

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior Year	Budget Year						Prior Year 2016	Budget Year 2017	
Structured English Immersion Project - 1071										
260 Special Education-ELL Incremental Costs										
1000 Instruction	1.	0.00	0.00					0	0	1.
Support Services										
2100 Students	2.	0.00	0.00					0	0	2.
2200 Instruction	3.	0.00	0.00					0	0	3.
2300 General Administration	4.	0.00	0.00					0	0	4.
2400 School Administration	5.	0.00	0.00					0	0	5.
2500 Central Services	6.	0.00	0.00					0	0	6.
2600 Operation & Maintenance of Plant	7.	0.00	0.00					0	0	7.
2900 Other Support Services	8.	0.00	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	0.00					0	0	10.
Total Expenses (lines 9 and 10)	11.	0.00	0.00	0	0	0	0	0	0	11.

Expenses	Number of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
	Prior Year	Budget Year						Prior Year 2016	Budget Year 2017	
Compensatory Instruction Project - 1072										
265 Special Education-ELL Compensatory Instruction										
1000 Instruction	12.	0.00	0.00					0	0	12.
Support Services										
2100 Students	13.	0.00	0.00					0	0	13.
2200 Instruction	14.	0.00	0.00					0	0	14.
2300 General Administration	15.	0.00	0.00					0	0	15.
2400 School Administration	16.	0.00	0.00					0	0	16.
2500 Central Services	17.	0.00	0.00					0	0	17.
2600 Operation & Maintenance of Plant	18.	0.00	0.00					0	0	18.
2900 Other Support Services	19.	0.00	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	0.00					0	0	21.
Total Expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2017 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 038701000

	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
1000 SCHOOLWIDE PROJECT			
100 Regular Education			
1000 Instruction	2,142,305	2,342,879	9.4%
Support Services			
2100 Students	160,347	122,683	-23.5%
2200 Instruction	0	0	
2300 General Administration	872,762	879,339	0.8%
2400 School Administration	0	0	
2500 Central Services	30,000	24,000	-20.0%
2600 Operation & Maintenance of Plant	439,205	450,153	2.5%
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	0	0	
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	300,000	244,500	-18.5%
610 School-Sponsored Cocurricular Activities	0	0	
620 School-Sponsored Athletics	180,000	274,049	52.2%
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	4,124,619	4,337,603	5.2%
200 Special Education			
1000 Instruction	280,637	205,263	-26.9%
Support Services			
2100 Students	45,000	135,781	201.7%
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	325,637	341,044	4.7%
400 Pupil Transportation	9,000	12,500	38.9%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	0	0	
Total	4,459,256	4,691,147	5.2%

The budget of NORTHLAND PREPARATORY ACADEMY for fiscal year 2017 was officially proposed by the Governing Board on June 20, 2016. The complete budget may be reviewed by contacting Bob Lombardi at 928-214-8776 or blombardi@northlandprep.org.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Total All Disability Classifications	325,637	341,044	4.7%
Gifted Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instruction	0	0	
Remedial Education	0	0	
Vocational and Technological Ed.	0	0	
Career Education	0	0	
Total	325,637	341,044	4.7%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Schoolwide	4,459,256	4,691,147	5.2%
Classroom Site Projects	384,985	380,646	-1.1%
Instructional Improvement	24,000	25,000	4.2%
ELL Structured English Immersion	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	50,000	50,000	0.0%
State Projects	0	0	
Capital Acquisitions	170,000	130,000	-23.5%
Total Expenses	5,088,241	5,276,793	3.7%

Page	Reference	Instruction
Cover	General	<p>These instructions are provided to help charter schools prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. The forms have been set to print without "objects" so that the instructions buttons do not print.</p> <p>The cells in the prior year columns on the budget forms contain formulas that will bring forward budget amounts from the FY 2016 budget forms. However, the cells have not been protected so users may also enter the information manually. To bring forward amounts automatically, the most recently revised FY 2016 budget must be saved as budget16.xls in the C:\CSFORMS folder. If the file is not named budget16.xls, the formulas will not function properly. Excel will ask the user to update information when the budget17.xls file is opened. Users should review amounts reported in the prior year column to ensure they agree to the school's most recently revised FY 2016 budget.</p>
Cover	CTDS Number	<p>This cell will only accept entries of 9 digits. Do not include any slashes, dashes, etc. Enter the school's CTD number plus 3 zeros.</p>
Cover	Version	<p>The version of the budget being submitted on the cover page is formatted with a drop down menu. Select the appropriate choice from the menu: Proposed, Adopted, or Revised (including the revision number). Only choices in the menu may be entered in the cell.</p> <p>All information on the cover page must be completed/updated when the proposed, adopted, or revised budget is printed out for the Governing Board to sign. All information, excluding the Revenue information, must also be updated when the budget is revised.</p>
Cover	Estimated Revenues	<p>Estimated revenues by source for FY 2017 should be based on the best information available at the time the budget is prepared. Estimated revenues may be more or less than estimated expenses.</p>
1	General	<p>Depreciation expense should not be reported on the budget forms. In addition, purchases of capital assets (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) should not be reported in the budget forms except in the Capital Acquisitions section of page 2.</p> <p>The Student Success Project was repealed by Laws 2015, Ch. 15, §5. If schools have remaining monies in this project, they should be budgeted for in the Schoolwide Project.</p>

Page	Reference	Instruction
1	Program 200	Schools with known special education students and programs at the time of budget adoption should budget for expenses in program code 200. Also, budgeted special education expenses in program code 200 should be allocated by program type on page 2. Total budgeted expenses on line 27 should equal total Special Education Programs By Type on page 2, line 8.
1	Program 550	Schools should budget for K-3 Reading Program expenses in program code 550. Schools that are assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, or that have more than 10% of their 3rd grade pupils reading far below the 3rd grade level according to the reading portion of the AIMS test, or a successor test, are not eligible to receive K-3 Reading monies until the school's K-3 Reading Program Plan has been approved by the State Board of Education. A.R.S. §15-211
1	Federal and State Projects, Line 37	The total of federal and state project expenses (project codes 1100 through 1499 from page 2) should be included on line 37. Schools should not include federal and state project expenses with other school wide project expenses on lines 1 through 36.
1	Employee Benefits	Schools participating in the Arizona State Retirement System should budget in object code 6200 at the rate of 11.34% for retirement contributions and 0.14% for long term disability contributions for covered positions. For positions subject to the Alternative Contribution Rate, schools should budget at the rate of 9.47%.
2	Federal and State Projects	Separate accountability is required for each federal and state project. Therefore, charter schools should estimate the expenses for each federal or state project in which the school participates. The totals on line 30 should agree with the total columns for federal and state projects on line 37 of page 1. A.R.S §15-1261 requires charter schools to establish an E-rate Project to account for any E-rate funding received by the school. Monies budgeted for the E-rate Project should be included within the Other Federal Projects on line 17.
2	Capital Acquisitions	<p>Enter the increase in the capital asset accounts (land and land improvements, site improvements, buildings and building improvements, equipment, and construction in progress) for assets to be acquired by purchase, lease purchase, or construction.</p> <p>If the school budgets for capital acquisitions related to the K-3 Reading Program, the increase in the capital asset accounts for those acquisitions should be included by asset type on lines 1 through 5. The total of all capital acquisitions for the K-3 Reading Program should also be reported on line 7.</p>

Page	Reference	Instruction
2	Special Education Programs by Type	Schools budgeting for special education expenses in program code 200 on page 1, lines 16-26 should report amounts allocated by program type on page 2. Supporting documentation should be retained for the allocation of expenses budgeted for individual special education programs.
2	Special Education Programs by Type, Line 1	Schools should budget total expenses for the disability classifications defined in A.R.S. §15-761.
2	Special Education Programs by Type, Line 8	Program 200 Prior Year and Program 200 Budget Year column totals should equal line 27 on pg. 1.
2	Selected Expenses by Type	Audit services expense should be the total audit costs to be incurred during the budget year. Classroom instruction expenses should be the total of expenses budgeted in function code 1000 for program codes 100, 200 and 500 for the budget year.
2	State Equalization Assistance Budgeted for Food Service Expenses	Charter schools participating in the National School Lunch Program are required to spend a portion of their state equalization assistance to support the operation of their food service program. Schools must report on their budget the amount of state equalization assistance that will be expended for their food service program during the 2017 school year. This amount will be used to determine school compliance with state matching requirements pursuant to CFR Title 7, §210.17(a). ADE's Health and Nutrition Services will verify the amount reported on the budget was reported as spent when schools' annual financial reports are submitted. Any questions related to state matching requirements should be directed to Health and Nutrition Services at (602) 542-8700.
2	Instructional Improvement Project	See USFRCS page III-B-1 for guidance on the use of the Instructional Improvement Project (Project 1020).
2	Instructional Improvement Project, Lines 3 and 4	Instructional Improvement Project monies spent for Dropout Prevention programs and Instructional Improvement Programs must be spent for maintenance and operation purposes only.

Page**Reference****Instruction**

3

Classroom Site Project

Charter schools receive revenues from the Classroom Site Fund each year. A.R.S. §15-977(G)(1) requires the Joint Legislative Budget Committee to calculate an estimated per pupil amount each year. For FY 2017 the estimated cash payment is \$332.00 per “Group A weighted” pupil (Total of Work sheet B, line I.A.4 and Work sheet B.2 lines I.A.3 and III.A.3).

4

Structured English Immersion Project

See USFRCS page III-B-2 for guidance on the use of the Structured English Immersion Project (Project 1071). In order to efficiently record structured English immersion expenses, schools should be using program code 260, Special Education—ELL Incremental Costs and Program 430, Pupil Transportation—ELL Incremental Costs, as applicable.

4

Compensatory Instruction Project

See USFRCS page III-B-2 for guidance on the use of the Compensatory Instruction Project (Project 1072). In order to efficiently record structured English immersion and compensatory instruction expenses, schools should be using program codes 265, Special Education—ELL Compensatory Instruction and Program 435, Pupil Transportation—ELL Compensatory Instruction, as applicable.

[Budget Summary](#)

General

The information on the Budget Summary is self-populating and will be automatically brought forward from the other pages of the Budget.