

**Sky Ranch Academy**  
A Resolution of the Board of Directors  
2025-26 Amended Budget

**Fiscal Year 2025-26**

|   | General   | School Services | Total<br>(Memorandum Only) |
|---|-----------|-----------------|----------------------------|
| <b>REVENUE</b>                                |           |                 |                            |
| State Aid                                     | 6,963,928 | -               | 6,963,928                  |
| Other State Sources                           | 93,115    | -               | 93,115                     |
| Federal Grants                                | 88,163    | 314,858         | 403,021                    |
| Private Sources                               | 133,541   | -               | 133,541                    |
| Contribution from Management Company          | 403,720   | -               | 403,720                    |
| Total Revenues and Transfers                  | 7,682,467 | 314,858         | 7,997,325                  |
| <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |           |                 |                            |
| Instruction                                   |           |                 |                            |
| Basic Instruction                             | 2,543,097 | -               | 2,543,097                  |
| Added Needs                                   | 741,741   | -               | 741,741                    |
| Support Services                              |           |                 |                            |
| Pupil Services                                | 480,628   | -               | 480,628                    |
| Instructional Staff Support                   | 634,119   | -               | 634,119                    |
| General Administration                        | 492,332   | -               | 492,332                    |
| School Administration                         | 802,925   | -               | 802,925                    |
| Business & Internal Services                  | 105,227   | -               | 105,227                    |
| Central Services                              | 244,083   | -               | 244,083                    |
| Operations & Maintenance                      | 1,569,653 | 10,600          | 1,580,253                  |
| Pupil Transportation Services                 | 2,138     | -               | 2,138                      |
| Other Support Services                        | -         | 379,711         | 379,711                    |
| Total Expenditures                            | 7,615,945 | 390,311         | 8,006,256                  |
| EXCESS OF REVENUES OVER EXPENDITURES          | 66,523    | (75,454)        | (8,931)                    |
| Transfer Between Funds                        | (66,523)  | 66,523          | -                          |
| FUND BALANCE, BEGINNING OF YEAR               | 275,221   | 8,931           | 284,152                    |
| CURRENT FUND BALANCE                          | 275,222   | -               | 275,221                    |

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on December 9, 2025  
where a quorum of the board was present.

Signed By: Deborah Sayra  
Dated: December 9, 2025

**Sky Ranch Academy**  
2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

|  | <u>2025-26<br/>Initial</u> | <u>2025-26<br/>Amended</u> |
|--|----------------------------|----------------------------|
| <b>General Fund</b>                              |                            |                            |
| <b>REVENUE</b>                                   |                            |                            |
| State Aid  | 7,206,499                  | 6,963,928                  |
| Revenue from State Sources                       | 163,262                    | 93,115                     |
| Restricted-Federal 'Pass thru' Grants - Title I  | 7,485                      | -                          |
| Restricted-Federal 'Pass thru' Grants - Title II | 2,119                      | -                          |
| IDEA Flowthrough                                 | 54,982                     | 78,163                     |
| E-Rate (32.004)                                  | 11,200                     | 10,000                     |
| Revenue from Private Sources                     | 2,000                      | 133,541                    |
| Contribution from Management Company             | 135,603                    | 403,720                    |
| <b>Total Revenue &amp; Other Transactions</b>    | <u><u>7,583,149</u></u>    | <u><u>7,682,467</u></u>    |
| <b>EXPENDITURES</b>                              |                            |                            |
| <b>Basic Instruction</b>                         |                            |                            |
| Salaries & Wages                                 | 1,665,530                  | 1,690,039                  |
| Payroll Taxes                                    | 138,239                    | 140,273                    |
| Insurance Benefits                               | 190,698                    | 137,926                    |
| Other Benefits                                   | 47,389                     | 47,647                     |
| Employment Expenses                              | 14,875                     | 14,964                     |
| Contracted Services                              | 90,563                     | 88,397                     |
| Curricular Tools                                 | 132,250                    | 141,255                    |
| Student Costs                                    | 4,175                      | 6,183                      |
| General Supplies                                 | 18,625                     | 18,737                     |
| Equipment Expense                                | 208,957                    | 207,547                    |
| Dues & Subscriptions                             | 10,511                     | 10,128                     |
| Board Funds                                      | 40,000                     | 40,000                     |
| <b>Total - Basic Instruction</b>                 | <u><u>2,561,811</u></u>    | <u><u>2,543,097</u></u>    |
| <b>Added Needs</b>                               |                            |                            |
| <b>Compensatory Education</b>                    |                            |                            |
| Salaries & Wages                                 | 244,012                    | 135,301                    |
| Payroll Taxes                                    | 19,632                     | 11,230                     |
| Insurance Benefits                               | 29,613                     | 7,366                      |
| Other Benefits                                   | 5,677                      | 3,247                      |
| Curricular Tools                                 | 9,069                      | 14,500                     |
| <b>Subtotal - Compensatory Education</b>         | <u><u>308,003</u></u>      | <u><u>171,644</u></u>      |
| <b>Special Education</b>                         |                            |                            |
| Salaries & Wages                                 | 379,792                    | 454,444                    |
| Payroll Taxes                                    | 31,523                     | 37,719                     |
| Insurance Benefits                               | 78,414                     | 45,781                     |
| Other Benefits                                   | 10,402                     | 12,475                     |
| Employment Expenses                              | 1,487                      | 1,487                      |
| Curricular Tools                                 | 9,652                      | 1,870                      |
| Equipment Expense                                | 667                        | 365                        |
| Dues & Subscriptions                             | -                          | 15,956                     |
| <b>Subtotal - Special Education</b>              | <u><u>511,936</u></u>      | <u><u>570,097</u></u>      |
| <b>Total - Added Needs</b>                       | <b>819,939</b>             | <b>741,741</b>             |

|   | 2025-26<br>Initial | 2025-26<br>Amended |
|---|--------------------|--------------------|
| <b>Pupil Services</b>                         |                    |                    |
| Health Services                               | 115,678            | 145,379            |
| Psychological Services                        | 139,881            | 56,936             |
| Speech Pathology                              | 107,424            | 116,002            |
| Social Work Services                          | 16,694             | 154,496            |
| Other (including recess aides)                | 5,926              | 7,814              |
| <b>Total - Pupil Services</b>                 | <b>385,603</b>     | <b>480,628</b>     |
| <b>Instructional Staff Support</b>            |                    |                    |
| Salaries & Wages                              | 241,853            | 306,103            |
| Payroll Taxes                                 | 20,074             | 25,407             |
| Insurance Benefits                            | 24,718             | 38,197             |
| Other Benefits                                | 8,684              | 11,666             |
| Employment Expenses                           | 32,677             | 30,571             |
| Contracted Services                           | 126,095            | 128,205            |
| Curricular Tools                              | 7,900              | 9,300              |
| General Supplies                              | 250                | 250                |
| Improvement of Instruction                    | 73,492             | 73,320             |
| Communication                                 | 11,100             | 11,100             |
| <b>Total - Instructional Staff Support</b>    | <b>546,844</b>     | <b>634,119</b>     |
| <b>General Administration</b>                 |                    |                    |
| <b>Board of Education</b>                     |                    |                    |
| Board of Education Administration             | 33,014             | 32,808             |
| Employment Expenses                           | 510                | 510                |
| Professional Services - Audit & Other         | 6,800              | 7,600              |
| Professional services - Legal                 | 2,600              | 2,750              |
| Insurance                                     | 3,500              | 8,230              |
| <b>Subtotal - Board of Education</b>          | <b>46,424</b>      | <b>51,898</b>      |
| <b>Executive Administration</b>               |                    |                    |
| Executive Administration                      | 107,141            | 103,177            |
| Oversight Fee                                 | 351,973            | 337,256            |
| <b>Subtotal - Executive Administration</b>    | <b>459,113</b>     | <b>440,434</b>     |
| <b>Total - General Administration</b>         | <b>505,537</b>     | <b>492,332</b>     |
| <b>School Administration</b>                  |                    |                    |
| <b>Office of the Principal</b>                |                    |                    |
| Salaries & Wages                              | 219,307            | 213,439            |
| Payroll Taxes                                 | 18,202             | 17,715             |
| Insurance Benefits                            | 41,989             | 24,471             |
| Other Benefits                                | 5,246              | 5,106              |
| Employment Expenses                           | 11,250             | 11,640             |
| Contracted Services                           | 2,275              | 1,655              |
| General Supplies                              | 7,500              | 7,545              |
| Insurance                                     | 700                | 710                |
| Communication                                 | 4,875              | 4,904              |
| Dues & Subscriptions                          | 5,055              | 4,455              |
| <b>Subtotal - Office of the Principal</b>     | <b>316,400</b>     | <b>291,640</b>     |
| <b>Other School Administration</b>            |                    |                    |
| Admissions & Other Administrative Support     | 56,940             | 59,667             |
| Salaries & Wages                              | 55,624             | 54,513             |
| Payroll Taxes                                 | 4,617              | 4,525              |
| Insurance Benefits                            | 20,864             | 21,050             |
| Other Benefits                                | 1,335              | 1,308              |
| Employment Expenses                           | 2,150              | 2,150              |
| Marketing                                     | 295,903            | 367,822            |
| Dues & Subscriptions                          | -                  | 250                |
| <b>Subtotal - Other School Administration</b> | <b>437,433</b>     | <b>511,285</b>     |
| <b>Total - School Administration</b>          | <b>753,832</b>     | <b>802,925</b>     |

|  | 2025-26<br>Initial | 2025-26<br>Amended |
|--|--------------------|--------------------|
| <b>Business &amp; Internal Services</b>  |                    |                    |
| Fiscal Services  | 106,282            | 102,957            |
| Internal Distribution Services   | 2,115              | 2,271              |
| <b>Total - Business &amp; Internal Services</b>  | <b>108,397</b>     | <b>105,227</b>     |
| <b>Central Services</b>  |                    |                    |
| Planning, Research, and Development  | 3,093              | 2,101              |
| Information Services   | 50,803             | 69,151             |
| Staff/Personnel Services   | 133,800            | 129,067            |
| Data Processing Services   | 31,538             | 31,170             |
| Other Central Services   | 12,433             | 12,595             |
| <b>Total - Central Services</b>  | <b>231,667</b>     | <b>244,083</b>     |
| <b>Operations &amp; Maintenance</b>  |                    |                    |
| Internal Building Services   | 16,369             | 16,444             |
| Safety & Security  | 20,388             | 20,434             |
| Insurance  | 50,900             | 20,010             |
| Equipment Expense  | 37,085             | 35,105             |
| Lease of Building  | 1,148,060          | 1,148,060          |
| Janitorial Services  | 127,000            | 127,000            |
| Building Repairs & Maintenance   | 169,400            | 123,900            |
| Utilities  | 87,300             | 78,700             |
| <b>Total - Operations &amp; Maintenance</b>  | <b>1,656,502</b>   | <b>1,569,653</b>   |
| <b>Pupil Transportation Services</b>   |                    |                    |
| Student Costs  | 2,125              | 2,138              |
| <b>Total - Pupil Transportation Services</b>   | <b>2,125</b>       | <b>2,138</b>       |
| <b>Other Support Services</b>  |                    |                    |
| <b>Pupil Activities</b>  |                    |                    |
| <b>Total - Pupil Activities</b>  | <b>-</b>           | <b>-</b>           |
| <b>Community Services</b>  |                    |                    |
| <b>Community Activities</b>  |                    |                    |
| <b>Total - Community Activities</b>  | <b>-</b>           | <b>-</b>           |
| <b>Welfare Activities</b>  |                    |                    |
| <b>Total - Welfare Activities</b>  | <b>-</b>           | <b>-</b>           |
| Outgoing Transfer to School Service Fund   | 10,893             | 66,523             |
| <br>Total Expenditures & Other Transactions  | <br>7,583,149      | <br>7,682,467      |
| <br><b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <br><b>-</b>       | <br><b>-</b>       |
| <br>Beginning Fund Balance (7/1)   | <br>261,725        | <br>275,221        |
| <br>Ending Fund Balance  | <br>261,725        | <br>275,221        |

|  | 2025-26<br>Initial | 2025-26<br>Amended |
|--|--------------------|--------------------|
| <b>School Service Fund</b>   |                    |                    |
| <b>REVENUE</b>   |                    |                    |
| Department of Agriculture - Lunch  | 330,967            | 240,784            |
| Department of Agriculture - Breakfast  | 86,801             | 57,236             |
| Commodities  | 14,987             | 16,838             |
| <b>Total Food Service Revenue</b>  | <b>432,755</b>     | <b>314,858</b>     |
| Transfer In from General Fund  | 10,893             | 66,523             |
| <b>Total Revenue and Incoming Transfers</b>  | <b>443,648</b>     | <b>381,380</b>     |
| <b>EXPENDITURES</b>  |                    |                    |
| <b>Operations &amp; Maintenance</b>  |                    |                    |
| Supplies, Materials Including Commodities Expense  | 9,100              | 9,100              |
| Building Repairs & Maintenance   | 1,500              | 1,500              |
| <b>Total Operations &amp; Maintenance</b>  | <b>10,600</b>      | <b>10,600</b>      |
| <b>Food Services</b>   |                    |                    |
| Supplies, Materials Including Commodities Expense  | 403,650            | 370,400            |
| Salaries & Wages   | 4,398              | 4,312              |
| Equipment Purchases & Repairs  | 25,000             | 5,000              |
| <b>Total Food Service Expenditures</b>   | <b>433,048</b>     | <b>379,711</b>     |
| Total Expenditures & Other Transactions  | 443,648            | 390,311            |
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>-</b>           | <b>(8,931)</b>     |
| Beginning Fund Balance (7/1)   | -                  | 8,931              |
| Ending Food Service Fund Balance   | -                  | -                  |