

FY 2020 CHARTER SCHOOL ANNUAL BUDGET FORMS

SUBMISSION AND PUBLICATION INFORMATION

A.R.S. §§15-183(E)(6) and 15-905 require schools to prepare and submit a budget, in electronic format, containing the information and in the form provided by the Arizona Department of Education (ADE). A.R.S. §15-903(A) requires the Superintendent of Public Instruction in conjunction with the Auditor General to prescribe the budget format to be used by charter schools. The Auditor General and ADE developed the budget format in Excel to incorporate the information schools are statutorily required to include in their annual budget. This format will assist schools in complying with budget preparation and submission requirements. ADE will only accept FY 2020 budget forms submitted electronically using the Excel forms with the 5/19 revision date. Schools may download a copy of the Excel forms from the Auditor General's website at <https://www.azauditor.gov/reports-publications/charter-schools/forms> or ADE's website at www.azed.gov/finance/lea-budget-resources/.

The completed forms must be uploaded via the Common Logon, on ADE's website at www.ade.az.gov/CommonLogon. For password information or help, please contact ADE's Support Center at (602) 542-7378 [outside the Phoenix area call (866) 577-9636], or enterprise@ade.az.gov. After uploading files, schools should check their file submission page (www.ade.az.gov/Budget/EntitySelection.asp) to verify the files have processed. If a file did not process, follow the instructions contained in the error message and upload the corrected file(s). If you are unable to correct an error, please contact the ADE Budget Team at SFBudgetTeam@azed.gov.

Each charter school is statutorily required to annually prepare a proposed budget no later than July 5. A copy of the proposed budget must be kept on file at the school and made available to the public upon request. **The Board-approved proposed budget and a notice of public hearing and governing board meeting to adopt a budget must also be uploaded via the Common Logon for posting on ADE's website no later than 10 days prior to the meeting to adopt.** Schools must use the enclosed BudgetAdoptionHearingNotification20.xls file for uploading the notice to ADE. In accordance with A.R.S. §15-185(M), schools that maintain their own website must post a copy of the proposed budget or budget summary and hearing notification on the school's website. A self-populating budget summary is included in the Excel file. After the proposed budget or budget summary page and notification have been posted on the school's website, the school should email the School Finance Budget Team (SFBudgetTeam@azed.gov) a clickable link to the page on their website that contains the 2 items. For audit purposes, the school should retain a copy of the email and a screen shot of the page on its website. The screen shot **should not** be sent to ADE.

In addition, A.R.S. §15-189.05 requires each school to prominently post average teacher salary information on its website home page separately from its budget. Schools must post 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, as shown on the Budget Cover page. As the statute does not provide a definition of a teacher, each school should be consistent in the type of salary information reported from year to year.

Schools must adopt a budget no later than July 15 and electronically submit the adopted budget to the Superintendent of Public Instruction no later than July 18.

Each time the forms are submitted electronically to ADE, the school should record the date in the space provided on the cover page and **2 school officials should sign the cover page where indicated**. Within 5 days of the electronic submission to ADE, the school should scan and email the signed cover page to SFBudgetTeam@azed.gov. ADE will only accept electronic/scanned copies of the cover page.

GENERAL INFORMATION AND INSTRUCTIONS

The budget20.xls file includes the cover page, contact information page, pages 1 through 4 of the budget forms, a budget summary page, a data entry page, a calculations page, and a CHAR55 page.

Schools should complete the data entry page first. Amounts on all sheets should be rounded to the nearest dollar. Schools do not need to enter any information on the calculations or CHAR55 pages. These pages are automatically completed based on information entered on the data entry page.

The forms have been revised for recent legislation as needed, and include the following changes:

- The base level increased to \$4,150.43 for FY 2020. The Governor and Legislature intend for the increase in the base level above the 2% inflation adjustment provided by A.R.S. §15-901.01 to be used for teacher salary increases. (Laws 2019, Ch. 265, §§7 and 27)
- Renamed the Structured English Immersion Project to the English Language Learner Project. (A.R.S. §15-756.04, as amended by Laws 2019, Ch. 3, §5)

Detailed instructions for preparing the forms are included on an instructions tab in the Excel file. Instructions for preparing the data entry page have been included within the sheet itself.

USING THE BUDGET FORMS

Grid lines have been turned off to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing.

The charter school name, county, and CTDS number should be entered on the cover page of the budget forms. This information will be automatically transferred to the other sheets in the file.

The spreadsheets will automatically perform mathematical calculations and bring forward certain amounts from one sheet to another. **Therefore, information can and should be entered only in unprotected cells.** Users can move from one unprotected cell to another on a sheet by using the Tab key. Schools should not change or delete formulas unless specifically instructed to do so by the Auditor General's Office or ADE.

To ensure that the school's data can be properly processed by ADE, rows and columns should not be added or deleted, information should not be copied and pasted from the prior year's forms, and sheet tabs should not be renamed. Excel files must be submitted in Excel 97-2003 format (.xls).

BUDGET REVISIONS

Schools may revise their adopted budgets during the fiscal year provided all revisions are completed and approved at a Governing Board meeting before May 15. If a school overestimated its budgeted student count it **must** revise its budget before May 15. If a school underestimated its student count or state equalization assistance, or received federal or state grants or other miscellaneous receipts that were not included in its adopted budget, the school may choose to revise its budget before May 15 to include any additional monies received or expected to be received for the fiscal year.

Schools should use the most recent recalculated 100th-day student count reports in revising their budget. Schools that revise their budget must submit fully completed budget forms to ADE School Finance by May 18 by uploading via the Common Logon. An adopted budget must have been submitted by the school and successfully processed by ADE prior to submitting a revised budget. If a school submits any budget revisions throughout the year, it should ensure that the average teacher salary information is updated on its budget forms and website.

A hard copy should be printed, signed by 2 school officials, and provided to the Governing Board to sign. A copy of the signed cover page must be emailed to ADE's budget team within 5 days of the electronic submission.

PRINTING

The budget forms, including the data entry page and calculations page, have been formatted to print on legal-size paper. The CHAR55 has been formatted to print on letter-size paper. Since the minimum margin setting for printers may differ from what was used to set up these files, a little experimentation may be needed to get each sheet to print on 1 page. Users should try changing the "scaling" under page setup.

If you have any questions, please call the Arizona Auditor General's Office, Accounting Services Division at (602) 553-0333, or ADE School Finance at (602) 542-5695. Questions regarding electronic submission of the budget forms should be referred to ADE.