of Noninstructional Services	9.				459,154		255,180	459,154	79.9%
4000 Facilities Acquisition & Construction	10.						0	0	
5000 Debt Service	11.					100,061	25,000	100,061	300.2%
610 School-Sponsored Cocurricular Activities	12.						0	0	
620 School-Sponsored Athletics	13.						0	0	
630, 700, 800, 900 Other Programs	14.						0	0	
Subtotal (lines 1-14)	15.	593,470	156,687	2,711,861	655,725	100,061	3,735,546	4,217,804	12.9%
200 Special Education									
1000 Instruction	16.	69,433	18,319	147,291			233,348	235,043	0.7%
Support Services									
2100 Students	17.						0	0	
2200 Instruction	18.						0	0	
2300 General Administration	19.						0	0	
2400 School Administration	20.						0	0	
2500 Central Services	21.						0	0	
2600 Operation & Maintenance of Plant	22.						0	0	
2900 Other Support Services	23.						0	0	
3000 Operation of Noninstructional Services	24.						0	0	
4000 Facilities Acquisition & Construction	25.						0	0	
5000 Debt Service	26.						0	0	
Subtotal (lines 16-26)	27.	69,433	18,319	147,291	0	0	233,348	235,043	0.7%
300 Special Education Disability Title 8 PL 103-382 Add-On	28.						0	0	
400 Pupil Transportation	29.			531,355			524,666	531,355	1.3%
530 Dropout Prevention Programs	30.						0	0	
540 Joint Career & Technical Ed. & Vocational Ed. Center	31.						0	0	
550 K-3 Reading	32.						63,786	0	-100.0%
Subtotal (lines 15 and 27-32)	33.	662,903	175,006	3,390,507	655,725	100,061	4,557,346	4,984,202	9.4%
Classroom Site Projects (from page 4, line 14)	34.	249,945	49,390	0	0		211,790	299,335	41.3%
Instructional Improvement Project (from page 4, line 5)	35.						18,886	18,977	0.5%
Structured English Immersion Project (from page 5, line 11)	36.	75,150	14,850	0	0	0	86,470	90,000	4.1%
Compensatory Instruction Project (from page 5, line 22)	37.	75,150	14,850	0	0	0	86,470	90,000	4.1%
Federal and State Projects (from page 2, line 30)	38.						0	0	
Total (lines 33-38)	39.	1,063,148	254,096	3,390,507	655,725	100,061	4,960,962	5,482,514	10.5%

FEDERAL AND STATE PROJECTS

	Current Year 2013	Budget Year 2014	
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	0		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. 1310-1399 Other Federal Projects	0		16.
17. Total Federal Projects (lines 1-16)	0	0	17.
1400-1499 STATE PROJECTS			
18. 1400 Vocational Education	0		18.
19. 1410 Early Childhood Block Grant	0		19.
20. 1420 Extended School Year-Pupils with Disabilities	0		20.
21. 1425 Adult Basic Education	0		21.
22. 1430 Chemical Abuse Prevention Programs	0		22.
23. 1435 Academic Contests	0		23.
24. 1450 Gifted Education	0		24.
25. 1455 Family Literacy Program	0		25.
26. 1460 Environmental Special Plate	0		26.
27. 1465 Charter School Stimulus Fund	0		27.
28. 1470-1499 Other State Projects	0		28.
29. Total State Projects (lines 18-28)	0	0	29.
30. Total Federal and State Projects (lines 17 and 29)	0	0	30.

CAPITAL ACQUISITIONS

	Current 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	135,000	4.
5. 0198 Construction in Progress	0		5.
6. Total Capital Acquisitions (lines 1-5)	0	135,000	6.
7. Total Capital Acquisitions, if any, budgeted on lines 1-5 above for the K-3 Reading Program	0	0	7.

SPECIAL EDUCATION PROGRAMS BY TYPE

	Program 200 Current Year 2013	Program 200 Budget Year 2014	
1. Autism	0		1.
2. Developmental Delay	0		2.
3. Emotional Disability	0		3.
4. Hearing Impairment	0		4.
5. Other Health Impairments	0		5.
6. Specific Learning Disability	0		6.
7. Mild, Moderate, or Severe I.D.*	0		7.
8. Multiple Disabilities	233,348	235,043	8.
9. Multiple Disabilities with S.S.I.**	0		9.
10. Orthopedic Impairment	0		10.
11. Speech/Language Impairment	0		11.
12. Traumatic Brain Injury	0		12.
13. Visual Impairment	0		13.
14. Subtotal (lines 1-13)	233,348	235,043	14.
15. Gifted Education	0		15.
16. ELL Incremental Costs	0		16.
17. ELL Compensatory Instruction	0		17.
18. Remedial Education	0		18.
19. Vocational and Technological Ed.	0		19.
20. Career Education	0		20.
21. Subtotal (lines 15-20)	0	0	21.
22. TOTAL (lines 14 and 21)	233,348	235,043	22.

* Intellectual Disability
** Severe Sensory Impairment

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	11,500
Classroom Instruction	1,913,610

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	Totals		% Increase/ Decrease
				Current Year 2013	Budget Year 2014	
Classroom Site Project 1011 - Base Salary						
100 Regular Education						
1000 Instruction	1.	49,989	9,878	42,359	59,867	41.3%
2100 Support Services - Students	2.			0	0	
2200 Support Services - Instruction	3.			0	0	
Program 100 Subtotal (lines 1-3)	4.	49,989	9,878	42,359	59,867	41.3%
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.	49,989	9,878	42,359	59,867	41.3%
Classroom Site Project 1012 - Performance Pay						
100 Regular Education						
1000 Instruction	14.	99,978	19,756	84,716	119,734	41.3%
2100 Support Services - Students	15.			0	0	
2200 Support Services - Instruction	16.			0	0	
Program 100 Subtotal (lines 14-16)	17.	99,978	19,756	84,716	119,734	41.3%
200 Special Education						
1000 Instruction	18.			0	0	
2100 Support Services - Students	19.			0	0	
2200 Support Services - Instruction	20.			0	0	
Program 200 Subtotal (lines 18-20)	21.	0	0	0	0	
Other Programs (Specify) _____						
1000 Instruction	22.			0	0	
2100 Support Services - Students	23.			0	0	
2200 Support Services - Instruction	24.			0	0	
Other Programs Subtotal (lines 22-24)	25.	0	0	0	0	
Total Expenses (lines 17, 21, and 25)	26.	99,978	19,756	84,716	119,734	41.3%

Expenses		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ Decrease
						Current Year 2013	Budget Year 2014	
Classroom Site Project 1013 - Other								
100 Regular Education								
1000 Instruction	1.	99,978	19,756			84,716	119,734	41.3%
2100 Support Services - Students	2.					0	0	
2200 Support Services - Instruction	3.					0	0	
Program 100 Subtotal (lines 1-3)	4.	99,978	19,756	0	0	84,716	119,734	41.3%
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	0	0	
530 Dropout Prevention Programs								
1000 Instruction	9.					0	0	
Other Programs (Specify) _____								
1000 Instruction	10.					0	0	
2100, 2200 Support Services - Students/Instruction	11.					0	0	
Other Programs Subtotal (lines 10-11)	12.	0	0	0	0	0	0	
Total Expenses (lines 4, 8, 9, and 12)	13.	99,978	19,756	0	0	84,716	119,734	41.3%
Total Classroom Site Projects (line 13 & p. 3, lines 13 & 26)	14.	249,945	49,390	0	0	211,791	299,335	41.3%

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

- 1. Teacher Compensation Increases
- 2. Class Size Reduction
- 3. Dropout Prevention Programs
- 4. Instructional Improvement Programs
- 5. Total Instructional Improvement (lines 1-4)

Current Year 2013	Budget Year 2014	
9,443	0	1.
9,443	18,977	2.
0		3.
0		4.
18,886	18,977	5.

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current Year	Budget Year						Current Year 2013	Budget Year 2014	
Structured English Immersion Project - 1071										
260 Special Education-ELL Incremental Costs										
1000 Instruction	1.	0.00	75,150	14,850				86,470	90,000	4.1%
Support Services										
2100 Students	2.	0.00						0	0	
2200 Instruction	3.	0.00						0	0	
2300 General Administration	4.	0.00						0	0	
2400 School Administration	5.	0.00						0	0	
2500 Central Services	6.	0.00						0	0	
2600 Operation & Maintenance of Plant	7.	0.00						0	0	
2900 Other Support Services	8.	0.00						0	0	
Program 260 Subtotal (lines 1-8)	9.	0.00	75,150	14,850	0	0	0	86,470	90,000	4.1%
430 Pupil Transportation-ELL Incremental Costs										
Support Services										
2700 Student Transportation	10.	0.00						0	0	
Total Expenses (lines 9 and 10)	11.	0.00	75,150	14,850	0	0	0	86,470	90,000	4.1%

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Current Year	Budget Year						Current Year 2013	Budget Year 2014	
Compensatory Instruction Project - 1072										
265 Special Education-ELL Compensatory Instruction										
1000 Instruction	12.	0.00	75,150	14,850				86,470	90,000	4.1%
Support Services										
2100 Students	13.	0.00						0	0	
2200 Instruction	14.	0.00						0	0	
2300 General Administration	15.	0.00						0	0	
2400 School Administration	16.	0.00						0	0	
2500 Central Services	17.	0.00						0	0	
2600 Operation & Maintenance of Plant	18.	0.00						0	0	
2900 Other Support Services	19.	0.00						0	0	
Program 265 Subtotal (lines 12-19)	20.	0.00	75,150	14,850	0	0	0	86,470	90,000	4.1%
435 Pupil Transportation-ELL Compensatory Instruction										
Support Services										
2700 Student Transportation	21.	0.00						0	0	
Total Expenses (lines 20 and 21)	22.	0.00	75,150	14,850	0	0	0	86,470	90,000	4.1%

FY 2014 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078989000

1000 SCHOOLWIDE PROJECT	Totals		% Increase/Decrease
	Current Year 2013	Budget Year 2014	
100 Regular Education			
1000 Instruction	1,732,412	1,913,610	10.5%
Support Services			
2100 Students	73,776	123,780	67.8%
2200 Instruction	0	0	
2300 General Administration	0	0	
2400 School Administration	627,045	521,981	-16.8%
2500 Central Services	0	80,417	
2600 Operation & Maintenance of Plant	1,022,133	1,018,801	-0.3%
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	255,180	459,154	79.9%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	25,000	100,061	300.2%
610 School-Sponsored Cocurricular Activities	0	0	
620 School-Sponsored Athletics	0	0	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	3,735,546	4,217,804	12.9%
200 Special Education			
1000 Instruction	233,348	235,043	0.7%
Support Services			
2100 Students	0	0	
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	233,348	235,043	0.7%
300 Special Ed.Disability Title 8 PL 103-382 Add-On	0	0	
400 Pupil Transportation	524,666	531,355	1.3%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	63,786	0	-100.0%
Total	4,557,346	4,984,202	9.4%

The budget of American Basic Schools LLC for fiscal year 2014 was officially proposed by the Governing Board on June 26, 2013. The complete budget may be reviewed by contacting Robert Brown at 602 971 1451 or rbrown@csiaz.net.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Current Year 2013	Budget Year 2014	
Autism	0	0	
Developmental Delay	0	0	
Emotional Disability	0	0	
Hearing Impairment	0	0	
Other Health Impairments	0	0	
Specific Learning Disability	0	0	
Mild, Moderate, or Severe Intellectual Disability	0	0	
Multiple Disabilities	233,348	235,043	0.7%
Multiple Disabilities with Severe Sensory Impairment	0	0	
Orthopedic Impairment	0	0	
Speech/Language Impairment	0	0	
Traumatic Brain Injury	0	0	
Visual Impairment	0	0	
Gifted Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instruction	0	0	
Remedial Education	0	0	
Vocational and Technological Ed.	0	0	
Career Education	0	0	
Total	233,348	235,043	0.7%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Current Year 2013	Budget Year 2014	
Schoolwide	4,557,346	4,984,202	9.4%
Classroom Site Projects	211,790	299,335	41.3%
Instructional Improvement	18,886	18,977	0.5%
ELL Structured English Immersion	86,470	90,000	4.1%
ELL Compensatory Instruction	86,470	90,000	4.1%
Federal Projects	0	0	
State Projects	0	0	
Capital Acquisitions	0	135,000	
Total Expenses	4,960,962	5,617,514	13.2%

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 current year columns on the budget forms contain formulas that will bring forward budget amounts from the FY 2013 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 2013 budget must be saved as budget13.xls in the C:\CSFORMS folder. If the file is not named budget13.xls, the formulas will not function properly. Excel will ask the user to update information when the budget14.xls file is opened. Users should review amounts reported in the current year column to ensure they agree to the school's most recently revised FY 2013 budget.</p>
Cover	CTDS Number	<p>This cell will only accept entries of 9 digits. Do not include any slashes, dashes, etc. For school district-sponsored charter schools the last three digits will be 700 or greater and end in 5 or 0. All other charter schools enter your CTD number plus 3 zeros.</p>
Cover	Version	<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> <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>
Cover	Estimated Revenues	<p>Estimated revenues by source for FY 2014 should be based on the best information available at the time the budget is prepared. Estimated revenues may be more or less than estimated expenses.</p>
1	General	<p>Depreciation expense should not be reported on the budget forms. In addition, purchases of capital assets (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) should not be reported in the budget forms except in the Capital Acquisitions section of page 2.</p>
1	Program 200 and Program 300	<p>Schools with known special education students and programs at the time of budget adoption should budget for expenses in program code 200 (and 300, if applicable). 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 22.</p>

Page	Reference	Instruction
1	Program 550	Schools should budget for K-3 Reading Program expenses in program code 550. Schools that are assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their 3rd grade pupils reading far below the 3rd grade level according to the reading portion of the AIMS test, are not eligible to receive K-3 Reading monies until the school's K-3 Reading Program Plan has been approved by the State Board of Education.
1	Federal and State Projects, Line 38	The total of federal and state project expenses (project codes 1100 through 1499 from page 2) should be included on line 38. Schools should not include federal and state project expenses with other school wide project expenses on lines 1 through 37.
1	Employee Benefits	Schools participating in the Arizona State Retirement System should budget in object code 6200 at the rate of 11.30% for retirement contributions and 0.24% for long term disability contributions for covered positions. For positions subject to the Alternative Contribution Rate, schools should budget at the rate of 9.20%.
2	Federal and State Projects	Separate accountability is required for each federal and state project. Therefore, charter schools should estimate the expenses for each federal or state project in which the school participates. The totals on line 30 should agree with the total columns for federal and state projects on line 38 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 16.
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 16-27 should report amounts allocated by program type on page 2. The total special education expenses by type should equal the total of line 27 on page 1. Supporting documentation should be retained for the allocation of expenses budgeted for individual special education programs.
2	Special Education Programs by Type, Line 22	Program 200 Current Year and Program 200 Budget Year column totals should equal line 27 on pg. 1.

Page	Reference	Instruction
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 through 300 and 500 for the budget year.</p>
2	State Equalization Assistance Budgeted for Food Service Expenses	<p>Charter schools participating in the National School Lunch Program are required to spend a portion of their state equalization assistance to support the operation of their food service program. Schools must report on their budget the amount of state equalization assistance that will be expended for their food service program during the 2014 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.</p>
3-4	Classroom Site Project	<p>Charter schools receive revenues from the Classroom Site Fund each year. A.R.S. §15-977(G)(1) requires the Joint Legislative Budget Committee to calculate an estimated per pupil amount each year. For FY 2014 the estimated cash payment is \$310.00 per "Group A weighted" pupil (Total of Work sheet B, line I.A.3 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	Instructional Improvement Project	<p>See USFRCS page III-B-1 for guidance on the use of the Instructional Improvement Project (Project 1020).</p>
4	Instructional Improvement Project, Lines 3 and 4	<p>Instructional Improvement Project monies spent for Dropout Prevention programs and Instructional Improvement Programs must be spent for maintenance and operation purposes only.</p>
5	Structured English Immersion Project	<p>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.</p>

Page**Reference****Instruction**

5

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.