

CHARTER SCHOOL Vista College Preparatory, Inc.
 Charter Name

 d.b.a. (as applicable)

COUNTY Maricopa CTDS NUMBER 078224000

FY 2017

STATE OF ARIZONA

CHARTER SCHOOL ANNUAL BUDGET

Adopted
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the School Year 2017 was

Proposed	<u>June 13, 2016</u>
Adopted	<u>July 13, 2016</u>
Revised	_____
	Date

_____	_____
_____	_____
_____	_____
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_____	_____
_____	_____
SIGNED	TITLE

REVENUES

1. TOTAL BUDGETED REVENUES FOR FISCAL YEAR 2016	\$ <u>1,796,716</u>
2. ESTIMATED REVENUES BY SOURCE FOR FISCAL YEAR 2017	
Local	1000 \$ <u>99,520</u>
Intermediate	2000 \$ _____
State	3000 \$ <u>1,661,120</u>
Federal	4000 \$ <u>520,856</u>
TOTAL	\$ <u>2,281,496</u>

Charter School Contact Employee: Julia Meyerson
 Telephone: 602-374-7159 Email: jmeyerson@vistacollegeprep.org

The budget file(s) for FY 2017 sent to the Arizona Department of Education on July 15, 2016 contain(s) the data for the budget described at left.

_____ School Official Signature	_____ School Official Signature
_____ School Official (Typed Name)	_____ School Official (Typed Name)

EXPENSES	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
						Prior Year 2016	Budget Year 2017	
1000 Schoolwide Project								
100 Regular Education								
1000 Instruction	338,796	15,301	4,400		2,000	528,764	360,497	-31.8%
Support Services								
2100 Students						10,847	0	-100.0%
2200 Instruction	67,500	10,125	11,500	21,100		140,469	110,225	-21.5%
2300 General Administration						0	0	
2400 School Administration	206,500	32,275	7,091	7,100		176,837	252,966	43.1%
2500 Central Services	286,000	42,900	40,820	1,200		37,426	370,920	891.1%
2600 Operation & Maintenance of Plant			72,000	25,000	1,500	58,581	98,500	68.1%
2900 Other Support Services						0	0	
3000 Operation of Noninstructional Services			2,700			1,866	2,700	44.7%
4000 Facilities Acquisition & Construction						0	0	
5000 Debt Service					83,116	137,335	83,116	-39.5%
610 School-Sponsored Cocurricular Activities						0	0	
620 School-Sponsored Athletics						0	0	
630, 700, 800, 900 Other Programs						0	0	
Subtotal (lines 1-14)	898,796	100,601	138,511	54,400	86,616	1,092,125	1,278,924	17.1%
200 Special Education								
1000 Instruction	42,000	6,300				16,519	48,300	192.4%
Support Services								
2100 Students			42,312			14,000	42,312	202.2%
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	
Subtotal (lines 16-26)	42,000	6,300	42,312	0	0	30,519	90,612	196.9%
400 Pupil Transportation			90,000			64,440	90,000	39.7%
530 Dropout Prevention Programs						0	0	
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	
550 K-3 Reading	47,996	16,179				0	64,175	
Subtotal (lines 15 and 27-31)	988,792	123,080	270,823	54,400	86,616	1,187,084	1,523,711	28.4%
Classroom Site Projects (from page 3, line 40)	74,610	24,870	0	0		69,191	99,480	43.8%
Instructional Improvement Project (from page 2, line 5)						7,442	8,820	18.5%
Structured English Immersion 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 30)						417,770	520,856	24.7%
Total (lines 32-37)	1,063,402	147,950	270,823	54,400	86,616	1,681,487	2,152,867	28.0%

FEDERAL AND STATE PROJECTS

1100-1399 FEDERAL PROJECTS

	Prior Year 2016	Budget Year 2017	
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	80,354	100,800	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	0	500	2.
3. 1160 ESEA Title IV-21st Century Schools	0	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	0	0	5.
6. 1200 ESEA Title VII-Indian Education	0	0	6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0	0	7.
8. 1220 IDEA, Part B	9,000	15,120	8.
9. 1230 Johnson-O'Malley	0	0	9.
10. 1240 Workforce Investment Act	0	0	10.
11. 1250 AEA-Adult Education	0	0	11.
12. 1260-1270 Vocational Education-Basic Grants	0	0	12.
13. 1280 ESEA Title X-Homeless Education	0	0	13.
14. 1290 Medicaid Reimbursement	0	0	14.
15. 1300 Charter School Implementation Proj. (Stimulus)	209,082	250,000	15.
16. 13__ Impact Aid		0	16.
17. 1310-1399 Other Federal Projects	119,334	154,436	17.
18. Total Federal Projects (lines 1-17)	417,770	520,856	18.
1400-1499 STATE PROJECTS			
19. 1400 Vocational Education	0	0	19.
20. 1410 Early Childhood Block Grant	0	0	20.
21. 1420 Extended School Year-Pupils with Disabilities	0	0	21.
22. 1425 Adult Basic Education	0	0	22.
23. 1430 Chemical Abuse Prevention Programs	0	0	23.
24. 1435 Academic Contests	0	0	24.
25. 1450 Gifted Education	0	0	25.
26. 1460 Environmental Special Plate	0	0	26.
27. 1465 Charter School Stimulus Fund	0	0	27.
28. 1470-1499 Other State Projects	0	0	28.
29. Total State Projects (lines 19-28)	0	0	29.
30. Total Federal and State Projects (lines 18 and 29)	417,770	520,856	30.

CAPITAL ACQUISITIONS

	Prior Year	Budget Year	
1. 0191 Land and Land Improvements	0	0	1.
2. 0192 Site Improvements	0	0	2.
3. 0194 Buildings and Building Improvements	12,000	1,500,000	3.
4. 0196 Equipment	0	10,000	4.
5. 0198 Construction in Progress	0	0	5.
6. Total Capital Acquisitions (lines 1-5)	12,000	1,510,000	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 Prior Year 2016	Program 200 Budget Year 2017	
1. Total All Disability Classifications	30,519	90,612	1.
2. Gifted Education	0	0	2.
3. ELL Incremental Costs	0	0	3.
4. ELL Compensatory Instruction	0	0	4.
5. Remedial Education	0	0	5.
6. Vocational and Technological Ed.	0	0	6.
7. Career Education	0	0	7.
8. Total (lines 1-7)	30,519	90,612	8.

INSTRUCTIONAL IMPROVEMENT PROJECT

Indicate amounts budgeted in Project 1020 for the following:

	Prior Year 2016	Budget Year 2017	
1. Teacher Compensation Increases	0	0	1.
2. Class Size Reduction	0	0	2.
3. Dropout Prevention Programs	0	0	3.
4. Instructional Improvement Programs	7,442	8,820	4.
5. Total Instructional Improvement (lines 1-4)	7,442	8,820	5.

PROPOSED RATIOS FOR SPECIAL EDUCATION

Teacher-Pupil	1 to	15.0
Staff-Pupil	1 to	7.0

SELECTED EXPENSES BY TYPE

(Must be included on page 1)

Audit Services	80,000
Classroom Instruction	692,952

STATE EQUALIZATION ASSISTANCE BUDGETED FOR FOOD SERVICE EXPENSES

Enter the amount of State Equalization Assistance budgeted for Food Service, Function 3100:

2,700

Expenses		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ Decrease	
						Prior Year 2016	Budget Year 2017		
Classroom Site Project 1011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	14,922	4,974			13,965	19,896	42.5%	1.
2100 Support Services - Students	2.					0	0		2.
2200 Support Services - Instruction	3.					0	0		3.
Program 100 Subtotal (lines 1-3)	4.	14,922	4,974			13,965	19,896	42.5%	4.
200 Special Education									
1000 Instruction	5.					0	0		5.
2100 Support Services - Students	6.					0	0		6.
2200 Support Services - Instruction	7.					0	0		7.
Program 200 Subtotal (lines 5-7)	8.	0	0			0	0		8.
Other Programs (Specify)									
1000 Instruction	9.					0	0		9.
2100 Support Services - Students	10.					0	0		10.
2200 Support Services - Instruction	11.					0	0		11.
Other Programs Subtotal (lines 9-11)	12.	0	0			0	0		12.
Total Expenses (lines 4, 8, and 12)	13.	14,922	4,974			13,965	19,896	42.5%	13.
Classroom Site Project 1012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	29,844	9,948			27,298	39,792	45.8%	14.
2100 Support Services - Students	15.					0	0		15.
2200 Support Services - Instruction	16.					0	0		16.
Program 100 Subtotal (lines 14-16)	17.	29,844	9,948			27,298	39,792	45.8%	17.
200 Special Education									
1000 Instruction	18.					0	0		18.
2100 Support Services - Students	19.					0	0		19.
2200 Support Services - Instruction	20.					0	0		20.
Program 200 Subtotal (lines 18-20)	21.	0	0			0	0		21.
Other Programs (Specify)									
1000 Instruction	22.					0	0		22.
2100 Support Services - Students	23.					0	0		23.
2200 Support Services - Instruction	24.					0	0		24.
Other Programs Subtotal (lines 22-24)	25.	0	0			0	0		25.
Total Expenses (lines 17, 21, and 25)	26.	29,844	9,948			27,298	39,792	45.8%	26.
Classroom Site Project 1013 - Other									
100 Regular Education									
1000 Instruction	27.	29,844	9,948			27,928	39,792	42.5%	27.
2100 Support Services - Students	28.					0	0		28.
2200 Support Services - Instruction	29.					0	0		29.
Program 100 Subtotal (lines 27-29)	30.	29,844	9,948	0	0	27,928	39,792	42.5%	30.
200 Special Education									
1000 Instruction	31.					0	0		31.
2100 Support Services - Students	32.					0	0		32.
2200 Support Services - Instruction	33.					0	0		33.
Program 200 Subtotal (lines 31-33)	34.	0	0	0	0	0	0		34.
530 Dropout Prevention Programs									
1000 Instruction	35.					0	0		35.
Other Programs (Specify)									
1000 Instruction	36.					0	0		36.
2100, 2200 Support Services - Students/Instruction	37.					0	0		37.
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0	0	0		38.
Total Expenses (lines 30, 34, 35, and 38)	39.	29,844	9,948	0	0	27,928	39,792	42.5%	39.
Total Classroom Site Projects (lines 13, 26, and 39)	40.	74,610	24,870	0	0	69,191	99,480	43.8%	40.

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	0	
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	0.00	0	0	0	0	0	0	
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	0.00	0	0	0	0	0	0	

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	0	
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	0.00	0	0	0	0	0	0	
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	0.00	0	0	0	0	0	0	

FY 2017 SUMMARY OF CHARTER SCHOOL PROPOSED BUDGET

CTDS Number 078224000

	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
1000 SCHOOLWIDE PROJECT			
100 Regular Education			
1000 Instruction	528,764	360,497	-31.8%
Support Services			
2100 Students	10,847	0	-100.0%
2200 Instruction	140,469	110,225	-21.5%
2300 General Administration	0	0	
2400 School Administration	176,837	252,966	43.1%
2500 Central Services	37,426	370,920	891.1%
2600 Operation & Maintenance of Plant	58,581	98,500	68.1%
2900 Other Support Services	0	0	
3000 Operation of Noninstructional Services	1,866	2,700	44.7%
4000 Facilities Acquisition & Construction	0	0	
5000 Debt Service	137,335	83,116	-39.5%
610 School-Sponsored Cocurricular Activities	0	0	
620 School-Sponsored Athletics	0	0	
630, 700, 800, 900 Other Programs	0	0	
Regular Education Subtotal	1,092,125	1,278,924	17.1%
200 Special Education			
1000 Instruction	16,519	48,300	192.4%
Support Services			
2100 Students	14,000	42,312	202.2%
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	30,519	90,612	196.9%
400 Pupil Transportation	64,440	90,000	39.7%
530 Dropout Prevention Programs	0	0	
540 Joint Career & Tech. Ed. & Voc. Ed. Center	0	0	
550 K-3 Reading	0	64,175	
Total	1,187,084	1,523,711	28.4%

The budget of Vista College Preparatory, Inc. for fiscal year 2017 was officially proposed by the Governing Board on June 13, 2016. The complete budget may be reviewed by contacting Julia Meyerson at 602-374-7159 or jmeyerson@vistacollegeprep.org.

SPECIAL EDUCATION PROGRAMS	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Total All Disability Classifications	30,519	90,612	196.9%
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	30,519	90,612	196.9%

EXPENSES BY PROJECT			
	Totals		% Increase/Decrease
	Prior Year 2016	Budget Year 2017	
Schoolwide	1,187,084	1,523,711	28.4%
Classroom Site Projects	69,191	99,480	43.8%
Instructional Improvement	7,442	8,820	18.5%
ELL Structured English Immersion	0	0	
ELL Compensatory Instruction	0	0	
Federal Projects	417,770	520,856	24.7%
State Projects	0	0	
Capital Acquisitions	12,000	1,510,000	12483.3%
Total Expenses	1,693,487	3,662,867	116.3%

Page

Reference

Cover

General

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CTDS Number

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Estimated Revenues

1

General

Page	Reference
1	Program 200
1	Program 550
1	Federal and State Projects, Line 37
1	Employee Benefits
2	Federal and State Projects
2	Capital Acquisitions

Page	Reference
2	Special Education Programs by Type
2	Special Education Programs by Type, Line 1
2	Special Education Programs by Type, Line 8
2	Selected Expenses by Type
2	State Equalization Assistance Budgeted for Food Service Expenses
2	Instructional Improvement Project

Page

Reference

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Instructional
Improvement Project,
Lines 3 and 4

3

Classroom Site Project

4

Structured English
Immersion Project

4

Compensatory
Instruction Project

Budget
Summary

General

Instruction

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.

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.

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.

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.

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.

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.

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.

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.

Instruction

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.

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

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.

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%.

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.

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.

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.

Instruction

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.

Schools should budget total expenses for the disability classifications defined in A.R.S. §15-761.

Program 200 Prior Year and Program 200 Budget Year column totals should equal line 27 on pg. 1.

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.

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.

See USFRCS page III-B-1 for guidance on the use of the Instructional Improvement Project (Project 1020).

Instruction

Instructional Improvement Project monies spent for Dropout Prevention programs and Instructional Improvement Programs must be spent for maintenance and operation purposes only.

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).

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.

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.

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