



Jonquil Preparatory Academy Board of Directors

2026-27 Amended Budget Memo

October 12, 2026

Executive Summary

The proposed **2026-27 Amended Budget** for Jonquil Preparatory Academy revises the spring Initial Budget with more accurate fall enrollment, funding, and grant information, providing the board and school leaders a more reliable financial plan for the year that continues to meet state compliance requirements.

Key Assumptions

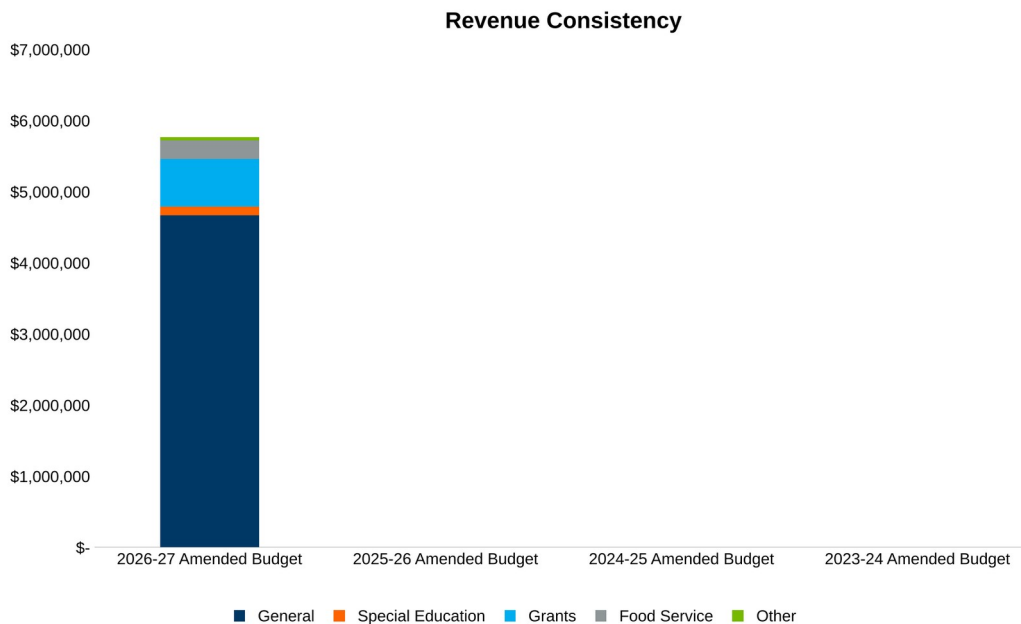
The Amended Budget has been constructed using the following assumptions with historical figures included for reference.

Enrollment and Funding

	2026-27	2025-26	2024-25	2023-24
	Amended Budget	Amended Budget	Amended Budget	Amended Budget
Enrollment	316	-	-	-
Offered Capacity	411	-	-	-
K-8 Classrooms	20	-	-	-
Per Pupil Funding	\$15,060	-	-	-

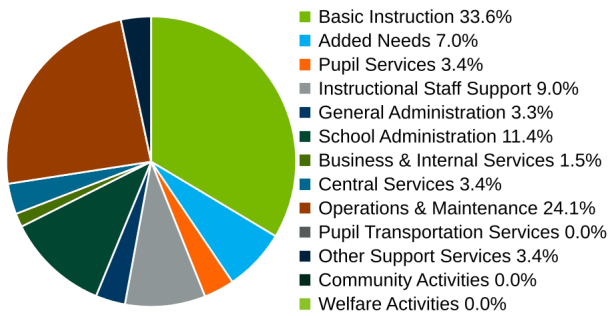
Student counts above reflect actual enrollment measured on your school's count day.

State Aid and Other Revenue

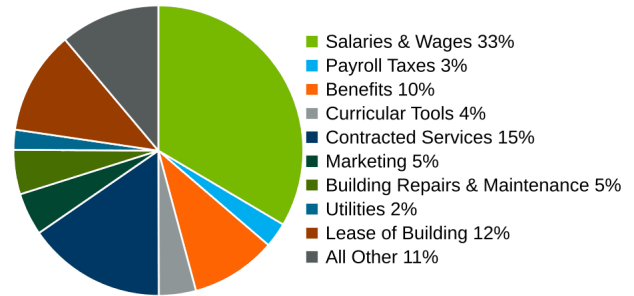


Total Expenses and Staffing Assumptions

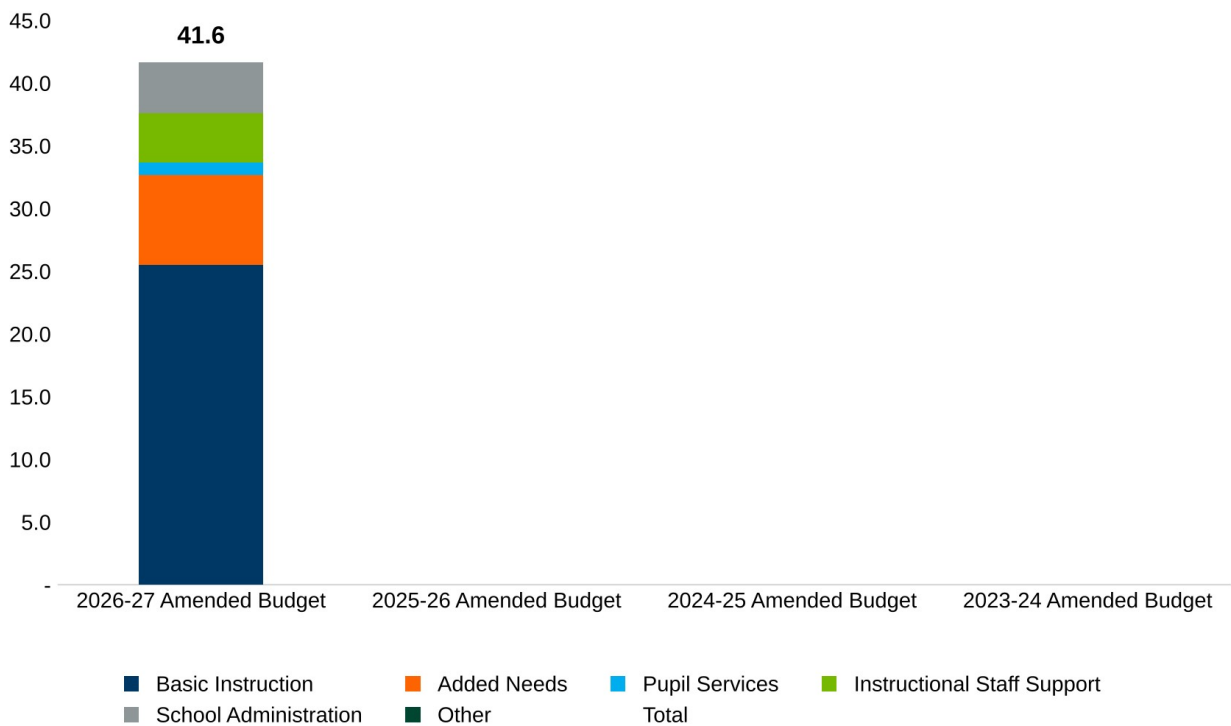
Expenses by Function



Expenses by Type



Historical and Budgeted FTE



Jonquil Preparatory Academy

A Resolution of the Board of Directors
2026-27 Amended Budget

Fiscal Year 2026-27

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	4,668,664	-	4,668,664
Other State Sources	461,936	-	461,936
Federal Grants	88,165	262,008	350,173
Private Sources	288,213	-	288,213
Contribution from Management Company	1,738,819	-	1,738,819
Total Revenues and Transfers	7,245,796	262,008	7,507,805
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,518,072	-	2,518,072
Added Needs	521,867	-	521,867
Support Services			
Pupil Services	254,789	-	254,789
Instructional Staff Support	673,223	-	673,223
General Administration	247,481	-	247,481
School Administration	856,092	-	856,092
Business & Internal Services	114,144	-	114,144
Central Services	255,989	-	255,989
Operations & Maintenance	1,804,140	1,500	1,805,640
Other Support Services	-	252,171	252,171
Total Expenditures	7,245,796	253,671	7,499,468
EXCESS OF REVENUES OVER EXPENDITURES	-	8,337	8,337
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	1,800,678	259,133	2,059,811
CURRENT FUND BALANCE	1,800,678	267,470	2,068,148

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on _____
where a quorum of the board was present.

Signed By: _____

Dated: _____

Jonquil Preparatory Academy
2026-27 Amended Budget Detail Comparison to 2026-27 Initial Budget Detail

	2026-27 Amended
General Fund	
REVENUE	
State Aid	4,668,664
Revenue from State Sources	461,936
Restricted-Federal 'Pass thru' Grants - Title I	88,165
Revenue from Private Sources	288,213
Contribution from Management Company	1,738,819
Total Revenue & Other Transactions	7,245,796
EXPENDITURES	
Basic Instruction	
Salaries & Wages	1,516,753
Payroll Taxes	125,891
Insurance Benefits	114,226
Other Benefits	307,825
Employment Expenses	11,285
Contracted Services	73,238
Curricular Tools	251,706
Student Costs	52,618
General Supplies	14,245
Equipment Expense	6,398
Dues & Subscriptions	8,889
Board Funds	35,000
Total - Basic Instruction	2,518,072
Added Needs	
Compensatory Education	
Salaries & Wages	125,211
Payroll Taxes	10,393
Insurance Benefits	7,080
Other Benefits	27,922
Curricular Tools	50,200
Subtotal - Compensatory Education	220,806
Special Education	
Salaries & Wages	208,390
Payroll Taxes	17,296
Insurance Benefits	20,444
Other Benefits	47,497
Employment Expenses	1,378
Curricular Tools	2,255
Equipment Expense	1,300
Dues & Subscriptions	2,500
Subtotal - Special Education	301,061
Total - Added Needs	521,867

	2026-27 Amended
Pupil Services	
Health Services	90,900
Psychological Services	48,100
Speech Pathology	84,000
Other (including recess aides)	31,789
Total - Pupil Services	254,789
Instructional Staff Support	
Salaries & Wages	318,406
Payroll Taxes	26,428
Insurance Benefits	19,237
Other Benefits	73,232
Employment Expenses	54,730
Contracted Services	108,556
Curricular Tools	6,500
General Supplies	250
Improvement of Instruction	61,185
Communication	4,700
Total - Instructional Staff Support	673,223
General Administration	
Board of Education	
Board of Education Administration	31,295
Employment Expenses	1,200
Professional services - Legal	10,000
Insurance	5,410
Subtotal - Board of Education	47,905
Executive Administration	
Executive Administration	106,202
Oversight Fee	93,373
Subtotal - Executive Administration	199,576
Grant Procurement	
Grant Procurement	-
Subtotal - Grant Procurement	-
Total - General Administration	247,481
School Administration	
Office of the Principal	
Salaries & Wages	243,342
Payroll Taxes	20,197
Insurance Benefits	14,145
Other Benefits	49,194
Employment Expenses	12,108
Contracted Services	4,604
General Supplies	5,735
Insurance	880
Communication	3,700
Dues & Subscriptions	13,509
Subtotal - Office of the Principal	367,414
Other School Administration	
Admissions & Other Administrative Support	62,534
Salaries & Wages	47,370
Payroll Taxes	3,932
Insurance Benefits	7,476

	2026-27 Amended
Other Benefits	10,564
Employment Expenses	1,300
Marketing	355,253
Dues & Subscriptions	250
Subtotal - Other School Administration	488,678
Total - School Administration	856,092
Business & Internal Services	
Fiscal Services	112,050
Internal Distribution Services	2,093
Total - Business & Internal Services	114,144
Central Services	
Planning, Research, and Development	22,324
Information Services	60,645
Staff/Personnel Services	122,416
Data Processing Services	39,175
Other Central Services	11,430
Total - Central Services	255,989
Operations & Maintenance	
Internal Building Services	92,774
Salaries & Wages	38,279
Payroll Taxes	3,177
Insurance Benefits	138
Other Benefits	919
Safety & Security	24,085
Insurance	43,600
Equipment Expense	13,030
Lease of Building	865,348
Janitorial Services	218,000
Building Repairs & Maintenance	153,200
Communication	23,100
Utilities	167,000
Taxes	161,490
Total - Operations & Maintenance	1,804,140
Pupil Transportation Services	
Total - Pupil Transportation Services	-
Other Support Services	
Pupil Activities	
Total - Pupil Activities	-
Community Services	
Community Activities	
Total - Community Activities	-

	2026-27 Amended
Welfare Activities	
Total - Welfare Activities	-
Outgoing Transfer to School Service Fund	-
Total Expenditures & Other Transactions	7,245,796
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-
Beginning Fund Balance (7/1)	1,800,678
Ending Fund Balance	1,800,678
School Service Fund	
REVENUE	
Department of Agriculture - Lunch	195,620
Department of Agriculture - Breakfast	66,388
Total Food Service Revenue	262,008
Transfer In from General Fund	-
Total Revenue and Incoming Transfers	262,008
EXPENDITURES	
Operations & Maintenance	
Building Repairs & Maintenance	1,500
Total Operations & Maintenance	1,500
Food Services	
Supplies, Materials Including Commodities Expense	237,266
Salaries & Wages	3,905
Equipment Purchases & Repairs	11,000
Total Food Service Expenditures	252,171
Total Expenditures & Other Transactions	253,671
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,337
Beginning Fund Balance (7/1)	259,133
Ending Food Service Fund Balance	267,470