



## USFRCS MEMORANDUM NO. 81

**TO:** Arizona Charter School Administrators;  
Administrators of School Districts Sponsoring Charter Schools

**FROM:** Magdalene D. Haggerty, Office of the Auditor General  
Vicki G. Salazar, Arizona Department of Education (ADE)

**DATE:** October 1, 2009

**SUBJECT:** Revised Charter School Annual Budget Forms, Work Sheets, and Instructions for Fiscal Year (FY) 2010 (Amends USFRCS Memorandum No. 79)

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The 49<sup>th</sup> Legislature, 1<sup>st</sup> Regular Session and 3<sup>rd</sup> Special Session have now concluded, and additional legislation has been enacted that changes the forms and work sheets issued on June 16, 2009, with USFRCS Memorandum No. 79. The changes to these revised budget forms and work sheets are explained below. Schools should revise their budget before May 15, 2010, to include these changes.

### **Budget Forms**

#### **Page 2**

A column was added to the Special Education Programs table to separately budget expenses for Program 200. These expenses should also be included in the Total Budget Year column along with Program 300 expenses. In addition, pursuant to Laws 2009, Chapter 95, §24 a row was added to the Special Education Programs table for Developmental Delay.

#### **State Fiscal Stabilization Fund Supplement**

A Supplement page was added for the American Recovery and Reinvestment Act, State Fiscal Stabilization Fund (SFSF) monies. Only schools that budget expenses for SFSF monies in accordance with Laws 2009, 3<sup>rd</sup> Special Session, Chapter 11, §14 must complete the Supplement. For-profit schools are not eligible to receive these monies; therefore, only governmental and not-for-profit schools will utilize the Supplement.

Expenses from SFSF monies should be budgeted by program code in the Schoolwide Project. The expenses should also be included on lines 1-11, 14, 16-26, and 29 on page 1 of the Budget, as appropriate. Disbursements for capital acquisitions should be included in the table on page 2 of the Budget, as appropriate.

SFSF monies cannot be used for the following purposes:

- Facility maintenance costs
- Capital costs for facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public, such as swimming pools

- Purchase or upgrade of vehicles
- Improvement of stand-alone facilities, or other facilities whose purpose is not the education of children, such as school administration, operations, or logistical support facilities

### **Budget Work Sheets**

#### **Work Sheet B**

Developmental Delay disability category was added to line I.B.10. For additional information regarding the new disability category, please refer to ADE's Special Education Memorandum located at [www.azed.gov/ess/funding/datamanagement/documents/NewDDNeedCategoryMemo.pdf](http://www.azed.gov/ess/funding/datamanagement/documents/NewDDNeedCategoryMemo.pdf).

#### **Work Sheet C**

Laws 2009, 3<sup>rd</sup> Special Session, Chapter 2, §3 set the base level amount at \$3,267.72.

Laws 2009, Chapter 95, §8 allowed charter schools that provide 200 days of instruction to increase the base level amount by 5%. To be eligible for this increase in funding, the school must be approved for 200 days of instruction by its sponsor and have submitted a 200 days of instruction calendar.

#### **Work Sheet D**

Laws 2009, 3<sup>rd</sup> Special Session, Chapter 2, §1 increased the additional assistance amount for grades K-8 to \$1,588.44 and the amount for grades 9-12 to \$1,851.30.

Schools must use these revised budget forms and work sheets to submit revisions to ADE.

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

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