

Sky Ranch Academy
Balance Sheet
As of September 30, 2026

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	351,746	-	-	351,746
Accounts Receivable	134,327	-	67,295	201,622
Due from Management Co	171,401	-	-	171,401
Fixed Assets, Net of Depreciation	-	21,430	-	21,430
Total Assets	657,473	21,430	67,295	746,198
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	310,172	-	891	311,063
Due to Management Co	-	-	37,601	37,601
Acct Payables	32,980	-	-	32,980
Total Liabilities	343,152	-	38,492	381,645
FUND BALANCE				
Beginning Fund Balance	279,718	21,757	37,203	338,677
Current Yr Activity	34,603	(327)	(8,400)	25,876
Ending Fund Balance	314,321	21,430	28,803	364,553
TOTAL LIABILITIES & FUND BALANCE	657,473	21,430	67,295	746,198

Sky Ranch Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 3 months ending September 30, 2026

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
REVENUE										
State Aid	1,296,022	7,206,499	5,910,477	-	-	-	1,296,022	7,206,499	5,910,477	82.02%
Other State Sources	42,194	163,262	121,069	-	-	-	42,194	163,262	121,069	74.16%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	17,207	75,785	58,578	68,017	432,755	364,738	85,224	508,541	423,316	83.24%
Private Sources	28,581	2,000	(26,581)	107	-	(107)	28,688	2,000	(26,688)	-1334.39%
Contribution from Management Company	655,061	135,603	(519,458)	-	-	-	655,061	135,603	(519,458)	-383.07%
Total Revenues and Transfers	2,039,066	7,583,149	5,544,084	68,123	432,755	364,632	2,107,189	8,015,905	5,908,716	73.71%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	726,057	2,561,811	1,835,753	-	-	-	726,057	2,561,811	1,835,753	71.66%
Added Needs	130,952	819,939	688,987	-	-	-	130,952	819,939	688,987	84.03%
Support Services										
Pupil Services	59,310	385,603	326,293	-	-	-	59,310	385,603	326,293	84.62%
Instructional Staff Support	164,896	546,844	381,948	-	-	-	164,896	546,844	381,948	69.85%
General Administration	128,663	505,537	376,874	-	-	-	128,663	505,537	376,874	74.55%
School Administration	217,843	753,832	535,989	-	-	-	217,843	753,832	535,989	71.10%
Business & Internal Services	32,054	108,397	76,342	-	-	-	32,054	108,397	76,342	70.43%
Central Services	72,591	231,667	159,076	-	-	-	72,591	231,667	159,076	68.67%
Operations & Maintenance	472,422	1,656,502	1,184,080	-	-	-	472,422	1,656,502	1,184,080	71.48%
Pupil Transportation Services	-	2,125	2,125	-	-	-	-	2,125	2,125	100.00%
Other Support Services	-	-	-	76,523	443,648	367,125	76,523	443,648	367,125	82.75%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	2,004,790	7,572,257	5,567,467	76,523	443,648	367,125	2,081,313	8,015,905	5,934,592	74.04%
EXCESS OF REVENUES OVER EXPENDITURES	34,276	10,893	(23,383)	(8,400)	(10,893)	(2,493)	25,876	-	(25,876)	
Transfer Between Funds	-	(10,893)	(10,893)	-	10,893	10,893	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	301,475	261,725	(39,750)	37,203	-	(37,203)	338,677	261,725	(76,953)	
CURRENT FUND BALANCE (UNRESTRICTED)	335,751	261,725	(74,026)	28,803	-	(28,803)	364,553	261,725	(102,829)	

Sky Ranch Academy
For the 3 months ending September 30, 2026

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
General Fund					
REVENUE					
State Aid	1,296,022	1,172,255	7,206,499	5,910,477	82.02%
Revenue from State Sources	42,194	52,815	163,262	121,069	74.16%
Restricted-Federal 'Pass thru' Grants - Title I	13,496	13,546	7,485	(6,011)	-80.31%
Restricted-Federal 'Pass thru' Grants - Title II	-	876	2,119	2,119	100.00%
IDEA Flowthrough	1,330	14,395	54,982	53,652	97.58%
E-Rate (32.004)	2,381	12,144	11,200	8,819	78.74%
Revenue from Private Sources	28,581	9,713	2,000	(26,581)	-1329.07%
Contribution from Management Company	655,061	557,598	135,603	(519,458)	-383.07%
Total Revenue & Other Transactions	2,039,066	1,833,343	7,583,149	5,544,084	73.11%
EXPENDITURES					
Basic Instruction					
Salaries & wages	410,524	386,823	1,665,530	1,255,006	75.35%
Payroll taxes	26,764	32,106	138,239	111,475	80.64%
Insurance benefits	23,493	38,033	190,698	167,205	87.68%
Other benefits	7,955	10,761	47,389	39,434	83.21%
Employment expenses	7,717	2,837	14,875	7,158	48.12%
Contracted services	23,067	23,067	90,563	67,495	74.53%
Curricular tools	166,351	67,638	132,250	(34,101)	-25.79%
Student costs	6,141	1,010	4,175	(1,966)	-47.08%
General supplies	5,803	3,581	18,625	12,822	68.84%
Equipment expense	43,468	39,027	208,957	165,489	79.20%
Dues & subscriptions	4,996	5,023	10,511	5,515	52.47%
Board funds	-	40,000	40,000	40,000	100.00%
Other	(221)	-	-	221	0.00%
Total - Basic Instruction	726,057	649,904	2,561,811	1,835,753	71.66%
Added Needs					
Compensatory Education					
Salaries & wages	28,460	32,448	244,012	215,552	88.34%
Payroll taxes	2,084	2,693	19,632	17,548	89.38%
Insurance benefits	1,393	3,530	29,613	28,220	95.29%
Other benefits	454	779	5,677	5,223	92.01%
Contracted services	-	-	-	-	0.00%
Curricular tools	6,659	4,710	9,069	2,410	26.57%
Subtotal - Compensatory Education	39,051	44,160	308,003	268,952	87.32%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Special Education					
Salaries & wages	50,730	87,413	379,792	329,062	86.64%
Payroll taxes	3,825	7,255	31,523	27,698	87.87%
Insurance benefits	2,218	10,212	78,414	76,196	97.17%
Other benefits	1,494	2,357	10,402	8,908	85.64%
Employment expenses	-	126	1,487	1,487	100.00%
Contracted services	16,258	-	-	(16,258)	0.00%
Curricular tools	9,242	290	9,652	410	4.24%
Equipment expense	2,285	-	667	(1,618)	-242.53%
Dues & subscriptions	5,850	480	-	(5,850)	0.00%
Subtotal - Special Education	91,902	108,133	511,936	420,034	82.05%
Total - Added Needs	130,952	152,292	819,939	688,987	84.03%
Pupil Services					
Health services	26,006	15,979	115,678	89,672	77.52%
Psychological services	815	5,068	139,881	139,067	99.42%
Speech pathology	14,615	11,941	107,424	92,809	86.40%
Social work services	17,874	29,148	16,694	(1,180)	-7.07%
Other (including recess aides)	-	6,967	5,926	5,926	100.00%
Total - Pupil Services	59,310	69,104	385,603	326,293	84.62%
Instructional Staff Support					
Salaries & wages	76,315	76,747	241,853	165,538	68.45%
Payroll taxes	5,632	6,297	20,074	14,442	71.94%
Insurance benefits	7,958	7,292	24,718	16,760	67.80%
Other benefits	1,453	2,266	8,684	7,231	83.27%
Employment expenses	1,701	1,071	32,677	30,976	94.79%
Contracted services	34,730	31,879	126,095	91,365	72.46%
Curricular tools	9,610	10,800	7,900	(1,710)	-21.65%
General supplies	59	63	250	191	76.39%
Improvement of instruction	25,233	20,146	73,492	48,260	65.67%
Communication	2,205	1,725	11,100	8,895	80.14%
Total - Instructional Staff Support	164,896	158,285	546,844	381,948	69.85%
General Administration					
Board of Education					
Board of education administration	8,993	8,350	33,014	24,021	72.76%
Employment expenses	-	131	510	510	100.00%
Professional services - audit & other	-	453	6,800	6,800	100.00%
Professional services - legal	-	688	2,600	2,600	100.00%
Insurance	5,230	2,160	3,500	(1,730)	-49.42%
Subtotal - Board of Education	14,223	11,782	46,424	32,201	69.36%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Executive Administration					
Executive administration	51,144	26,715	107,141	55,996	52.26%
Oversight fee	63,296	56,886	351,973	288,676	82.02%
Subtotal - Executive Administration	114,441	83,601	459,113	344,673	75.07%
Grant Procurement					
Subtotal - Grant Procurement	-	-	-	-	0.00%
Total - General Administration	128,663	95,383	505,537	376,874	74.55%
School Administration					
Office of the Principal					
Salaries & wages	77,492	77,994	219,307	141,815	64.67%
Payroll taxes	5,742	6,474	18,202	12,460	68.45%
Insurance benefits	8,399	13,860	41,989	33,591	80.00%
Other benefits	1,395	1,870	5,246	3,851	73.41%
Employment expenses	1,838	1,191	11,250	9,411	83.66%
Contracted services	359	194	2,275	1,916	84.22%
General supplies	5,564	2,402	7,500	1,936	25.81%
Insurance	214	188	700	486	69.50%
Equipment expense	3,092	-	-	(3,092)	0.00%
Communication	3,765	1,550	4,875	1,110	22.77%
Dues & subscriptions	318	3,739	5,055	4,737	93.71%
Subtotal - Office of the Principal	108,178	109,460	316,400	208,222	65.81%
Other School Administration					
Admissions & other administrative support	23,160	20,383	56,940	33,780	59.33%
Salaries & wages	15,169	14,332	55,624	40,454	72.73%
Payroll taxes	1,200	1,190	4,617	3,416	74.00%
Insurance benefits	4,901	5,233	20,864	15,963	76.51%
Other benefits	91	344	1,335	1,244	93.16%
Employment expenses	95	375	2,150	2,055	95.59%
Marketing	65,048	26,816	295,903	230,854	78.02%
Subtotal - Other School Administration	109,665	68,734	437,433	327,767	74.93%
Total - School Administration	217,843	178,194	753,832	535,989	71.10%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Business & Internal Services					
Fiscal services	31,736	29,098	106,282	74,546	70.14%
Internal distribution services	318	535	2,115	1,796	84.95%
Total - Business & Internal Services	32,054	29,633	108,397	76,342	70.43%
Central Services					
Planning, research, development	865	746	3,093	2,228	72.04%
Information services	25,903	23,581	50,803	24,900	49.01%
Staff/Personnel services	36,488	40,520	133,800	97,313	72.73%
Data processing services	8,354	11,878	31,538	23,183	73.51%
Other central services	981	2,899	12,433	11,452	92.11%
Total - Central Services	72,591	79,623	231,667	159,076	68.67%
Operations & Maintenance					
Internal building services	5,258	4,389	16,369	11,111	67.88%
Salaries & wages	5,239	3,287	-	(5,239)	0.00%
Payroll taxes	446	273	-	(446)	0.00%
Insurance benefits	869	606	-	(869)	0.00%
Other benefits	195	79	-	(195)	0.00%
Safety & security	11,391	5,366	20,388	8,997	44.13%
Insurance	8,759	5,250	50,900	42,141	82.79%
Equipment expense	15,308	10,531	37,085	21,778	58.72%
Lease of building	287,015	287,015	1,148,060	861,045	75.00%
Janitorial services	47,077	40,225	127,000	79,923	62.93%
Building repairs & maintenance	27,726	24,140	169,400	141,674	83.63%
Utilities	62,460	20,845	87,300	24,840	28.45%
Depreciation & amortization	680	-	-	(680)	0.00%
Total - Operations & Maintenance	472,422	402,006	1,656,502	1,184,080	71.48%
Pupil Transportation Services					
Student costs	-	419	2,125	2,125	100.00%
Total - Pupil Transportation Services	-	419	2,125	2,125	100.00%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Other Support Services					
Pupil Activities					
Total - Pupil Activities	-	-	-	-	0.00%
Community Services					
Community Activities					
Total - Community Activities	-	-	-	-	0.00%
Welfare Activities					
Total - Welfare Activities	-	-	-	-	0.00%
Outgoing Transfer to School Service Fund	-	18,499	10,893	10,893	100.00%
Total Expenditures & Other Transactions	2,004,790	1,833,343	7,583,149	5,578,359	73.56%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	34,276	-	-	(34,276)	0.00%
Beginning Fund Balance (7/1)	301,475	275,221	261,725	(39,750)	-15.19%
Ending Fund Balance	335,750	275,221	261,725	(74,026)	-28.28%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
School Service Fund					
REVENUE					
Food sales to pupils	107	-	-	(107)	0.00%
Department of Agriculture - Lunch	54,309	40,059	330,967	276,658	83.59%
Department of Agriculture - Breakfast	12,986	8,045	86,801	73,815	85.04%
Commodities	722	2,526	14,987	14,266	95.19%
Other	-	-	-	-	0.00%
Total Food Service Revenue	68,123	50,630	432,755	364,632	84.26%
Transfer In from General Fund	-	18,499	10,893	10,893	100.00%
Total Revenue and Incoming Transfers	68,123	69,129	443,648	375,525	84.64%
EXPENDITURES					
Operations & Maintenance					
Supplies, materials including commodities expense	2,255	2,255	9,100	6,845	75.22%
Building repairs & maintenance	-	225	1,500	1,500	100.00%
Total Operations & Maintenance	2,255	2,480	10,600	8,345	78.72%
Food Services					
Supplies, materials including commodities expense	72,890	64,188	404,383	331,493	81.98%
Salaries & wages	1,378	849	3,665	2,287	62.40%
Equipment purchases & repairs	-	1,613	25,000	25,000	100.00%
Total Food Service Expenditures	74,268	66,649	433,048	358,780	82.85%
Total Expenditures & Other Transactions	76,523	69,129	443,648	367,125	82.75%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,400)	-	-	8,400	0.00%
Beginning Fund Balance (7/1)	37,203	-	-		
Ending Food Service Fund Balance	28,803	-	-	(28,803)	0.00%