

Charter school

Skyview School, Inc.

Charter name

Skyview School

d.b.a. (as applicable)

County Yavapai

CTDS number 138752000

FY 2023
State of Arizona
Charter School Annual Financial Report

We, the Governing Board of the Charter School, hereby certify the Annual Financial Report and School Level Reporting form per A.R.S. §§15-183(E)(6) and 15-904 for Fiscal Year 2023.

Table with 2 columns: Signed, Title. Rows include President, Member, Member, Member, Member, Member, Member.

The annual financial report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 9/29/2023 contain(s) the data for the annual financial report described at left.

Table with 2 columns: Charter school official signature, Email. Rows include Dena Ford, Dianne Jacobson.

Table with 2 columns: Total expenses by project, Amount. Rows include Schoolwide and Other Special Projects, Classroom Site Project.

**Revenue**

**1000 Local sources**

- 1. 1310 Tuition from individuals
- 2. 1320 Tuition from other Arizona schools or districts
- 3. 1410 Transportation fees from individuals
- 4. 1420 Transportation fees from other Arizona schools or districts
- 5. 1500 Earnings on investments
- 6. 1600 Food service (from Food Service AFR, line 2)
- 7. 1700 School activities
- 8. 1750 Revenue from enterprise activities
- 9. 1790 Extracurricular activities fees tax credit
- 10. 1800 Revenue from community services activities
- 11. 1900 Other revenues and gains from local sources
- 12. 1920 Contributions and donations from private sources
- 13. Other revenue from local sources (specify)
- 14. Subtotal (lines 1-13)

**2000 Intermediate sources**

- 15. 2100 Unrestricted
- 16. 2200 Restricted
- 17. Other revenue from intermediate sources (specify)
- 18. Subtotal (lines 15-17)

**3000 State sources**

- 19. 3110 State Equalization Assistance
- 20. 3130-3150 Other unrestricted

**4000 Federal sources**

- 25. 4100, 4300 Unrestricted/restricted received directly from the federal government
- 26. 4200, 4500 Unrestricted/restricted received from the federal government through the State
- 27. 4700 Revenue received from the federal government through other intermediate agencies
- 28. 4800 Federal impact aid
- 29. 4900 Revenue for/on behalf of the school
- 30. Other revenue from federal sources (specify)
- 31. Subtotal (lines 25-30)

**32. Total revenue from all sources (lines 14, 18, 24, and 31)**

Actual
0
0
0
0
1,790
0
97,155
0
20,514
0
255
62,215
0
181,929
0
0
0
0
1,933,810
0
213,837
0
0
0
2,147,647
0
174,490
0
0
0
0
0
174,490
2,504,066

1600 Food service revenues (from accounting data)  
\$0

	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease in actual
						Budget	Actual	
<b>Expenses</b>								
<b>1000 Schoolwide Project and 1500-1999 Other Special Projects</b>								
<b>1000 Regular education</b>								
1000 Instruction	770,627	256,558	0	29,304	0	1,098,923	1,056,489	898,466 17.59%
2000 Support services								
2100 Students	0	0	57,145	9,105	0	61,000	66,250	35,527 86.48%
2200 Instruction	0	0	4,122	20,542	0	33,000	24,664	28,879 -14.60%
2300 General administration	0	0	22,291	0	0	25,940	22,291	24,991 -10.80%
2400 School administration	139,140	46,323	18,922	25,736	14,969	249,552	245,090	232,306 5.50%
2500 Central services	0	0	28,044	0	0	26,700	28,044	26,700 5.03%
2600 Operation & maintenance of plant	90	30	153,004	27,419	0	151,599	180,543	123,587 46.09%
2900 Other support services	0	0	0	0	0	0	0	0 0.00%
3000 Operation of noninstructional services	0	0	0	0	0	0	0	0 0.00%
4000 Facilities acquisition & construction	0	0	0	0	0	0	0	0 0.00%
5000 Debt service	0	0	0	0	0	87,000	19,669	22,514 -12.64%
610 School-sponsored cocurricular activities	0	0	0	0	0	0	0	0 0.00%
620 School-sponsored athletics	0	0	0	0	0	0	0	0 0.00%
630 Other instructional programs	0	0	0	0	0	0	0	0 0.00%
700, 800, 900 Other programs	0	0	0	0	0	0	0	0 0.00%
Subtotal (lines 1-15)	909,857	302,911	283,528	112,106	34,638	1,733,714	1,643,040	1,392,970 17.95%
<b>200 Special education</b>								
1000 Instruction	89,076	29,655	0	1,732	0	128,556	120,463	116,637 3.28%
2000 Support services								
2100 Students	0	0	75,820	0	0	60,500	75,820	72,415 4.70%
2200 Instruction	0	0	0	0	0	0	0	0 0.00%
2300 General administration	0	0	0	0	0	0	0	0 0.00%
2400 School administration	0	0	0	0	0	0	0	0 0.00%
2500 Central services	0	0	0	0	0	0	0	0 0.00%
2600 Operation & maintenance of plant	0	0	0	0	0	0	0	0 0.00%
2900 Other support services	0	0	0	0	0	0	0	0 0.00%
3000 Operation of noninstructional services	0	0	0	0	0	0	0	0 0.00%
4000 Facilities acquisition & construction	0	0	0	0	0	0	0	0 0.00%
5000 Debt service	0	0	0	0	0	0	0	0 0.00%
Subtotal (lines 17-27)	89,076	29,655	75,820	1,732	0	189,056	196,283	189,052 3.82%
400 Pupil transportation	0	0	0	0	0	0	0	0 0.00%
530 Dropout prevention programs	0	0	0	0	0	0	0	0 0.00%
540 Joint career & technical ed. & vocational ed. center	0	0	0	0	0	0	0	0 0.00%
550 K-3 Reading	12,500	4,162	0	0	0	15,125	16,662	14,641 13.80%
Subtotal (lines 16 and 28-32)	1,011,433	336,728	359,348	113,838	34,638	1,937,895	1,855,985	1,596,663 16.24%
Classroom Site Project (from page 3, line 6)	145,375	28,812	6,909	13,631		198,240	194,727	183,629 6.04%
Instructional Improvement Project						10,000	12,015	10,952 9.71%
English Language Learner Project (from page 5, line 14)	0	0	0	0	0	0	0	0 0.00%
Compensatory Instruction Project (from page 5, line 28)	0	0	0	0	0	0	0	0 0.00%
Federal and State Projects (from page 8, line 34)						211,648	172,638	327,410 -47.27%
Total (lines 33-38)						2,357,783	2,235,365	2,118,654 5.51%
39.								

Charter school

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County Yavapai

CTDS number 138752000

Expenses	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals	
					Budget	Actual
<b>Classroom Site Project 1010</b>						
1000 Instructions	145,375	28,812	0	13,631	188,240	187,818
2100 Support services—students	0	0	2,184	0	0	2,184
2200 Support services—instructions	0	0	4,725	0	10,000	4,725
2300 Support services—general administration						
3300 Community services operation	0	0	0	0	0	0
Total Classroom Site Project (lines 1-5)	145,375	28,812	6,909	13,631	198,240	194,727

<b>Classroom Site Project 1010 property payments</b>	Budget	Actual
Property disbursements	0	0
Interest 6850	0	0
Redemption of principal	0	0

<b>Additional Classroom Site Project information</b>	Classroom Site Project 1010
Beginning project balance	63,378
Revenues	195,736
Interest earned	0
Total revenues (lines 11 and 12)	195,736
Total available (lines 10 and 13)	259,114
Expenses (from lines 6, 7, 8, and 9)	194,727
Ending project balance (line 14 minus line 15)	64,387

Expenses	Instruction 1000	Support services 2000	Totals	
			Budget	Actual
<b>Instructional Improvement Project 1020</b>				
1. Teacher compensation increases	0	0	0	0
2. Class size reduction	0	0	0	0
3. Dropout prevention programs	0	0	0	0
4. Instructional improvement programs	9,211	2,804	10,000	12,015
5. Total Inst. Imp. expenses (lines 1-4, should equal line 9 below)	9,211	2,804	10,000	12,015

Additional Instructional Improvement Project information	Actual
6. Beginning project balance	644
7. Revenues	18,101
8. Total available (lines 6 and 7)	18,745
9. Expenses (line 5 above)	12,015
10. Ending project balance (line 8 minus line 9)	6,730

Arizona Industry Credentials Incentive Project—detailed expenses	Budget	Actual
1. Teacher instructional costs and professional development	0	0
2. Student cost of certification, credentialing or licensure	0	0
3. Developmental costs	0	0
4. Instructional hardware, software or supplies	0	0
5. Career exploration	0	0
6. Total Arizona Industry Credentials Incentives expenses	0	0

Revenues and expenses	Beginning project balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Total expenses		Ending project balance
								Budget	Actual	
<b>English Language Learner Project—1071</b>										
<b>Revenues</b>										
1. 3200 Restricted revenue from State sources		0								
2. 1500 Earnings on investments		0								
3. Total revenues (lines 1 and 2)		0								
<b>Expenses</b>										
4. 260 Special education—ELL incremental costs			0	0	0	0	0	0	0	
1000 Instruction										
2000 Support services										
2100 Students			0	0	0	0	0	0	0	
2200 Instruction			0	0	0	0	0	0	0	
2300 General administration			0	0	0	0	0	0	0	
2400 School administration			0	0	0	0	0	0	0	
2500 Central services			0	0	0	0	0	0	0	
2600 Operation & maintenance of plant			0	0	0	0	0	0	0	
2900 Other support services			0	0	0	0	0	0	0	
11. Program 260 subtotal (lines 4-11)			0	0	0	0	0	0	0	
12. 430 Pupil transportation—ELL incremental costs										
2000 Support services										
2700 Student transportation			0	0	0	0	0	0	0	
13. Total (lines 12 and 13)	0	0	0	0	0	0	0	0	0	0
14.										
<b>Compensatory Instruction Project—1072</b>										
<b>Revenues</b>										
15. 3200 Restricted revenue from State sources		0								
16. 1500 Earnings on investments		0								
17. Total revenues (lines 15 and 16)		0								
<b>Expenses</b>										
18. 265 Special education—ELL compensatory instruction			0	0	0	0	0	0	0	
1000 Instruction										
2000 Support services										
2100 Students			0	0	0	0	0	0	0	
2200 Instruction			0	0	0	0	0	0	0	
2300 General administration			0	0	0	0	0	0	0	
2400 School administration			0	0	0	0	0	0	0	
2500 Central services			0	0	0	0	0	0	0	
2600 Operation & maintenance of plant			0	0	0	0	0	0	0	
2900 Other support services			0	0	0	0	0	0	0	
11. Program 265 subtotal (lines 18-25)			0	0	0	0	0	0	0	
12. 435 Pupil Trans.—ELL compensatory instruction										
2000 Support services										
2700 Student transportation			0	0	0	0	0	0	0	
13. Total (lines 26 and 27)	0	0	0	0	0	0	0	0	0	0
14.										

A. Cash balance July 1, 2022 \$ 832,359 June 30, 2023 \$ 977,783

B. Audit services

	Budget	Actual
1. Nonfederal	14,500	11,875
2. Federal	0	0
3. Total (lines 1 and 2)	14,500	11,875

C. Capital acquisitions

	Budget	Actual
1. 0181 Intangible assets	0	0
2. 0191 Land and land improvements	0	0
3. 0192 Site improvements	0	0
4. 0194 Buildings and building improvements	0	3,757
5. 0196 Equipment	10,000	16,298
6. 0198 Construction in progress	0	0
7. Total capital acquisitions (lines 1-6)	10,000	20,055

D. Investment in capital assets as of June 30, 2023

1. 0181 Intangible assets	\$ 0
2. 0191 Land and land improvements	\$ 648,488
3. 0192 Site improvements	\$ 0
4. 0194 Buildings and building improvements	\$ 1,204,351
5. 0196 Equipment	\$ 60,966
6. 0198 Construction in progress	\$ 0
7. Total (lines 1-6)	\$ 1,913,805

E. Current expenses by category

1. Classroom instruction excluding classroom supplies (function 1000, except line 2 amount)	\$ 1,465,693
2. Classroom supplies (function 1000, object code 6600)	\$ 71,605
3. Administration (functions 2300, 2400, 2500, and 2900)	\$ 295,425
4. Support services—students (function 2100)	\$ 167,491
5. All other support services and operations (functions 2200, 2600, 2700, 3100, and 3400)	\$ 215,483
6. Total (lines 1-5)	\$ 2,215,697
7. Current expenses from federal sources	\$ 172,638
8. Current expenses from State and local sources	\$ 2,043,059

Supplementary information

- F.
- Number of full-time equivalent certified teachers
  - Number of full-time equivalent noncertified teachers
  - Number of full-time equivalent contract teachers
  - Number of schools
  - Actual days in session
  - Tuition expense (except payments to other Arizona schools or districts)
  - Tuition expense (paid to other Arizona schools or districts)
  - Textbooks (function 1000, object code 6642)

	13
	3
	0
	1
	144
	0
	0
	0
	0

- G. Teacher salaries (function 1000)
- Regular education
  - Special education
  - Vocational education
  - Other programs
  - Cocurr. act., athletics, & other (program 600)

	Certified teachers (object 6112)	Noncertified teachers (object 6152)	Certified substitutes (object 6113)	Noncertified substitutes (object 6153)	Contract teachers (object 6325)
1. Regular education	521,733	190,213	0	8,944	0
2. Special education	110,169	0	0	0	0
3. Vocational education	0	0	0	0	0
4. Other programs	0	0	0	0	0
5. Cocurr. act., athletics, & other (program 600)	0	0	0	0	0

- H. Average teacher salary (A.R.S. §15-189.05, as added by Laws 2018, Ch. 285, §3)

- Check box if the Charter was new and began operations in FY 2023.
- Average salary of all teachers employed in FY 2023
  - Average salary of all teachers employed in FY 2022
  - Increase in average teacher salary from FY 2022
  - Percentage increase

	\$ 52,704
	\$ 50,969
	\$ 1,735
	\$ 3.4%

Comments on average salary calculation (optional):

- I. Charter management information
- Management organization type
- Management organization details (if applicable)

Supplementary information (Cont'd)

A. Enrollment of gifted pupils by grade

	Grade													
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Areas of identification														
1. Quantitative reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Verbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Nonverbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total duplicated enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. Expenses for gifted pupils  
(elementary & secondary)

Actual expenses for all gifted programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

C. Special education programs by type

1. Total all disability classifications	189,056	196,283
2. Gifted education	0	0
3. ELL incremental costs	0	0
4. ELL compensatory instruction	0	0
5. Remedial education	0	0
6. Vocational and technical education	0	0
7. Career education	0	0
8. Total (lines 1-7)	189,056	196,283

9. Expenses incurred for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP	0	0
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Federal and State projects

Federal projects

- 1100-1130 ESEA Title I—Helping Disadvantaged Children
- 1140-1150 ESEA Title II—Prof. Dev. And Technology
- 1160 ESEA Title IV—21st Century Schools
- 1170-1180 ESEA Title V—Promote Informed Parent Choice
- 1190 ESEA Title III—Limited Eng. & Immigrant Students
- 1200 ESEA Title VII—Indian Education
- 1210 ESEA Title VI—Flexibility and Accountability
- 1220 IDEA, Part B, including ARP—IDEA Grants
- 1230 Johnson-O'Malley
- 1240 Workforce Investment Act
- 1250 AEA—Adult Education
- 1260-1270 Vocational Education—Basic Grants
- 1280 ESEA Title X—Homeless Education
- 1290 Medicaid Reimbursement
- 1300 Charter School Implementation Project (Stimulus)

13 Impact Aid

1310-1399 Other Federal Projects

Total federal projects (lines 1-17)

Total COVID-19 federal relief projects included above

State projects

- 1400 Vocational Education
- 1410 Early Childhood Block Grant
- 1420 Extended School Year—Pupils with Disabilities
- 1425 Adult Basic Education
- 1430 Chemical Abuse Prevention Programs
- 1435 Academic Contests
- 1450 Gifted Education
- 1456 College Credit Exam Incentives
- 1457 Results-Based Funding
- 1460 Environmental Special Plate
- 1465 Charter School Stimulus Fund
- 14 Arizona Industry Credentials Incentive
- 1470-1499 Other State Projects

Total State projects (lines 20-32)

Total federal and State projects (lines 18 and 33)

	Beginning balance actual	Revenue actual	Indirect costs actual	Reversions actual	Expenses		Redemption of principal	Capital acquisitions actual	Ending balance actual
					Budget	Actual			
1.	0	29,081	0	0	29,081	29,081		0	0
2.	0	2,700	0	0	5,415	2,700		0	0
3.	0	978	0	0	10,030	978		0	0
4.	0	0	0	0	0	0		0	0
5.	0	0	0	0	0	0		0	0
6.	0	0	0	0	0	0		0	0
7.	0	0	0	0	0	0		0	0
8.	0	39,158	0	0	44,055	39,158		0	0
9.	0	0	0	0	0	0		0	0
10.	0	0	0	0	0	0		0	0
11.	0	0	0	0	0	0		0	0
12.	0	0	0	0	0	0		0	0
13.	0	0	0	0	0	0		0	0
14.	0	0	0	0	0	0		0	0
15.	0	0	0	0	0	0		0	0
16.	0	0	0	0	0	0		0	0
17.	0	102,574	0	0	123,067	100,721		0	1,853
18.	0	174,491	0	0	211,648	172,638		0	1,853
19.	0	84,476	0	0		82,623		0	1,853
20.	0	0		0	0	0		0	0
21.	0	0		0	0	0		0	0
22.	0	0		0	0	0		0	0
23.	0	0		0	0	0		0	0
24.	0	0		0	0	0		0	0
25.	0	0		0	0	0		0	0
26.	0	0		0	0	0		0	0
27.	0	0		0	0	0		0	0
28.	0	0		0	0	0		0	0
29.	0	0		0	0	0		0	0
30.	0	0		0	0	0		0	0
31.	0	0		0	0	0		0	0
32.	0	0		0	0	0		0	0
33.	0	0		0	0	0		0	0
34.	0	174,491	0	0	211,648	172,638		0	1,853

Additional information for National Public Education Financial Survey Reporting

Programs 100-630

	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Dues and fees 6810	Miscellaneous 6890	Other 6800 (excluding 6810, 6850 and 6890)	Property disbursements
1.	1,114,083	345,542	6,068	71,605	0	0	0	1,119
2.	0	0	158,386	9,105	0	0	0	18,936
3.	0	0	14,351	20,542	0	0	0	0
4.	0	0	22,291	0	0	0	0	0
5.	139,140	463,233	18,922	25,736	14,969	0	0	0
6.	0	0	28,044	0	0	0	0	0
7.	90	30	153,004	27,466	0	0	0	0
8.	0	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0	0
11.	1,253,313	391,895	401,066	154,454	14,969	0	0	20,055
12.	92,210	25,505	31,606	23,317	0	0	0	0
13.	1,161,103	366,390	369,460	131,137	14,969	0	0	20,055
14.	0	0	0	0	0	0	0	0

All expense object codes (excluding 6700 and 6900)	Property disbursements
0	0
0	0
0	0
0	0
0	0

Cash and investments held at June 30, 2023

- Sinking funds
- Bond funds
- Other funds, except for any employee retirement funds

1.	0
2.	0
3.	977,783

- Program 700—Adult/continuing education programs
- Program 800—Community college education programs
- Program 900—Community services program
- Function 3300—Community services operations (programs 700-900)

Property disbursements by type

1. Intangible assets	0
2. Land and land improvements	0
3. Buildings	3,757
4. Equipment	16,298
5. Construction	0

Long-term and short-term debt

- Long-term debt outstanding, July 1, 2022
- Long-term debt issued during FY 2023
- Long-term debt retired during FY 2023
- Long-term debt outstanding, June 30, 2023
- Short-term debt outstanding, July 1, 2022
- Short-term debt outstanding, June 30, 2023

1.	400,884
2.	0
3.	66,106
4.	334,778

All programs	0
1.	0
2.	3,757
3.	16,298
4.	0
5.	0

Utilities and energy detail (only function 2600)

- 6410 Utility services
- 6621-6626 Energy

5.	23,039
6.	13,612

Programs 100-630	0
1.	19,669
2.	66,106
3.	0

- Debt service
- 6850 Interest
  - Redemption of principal
  - 6800 Other (function 5000, excluding 6850)

1.	5,986
2.	19,922

Revenue from selected federal sources

- ESEA Title IV—Student Support and Academic Enrichment Grants
- ESEA Title IV—21st Century Community Learning Centers
- ESEA Title V—Rural Education-Rural and Low-Income School Program
- ESEA Title V—Rural Education-Small, Rural School Achievement Program

1.	978
2.	0
3.	0
4.	23,270

Technology (all functions)

- 6330 Technical services
- 6432 Technology-related repairs and maintenance
- 6441 Rental of computers and related equipment
- 6531 Telecommunications
- 6650 Technology-related supplies
- Technology-related hardware and software

1.	7,463
2.	0
3.	0
4.	5,866
5.	20,589
6.	13,209

Support services-instruction detail

- 2220 Improvement of instruction
- 2230 Library/media services

1.	6,888
2.	0

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief projects

	Programs 100-630					Programs 700-900		Total		
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Dues and fees 6810	Judgements against the school 6820	Miscellaneous 6890		Other 6800 (excluding 6810, 6820, 6850, and 6890)	Property disbursements
<b>Current expenses from COVID-19 federal relief projects</b>										
1000 Instruction	6100	6200	6300, 6400, 6500	6600	6810	6820	6890	6800 (excluding 6810, 6820, 6850, and 6890)	Property disbursements	All Object Codes (excluding 6900)
1. 6330 Technical services	40,564	20,013	0	0	0	0	0	0	0	0
2. 2100, 2200 Student Support Services	0	0	22,000	0	0	0	0	0	0	0
3. 2300, 2500, 2900 Other Support Services	0	0	0	0	0	0	0	0	0	0
4. 2400 School administration	0	0	0	0	0	0	0	0	0	0
5. 2600 Operation & maintenance of plant	0	0	0	47	0	0	0	0	0	47
6. 2700 Student transportation	0	0	0	0	0	0	0	0	0	0
7. 3100 Food service operations	0	0	0	0	0	0	0	0	0	0
8. 3400 Bookstore operations	0	0	0	0	0	0	0	0	0	0
9. Other	0	0	0	0	0	0	0	0	0	0
10. Total (lines 1-9)	40,564	20,013	22,000	47	0	0	0	0	0	82,624

**Property disbursement detail for COVID-19 federal relief projects**

1. Intangible assets	0
2. Land and land improvements	0
3. Buildings	0
4. Equipment	0
5. Construction	0

**Indirect costs from COVID-19 federal relief projects**

1. 6900 Indirect costs	0
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**Property disbursements from COVID-19 federal relief projects**

1. Program 700 Adult/continuing education programs	0
2. Program 800 Community college education programs	0
3. Program 900 Community services program	0

**Debt service detail for COVID-19 federal relief projects**

1. 6850 Interest	0
2. Redemption of principal	0

**Classroom spending detail**

Total spending detail	0
1. 6330 Technical services	0
2. 6432 Technology-related repairs and maintenance	0
3. 6441 Rental of computers and related equipment	0
4. 6531 Telecommunications	47
5. 6650 Technology-related supplies & purchased services (less than \$5,000)	0
6. Technology-related hardware & software (\$5,000 or more)	0
7. 6641-43 Software reported in library books, textbooks, or instructional aids	0

	Total Award (all fiscal years)	FY 2020 and FY 2021			FY 2022		FY 2023	
		Expenditures and other financing uses	Expenditures and other financing uses	Expenditures and other financing uses	Expenditures and other financing uses	Expenditures and other financing uses	Amount remaining to spend	
<b>COVID-19 federal relief projects</b>								
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	50,000	50,000	0	0	0	0	0	
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	175,000	36,180	113,431	24,155	1,234	0	0	
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	226,955	16,039	108,527	53,296	49,093	0	0	
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academics Program	44,601	44,601	0	0	0	0	0	
5. Coronavirus Relief Fund (CRF)—Employment Stability Grant (ESG) Program	8,593	0	3,420	5,173	0	0	0	
6. Other COVID-19 federal relief projects	505,149	146,820	235,378	82,624	50,327	0	0	
7. Total	1,006,303	380,639	567,356	365,348	101,884	0	0	

Total FY 2023 expenses + indirect costs, debt service, and property disbursements: 82,624

Avg. Daily Membership Attending 2022 202,6990 2023 202,1970

Annual Financial Report Summary

Project Program	Beginning Project Balance	Adjusted Beginning Project Balance	Revenues	Indirect costs	Reversions	Budgeted Expenses	Actual Expenses	Capital acquisitions	Redemption of principal	Ending Project Balance
Regular Education						1,733,714	1,643,040			
Special Education						189,056	196,283			
Pupil Transportation						0	0			
Dropout Prevention Programs						0	0			
Joint Career & Tech. Ed. & Voc. Ed. Center						0	0			
K-3 Reading Program	771,055					15,125	16,662			
Schoolwide and other special projects			2,115,738		0	1,937,895	1,855,985	20,655	66,106	944,647
Classroom Site	63,378	63,705	195,756		0	198,240	194,727		0	64,714
Instructional Improvement	644	1,484	18,101		0	10,000	12,015			7,570
English Language Learner	0	0	0		0	0	0			0
Compensatory Instruction	0	0	0		0	0	0			0
Federal Projects	0	0	174,491	0	0	211,648	172,638	0	0	1,853
State Projects	0	0	0	0	0	0	0	0	0	0

Additional reserve information  
(see Reserve Balance tab for more detail)

(1) The Charter does not have an adopted Governing Board policy establishing a reserve balance for FY 2023.

(2) The targeted reserve balance for FY 2023 is:

\$ -

(3) The total reserve balance for FY 2023 is:

\$ -

(4)

**A. Reserve amounts and planned uses**

	All Projects
<b>Prior year ending project reserve balance</b>	
1. FY 2022 ending project balance	836,244
<b>Current year ending reserve balance</b>	
2. FY 2023 ending project balance	1,018,784
<b>FY 2023 ending reserve details:</b>	
3.a. Deficit balance	0
3.b. Planned to be spent in FY 2024 to support budgeted spending	450,000
3.c. Maintained for debt retirement after FY 2024	0
3.d. Maintained for capital projects after FY 2024	230,018
3.e. Maintained for retirement contributions after FY 2024	0
3.f. Maintained for future financial stability	338,766
3.g. <i>Maintained for other purposes (Specify)</i>	0
3.h. <i>Maintained for other purposes (Specify)</i>	0
3.i. Total reserve (should agree to amount on line 2)	1,018,784

**B. Reserve Policy**

1. Does the Charter have a process or policy it follows to establish a targeted (goal) reserve level that the Charter is working to maintain each year? (Yes or No in cell F27) If the Charter has an adopted Governing Board policy, enter the policy number in the box provided (cell G27).

Charter establishes a targeted fund balance reserve level?	No
Governing Board policy number (Indicate "N/A" if no policy exists):	NA

2. Does the Charter's audited financial statements include consolidated financial information of other charter schools that operate within the same organization or financial information for entities other than the Charter that operate within the same organization that may impact reserve policy decisions? (Yes or No in cells F30 and H30)

Charter's audited financial statements includes financial information of other charters operating within the same organization?	No
Charter's audited financial statements includes financial information of other entities operating within the same organization?	No

**If question 1 was answered yes, answer questions 3 through 7 below. All Charters should respond to question 8.**

3. Describe the guidance the Charter used in setting its adopted reserve level policy and/or used in planning for its FY 2023 ending reserve level:

4. What projects are included in the Charter's targeted reserve?

5. What, if any, Section A, line 3 reserve purposes are excluded from the Charter's targeted reserve calculation?

If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:

Percentage	Factor
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7. Indicate the total targeted reserve and project balance reserve amounts for the end of FY 2023.

Targeted reserve amount	Actual reserve amount
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**All Charters should respond to question 8.**

8. The Charter plans to take the following actions related to its ending project balance in FY 2024 and thereafter:

Skyview School is currently in the process of purchasing additional building space. It is also the goal of the board to building additional classroom space in the near future. This will allow the school to expand and continue serving the community. All planning is approved at the board level, but no official policy has been created.