

CHARTER SCHOOL Desert Sky Community School COUNTY Pima CTDS NUMBER 108732000
Charter Name

d.b.a. (as applicable)

FY 2019
STATE OF ARIZONA
CHARTER SCHOOL ANNUAL FINANCIAL REPORT

We, the Governing Board of the Charter School, hereby certify the Annual Financial Report for Fiscal Year 2019

<u>Cheryl</u>	<u>Board Member</u>
<u>Richard</u>	<u>BOARD MEMBER</u>
_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	TITLE

The annual financial report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 15, 2019 contain(s) the data for the annual financial report described at left. sadrian@

travis@desertskycommunityschool.org
E-mail

Charter School Official Signature
Shelly Adrian

Charter School Official (Typed Name)
Erich Saphir

Charter School Official Signature
Erich Saphir

Charter School Official (Typed Name)

TOTAL EXPENSES BY PROJECT

1. Schoolwide (from page 2, line 33)	\$ 401,619
2. Classroom Site Project (from page 2, line 34)	\$ 39,279

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)

ACTUAL
2,200
2
3,665
5,143
6,539
20,490
38,039

- 2000 Intermediate Sources
- 15. 2100 Unrestricted
- 16. 2200 Restricted
- 17. Other Revenue from Intermediate Sources (specify)
- 18. Subtotal (lines 15-17)

0

- 3000 State Sources
- 19. 3110 State Equalization Assistance
- 20. 3130-3150 Other Unrestricted
- 21. 3200 Restricted
- 22. 3900 Revenue for/on Behalf of the School
- 23. Other Revenue from State Sources (specify)
- 24. Subtotal (lines 19-23)

378,058
31,019
409,077

- 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)

26,220
26,220

32. TOTAL REVENUE FROM ALL SOURCES (lines 14, 18, 24, and 31)

473,336

CHARTER SCHOOL Desert Sky Community School

COUNTY Pima

CTDS NUMBER 108732000

	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease in Actual
						Budget	Actual	
Expenses								
1000 Schoolwide Project								
100 Regular Education								
1000 Instruction	135,464	10,071	8,336	9,420	180	176,851	163,471	-4.96%
2000 Support Services								
2100 Students	13,311	1,056	4,391	164		1,250	18,922	485.10%
2200 Instruction			1,050	52		6,975	1,102	-59.85%
2300 General Administration			153			200	153	-31.7%
2400 School Administration	61,654	4,605	53	2,277	600	91,321	69,189	-18.78%
2500 Central Services			45,412	213	1,263	43,200	46,888	15.58%
2600 Operation & Maintenance of Plant	1,495	137	46,549	2,609		40,890	50,790	6.92%
2900 Other Support Services						0	0	0.00%
3000 Operation of Noninstructional Services			9,729		535	1,000	10,264	0.00%
4000 Facilities Acquisition & Construction						0	0	0.00%
5000 Debt Service						0	0	0.00%
610 School-Sponsored Cocurricular Activities						0	0	0.00%
620 School-Sponsored Athletics						0	0	0.00%
630 Other Instructional Programs						0	0	0.00%
700, 800, 900 Other Programs						0	0	0.00%
Subtotal (lines 1-15)	211,924	15,869	115,673	14,735	2,578	361,687	360,779	2.63%
200 Special Education								
1000 Instruction	22,095	1,154	1,313			12,753	24,562	577.76%
2000 Support Services								
2100 Students	9,059	843	592	87		21,633	10,581	-48.02%
2200 Instruction						0	0	0.00%
2300 General Administration						0	0	0.00%
2400 School Administration	700	71				8,720	771	0.00%
2500 Central Services						0	0	0.00%
2600 Operation & Maintenance of Plant						0	0	0.00%
2900 Other Support Services						0	0	0.00%
3000 Operation of Noninstructional Services						0	0	0.00%
4000 Facilities Acquisition & Construction						0	0	0.00%
5000 Debt Service						0	0	0.00%
Subtotal (lines 17-27)	31,854	2,068	1,905	87	0	43,106	35,914	49.76%
400 Pupil Transportation						0	0	0.00%
530 Dropout Prevention Programs						0	0	0.00%
540 Joint Career & Technical Ed. & Vocational Ed. Center						0	0	0.00%
550 K-3 Reading						0	0	0.00%
Subtotal (lines 16 and 28-32)	4,657	269				5,544	4,926	-5.69%
Classroom Site Project (from page 4, line 14)	248,435	18,206	117,578	14,822	2,578	410,337	401,619	380.750
Instructional Improvement Project (from page 5, line 5)	36,273	3,006	0	0		31,665	39,279	29.045
Structured English Immersion Project (from page 6, line 14)						2,040	1,754	-35.23%
Compensatory Instruction Project (from page 6, line 28)	0	0	0	0	0	0	0	-59.50%
Federal and State Projects (from page 9, line 32)	0	0	0	0	0	0	0	0.00%
Subtotal (lines 33-38)	5,788					5,788	26,220	213.90%
Total (lines 33-38)	449,830					449,830	468,872	10.98%

Expenses	Salaries 6100	Employee Benefits 6200	Totals	
			Budget	Actual
Classroom Site Project 1011 - Base Salary				
100 Regular Education				
1000 Instruction	5,494	419	6,333	5,913
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 100 Subtotal (lines 1-3)	5,494	419	6,333	5,913
200 Special Education				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 200 Subtotal (lines 5-7)	0	0	0	0
Other Programs (Specify)				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Other Programs Subtotal (lines 9-11)	0	0	0	0
Total Expenses (lines 4, 8, and 12)	5,494	419	6,333	5,913
Classroom Site Project 1012 - Performance Pay				
100 Regular Education				
1000 Instruction	11,489	1,109	12,666	12,598
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 100 Subtotal (lines 14-16)	11,489	1,109	12,666	12,598
200 Special Education				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Program 200 Subtotal (lines 18-20)	0	0	0	0
Other Programs (Specify)				
1000 Instruction			0	0
2100 Support Services - Students			0	0
2200 Support Services - Instruction			0	0
Other Programs Subtotal (lines 22-24)	0	0	0	0
Total Expenses (lines 17, 21, and 25)	11,489	1,109	12,666	12,598

Expenses	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Totals	
					Budget	Actual
Classroom Site Project 1013 - Other						
100 Regular Education						
1000 Instruction	19,290	1,478			12,666	20,768
2100 Support Services - Students					0	0
2200 Support Services - Instruction					0	0
Program 100 Subtotal (lines 1-3)	19,290	1,478	0	0	12,666	20,768
200 Special Education						
1000 Instruction					0	0
2100 Support Services - Students					0	0
2200 Support Services - Instruction					0	0
Program 200 Subtotal (lines 5-7)	0	0	0	0	0	0
530 Dropout Prevention Programs						
1000 Instruction					0	0
Other Programs (Specify)						
1000 Instruction					0	0
2100, 2200 Support Services - Students & Instruction					0	0
Other Programs Subtotal (lines 10-11)	0	0	0	0	0	0
Total Expenses (lines 4, 8, 9, and 12)	19,290	1,478	0	0	12,666	20,768
Total Classroom Site Projects (line 13 & page 3, lines 13 & 26)	36,273	3,006	0	0	31,665	39,279

Additional Classroom Site Project Information	Classroom Site Project		
	1011 - Base Salary	1012 - Performance Pcty	1013 - Other
Beginning Project Balance	92	2,023	9,126
Revenues			
CSP Allocation	5,821	11,642	11,642
Interest Earned			
Total Revenues (lines 16 and 17)	5,821	11,642	11,642
Total Available (lines 15 and 18)	5,913	13,665	20,768
Expenses (from page 3, lines 13 & 26, and page 4, line 13)	5,913	12,598	20,768
Ending Project Balance (line 19 minus line 20)	0	1,067	0

CHARTER SCHOOL _____ Desert Sky Community School

COUNTY _____ Pima

CTDS NUMBER 108732000

Expenses	Instruction 1000	Support Services 2000	Totals	
			Budget	Actual
Instructional Improvement Project 1020				
1. Teacher Compensation Increases			0	0
2. Class Size Reduction			0	0
3. Dropout Prevention Programs			0	0
4. Instructional Improvement Programs	411	1,343	2,040	1,754
5. Total Inst. Imp. Expenses (lines 1-4, should equal line 9 below)	411	1,343	2,040	1,754

Additional Instructional Improvement Project Information	Actual
6. Beginning Project Balance	0
7. Revenues	1,915
8. Total Available (lines 6 and 7)	1,915
9. Expenses (line 5 above)	1,754
10. Ending Project Balance (line 8 minus line 9)	161

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	
Structured English Immersion Project - 1071										
Revenues										
3200 Restricted Revenue from State Sources										1.
1500 Earnings on Investments										2.
Total Revenues (lines 1 and 2)		0								3.
Expenses										
260 Special Education-ELL Incremental Costs										4.
1000 Instruction								0	0	
2000 Support Services										
2100 Students										5.
2200 Instruction										6.
2300 General Administration										7.
2400 School Administration										8.
2500 Central Services										9.
2600 Operation & Maintenance of Plant										10.
2900 Other Support Services										11.
Program 260 Subtotal (lines 4-11)			0	0	0	0	0	0	0	12.
430 Pupil Transportation-ELL Incremental Costs										
2000 Support Services										13.
2700 Student Transportation										14.
Total (lines 12 and 13)	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Project - 1072										
Revenues										
3200 Restricted Revenue from State Sources										15.
1500 Earnings on Investments										16.
Total Revenues (lines 15 and 16)		0								17.
Expenses										
265 Special Education-ELL Compensatory Instruction										18.
1000 Instruction								0	0	
2000 Support Services										19.
2100 Students										20.
2200 Instruction										21.
2300 General Administration										22.
2400 School Administration										23.
2500 Central Services										24.
2600 Operation & Maintenance of Plant										25.
2900 Other Support Services										26.
Program 265 Subtotal (lines 18-25)			0	0	0	0	0	0	0	
435 Pupil Trans.-ELL Compensatory Instruction										
2000 Support Services										27.
2700 Student Transportation										28.
Total (lines 26 and 27)	0	0	0	0	0	0	0	0	0	0

CHARTER SCHOOL

Desert Sky Community School

County Pima

CTDS NUMBER 108732000

A. CASH BALANCE
 July 1, 2018 \$ 72,383
 June 30, 2019 \$ 39,318

B. AUDIT SERVICES

	BUDGET	ACTUAL
1. Non-federal	4,500	4,700
2. Federal	0	0
3. Total (lines 1 and 2)	4,500	4,700

C. CAPITAL ACQUISITIONS

	BUDGET	ACTUAL
1. 0191 Land and Land Improvements	0	0
2. 0192 Site Improvements	0	0
3. 0194 Buildings and Building Improvements	0	7,395
4. 0196 Equipment	0	0
5. 0198 Construction in Progress	0	0
6. Total Capital Acquisitions (lines 1-5)	0	7,395

D. INVESTMENT IN CAPITAL ASSETS AS OF JUNE 30, 2019

1. 0191 Land and Land Improvements	\$ 153,366
2. 0192 Site Improvements	\$ 0
3. 0194 Buildings and Building Improvements	\$ 326,609
4. 0196 Equipment	\$ 95,200
5. 0198 Construction in Progress	\$ 0
6. Total (lines 1-5)	\$ 575,175

E. CURRENT EXPENSES BY CATEGORY

1. Classroom Instruction excluding Classroom Supplies	\$ 199,510
2. Classroom Supplies	\$ 9,420
3. Administration	\$ 117,001
4. Support Services - Students	\$ 19,514
5. All Other Support Services and Operations	\$ 62,156
6. Total (lines 1-5)	\$ 407,601
7. Current expenses from federal projects, excluding those projects intended to replace local tax revenues (e.g., Impact Aid Projects)	\$ 107,770
8. Current expenses from State and local projects, including those projects intended to replace local tax revenues (e.g., Impact Aid Projects)	\$ 299,831

SUPPLEMENTARY INFORMATION

- F. 1. Number of Full-Time Equivalent Certified Teachers
 2. Number of Full-Time Equivalent Noncertified Teachers
 3. Number of Full-Time Equivalent Contract Teachers
 4. Number of Schools
 5. Actual Days in Session
 6. Tuition Expense (except payments to other Arizona schools or districts)
 7. Tuition Expense (paid to other Arizona schools or districts)
 8. Textbooks (Function 1000, Object Code 6642)

1
4
0
1
180
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 6132)	Certified Substitutes (Object 6113)	Noncertified Substitutes (Object 6133)	Contract Teachers (Object 6325)
43,970	94,220			

- 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 2019.

1. Average salary of all teachers employed in FY 2019	\$ 36,339
2. Average salary of all teachers employed in FY 2018	\$ 34,154
3. Increase in average teacher salary from FY 2018	\$ 2,185
4. Percentage increase	\$ 6.4%

Comments on Average Salary Calculation (Optional):

SUPPLEMENTARY INFORMATION (Cont'd)

A. ENROLLMENT OF GIFTED PUPILS BY GRADE

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning														0
2. Verbal Reasoning														0
3. Non-Verbal Reasoning														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
2. Gifted Education
3. ELL Incremental Costs
4. ELL Compensatory Instruction
5. Remedial Education
6. Vocational and Technical Education
7. Career Education
8. Total (lines 1-7)

PROGRAM	200 BUDGET	200 ACTUAL
1.	43,106	35,914
2.	0	0
3.	0	0
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	43,106	35,914

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

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FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

	BEGINNING BALANCE ACTUAL	REVENUE ACTUAL	INDIRECT COSTS ACTUAL	REVERSIONS ACTUAL	EXPENSES		CAPITAL ACQUISITIONS ACTUAL	ENDING BALANCE ACTUAL
					BUDGET	ACTUAL		
1100-1130 ESEA Title I - Helping Disadvantaged Children	0				0			0
1140-1150 ESEA Title II - Prof. Dev. And Technology	0				0			0
1160 ESEA Title IV - 21st Century Schools	0				0			0
1170-1180 ESEA Title V - Promote Informed Parent Choice	0				0			0
1190 ESEA Title III - Limited Eng. & Immigrant Students	0				0			0
1200 ESEA Title VII - Indian Education	0				0			0
1210 ESEA Title VI - Flexibility and Accountability	0				0			0
1220 IDEA, Part B	0	7,156			0	7,156		0
1230 Johnson-O'Malley	0				5,788			0
1240 Workforce Investment Act	0				0			0
1250 AEA - Adult Education	0				0			0
1260-1270 Vocational Education - Basic Grants	0				0			0
1280 ESEA Title X - Homeless Education	0				0			0
1290 Medicaid Reimbursement	0				0			0
1300 Charter School Implementation Project (Stimulus)	0				0			0
13 Impact Aid	0				0			0
1310-1399 Other Federal Projects	0	19,064			0	19,064		0
Total Federal Projects (lines 1-17)	0	26,220	0	0	5,788	26,220	0	0

STATE PROJECTS

1400 Vocational Education	0				0			0
1410 Early Childhood Block Grant	0				0			0
1420 Extended School Year - Pupils with Disabilities	0				0			0
1425 Adult Basic Education	0				0			0
1430 Chemical Abuse Prevention Programs	0				0			0
1435 Academic Contests	0				0			0
1450 Gifted Education	0				0			0
1456 College Credit Exam Incentives	0				0			0
1457 Results-Based Funding	0				0			0
1460 Environmental Special Plate	0				0			0
1465 Charter School Stimulus Fund	0				0			0
1470-1499 Other State Projects	0				0			0
Total State Projects (lines 19-30)	0	0		0	0	0	0	0

Total Federal and State Projects (lines 18 and 31)

32.	0	26,220	0	0	5,788	26,220	0	0
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ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

		Programs 100-600									
		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.	Projects (1000-1999)	214,290	17,377	9,649	10,305	180	0	0	0		
	1000 Instruction										
	2000 Support Services										
	2100 Students										
	2200 Instruction	22,420	1,909	20,598	251	0	0	0	0		
	2300 General Administration	0	0	1,050	52	0	0	0	0		
	2400 School Administration	0	0	153	0	0	0	0	0		
	2500, 2900 Central Services, Other Support Services	62,354	4,676	2,488	2,277	600	0	0	0		
	2600 Operation & Maintenance of Plant	0	0	197,535	213	1,263	0	0	0		
	2700 Student Transportation	1,495	137	46,549	2,609	0	0	0	0		
	3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0		
	3100 Food Service Operations	0	0	9,729	0	535	0	0	0		
	3400 Bookstore Operations	0	0	0	0	0	0	0	0		
	4000 Facilities Acquisition & Construction	0	0	0	0	0	0	0	0		
	Total (lines 1-11)	300,559	24,099	287,751	15,707	2,578	0	0	0		
	12.										

All Expense Object Codes (Excluding 6700 and 6900)	Property Disbursements
0	0
0	0
0	0
0	0

- 1. Program 700 - Adult/Continuing Education Programs
- 2. Program 800 - Community College Education Programs
- 3. Program 900 - Community Services Program
- 4. Function 3300 - Community Services Operations (all Programs)

- Property Disbursements by Type
- 1. Land and Land Improvements
 - 2. Buildings
 - 3. Equipment
 - 4. Construction

All Programs
0
0
0
0

- Debt Service
- 1. Interest 6850
 - 2. Redemption of Principal

- Cash and Investments held at June 30, 2019
- 1. Sinking funds
 - 2. Bond funds
 - 3. Other funds, except for any employee retirement funds

0	1.
0	2.
39,318	3.

- Long-term and Short-term Debt
- 1. Long-term Debt Outstanding, July 1, 2018
 - 2. Long-term Debt issued during FY 2019
 - 3. Long-term Debt retired during FY 2019
 - 4. Long-term Debt Outstanding, June 30, 2019
 - 5. Short-term Debt Outstanding, July 1, 2018
 - 6. Short-term Debt Outstanding, June 30, 2019

151,438	1.
30,500	2.
16,642	3.
165,296	4.
47,400	5.
47,400	6.

- Utilities and Energy Detail (Only Function 2600)
- 1. 6410 Utility Services
 - 2. 6621-6626 Energy

4,164	1.
6,556	2.

- Technology (All Functions)
- 1. Technology-related supplies & purchased services
 - 2. Technology-related hardware & software

7,399	1.
0	2.