

Sky Ranch Academy
Balance Sheet
As of June 30, 2026
(UNAUDITED)

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
ASSETS				
Cash	317,772	-	-	317,772
Accounts Receivable	159,242	-	30,294	189,536
Due from Management Co	-	-	7,926	7,926
Fixed Assets, Net of Depreciation	-	21,756	-	21,756
Total Assets	477,014	21,756	38,221	536,991
LIABILITIES & FUND BALANCE				
LIABILITIES				
Deferred Revenue	32,120	-	1,018	33,138
Due to Management Co	163,416	-	-	163,416
Acct Payables	1,759	-	-	1,759
Total Liabilities	197,295	-	1,018	198,313
FUND BALANCE				
Beginning Fund Balance	253,123	24,476	6,553	284,152
Current Yr Activity	26,596	(2,720)	30,650	54,526
Ending Fund Balance	279,719	21,756	37,203	338,678
TOTAL LIABILITIES & FUND BALANCE	477,014	21,756	38,221	536,991

Sky Ranch Academy

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the 12 months ending June 30, 2026
(UNAUDITED)

	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	7,009,138	6,963,928	(45,210)	-	-	-	7,009,138	6,963,928	(45,210)	-0.65%
Other State Sources	216,638	93,115	(123,523)	1,992	-	(1,992)	218,631	93,115	(125,516)	-134.80%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	129,686	88,163	(41,523)	385,892	314,858	(71,034)	515,578	403,021	(112,557)	-27.93%
Private Sources	109,989	133,541	23,553	4	-	(4)	109,992	133,541	23,549	17.63%
Contribution from Management Company	61,729	403,720	341,991	-	-	-	61,729	403,720	341,991	84.71%
Total Revenues and Transfers	7,527,180	7,682,467	155,288	387,888	314,858	(73,030)	7,915,067	7,997,325	82,258	1.03%
EXPENDITURES - CONTRACTED SERVICE FEE:										
Instruction										
Basic Instruction	2,540,504	2,543,097	2,593	-	-	-	2,540,504	2,543,097	2,593	0.10%
Added Needs	712,521	741,741	29,221	-	-	-	712,521	741,741	29,221	3.94%
Support Services										
Pupil Services	314,835	480,628	165,794	-	-	-	314,835	480,628	165,794	34.50%
Instructional Staff Support	603,081	634,119	31,038	-	-	-	603,081	634,119	31,038	4.89%
General Administration	484,656	492,332	7,676	-	-	-	484,656	492,332	7,676	1.56%
School Administration	855,074	802,925	(52,149)	-	-	-	855,074	802,925	(52,149)	-6.49%
Business & Internal Services	106,908	105,227	(1,681)	-	-	-	106,908	105,227	(1,681)	-1.60%
Central Services	209,903	244,083	34,180	-	-	-	209,903	244,083	34,180	14.00%
Operations & Maintenance	1,673,900	1,569,653	(104,246)	-	-	-	1,673,900	1,569,653	(104,246)	-6.64%
Pupil Transportation Services	-	2,138	2,138	-	-	-	-	2,138	2,138	100.00%
Other Support Services	1,923	-	(1,923)	357,238	390,311	33,073	359,161	390,311	31,151	7.98%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
Total Expenditures	7,503,304	7,615,945	112,641	357,238	390,311	33,073	7,860,542	8,006,256	145,714	1.82%
EXCESS OF REVENUES OVER EXPENDITURES	23,876	66,523	42,647	30,650	(75,454)	(106,103)	54,526	(8,931)	(63,457)	
Transfer Between Funds	-	(66,523)	(66,523)	-	66,523	66,523	-	-	-	
FUND BALANCE, BEGINNING OF YEAR	277,599	275,221	(2,378)	6,553	8,931	2,378	284,152	284,152	-	
CURRENT FUND BALANCE (UNRESTRICTED)	301,475	275,221	(26,254)	37,203	-	(37,202)	338,678	275,221	(63,457)	

Sky Ranch Academy
For the 12 months ending June 30, 2026
(UNAUDITED)

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
General Fund					
REVENUE					
State Aid	7,009,138	6,963,928	6,963,928	(45,210)	-0.65%
Revenue from State Sources	216,638	93,115	93,115	(123,523)	-132.66%
Restricted-Federal 'Pass thru' Grants - Title I	43,627	-	-	(43,627)	0.00%
Restricted-Federal 'Pass thru' Grants - Title II	5,000	-	-	(5,000)	0.00%
IDEA Flowthrough	78,163	78,163	78,163	-	0.00%
E-Rate (32.004)	2,896	10,000	10,000	7,104	71.04%
Revenue from Private Sources	109,989	133,541	133,541	23,553	17.64%
Contribution from Management Company	61,729	403,720	403,720	341,991	84.71%
Total Revenue & Other Transactions	7,527,180	7,682,467	7,682,467	155,288	2.02%
EXPENDITURES					
Basic Instruction					
Salaries & wages	1,737,006	1,690,039	1,690,039	(46,967)	-2.78%
Payroll taxes	149,482	140,273	140,273	(9,209)	-6.57%
Insurance benefits	149,816	137,926	137,926	(11,890)	-8.62%
Other benefits	35,244	47,647	47,647	12,403	26.03%
Employment expenses	20,188	14,964	14,964	(5,224)	-34.91%
Contracted services	88,430	88,397	88,397	(33)	-0.04%
Curricular tools	139,055	141,255	141,255	2,200	1.56%
Student costs	17,636	6,183	6,183	(11,453)	-185.22%
General supplies	20,673	18,737	18,737	(1,936)	-10.33%
Equipment expense	163,494	207,547	207,547	44,053	21.23%
Communication	6	-	-	(6)	0.00%
Dues & subscriptions	19,251	10,128	10,128	(9,124)	-90.08%
Board funds	-	40,000	40,000	40,000	100.00%
Other	221	-	-	(221)	0.00%
Total - Basic Instruction	2,540,504	2,543,097	2,543,097	2,593	0.10%
Added Needs					
Compensatory Education					
Salaries & wages	127,740	135,301	135,301	7,561	5.59%
Payroll taxes	11,255	11,230	11,230	(25)	-0.22%
Insurance benefits	12,346	7,366	7,366	(4,981)	-67.62%
Other benefits	2,445	3,247	3,247	802	24.70%
Curricular tools	70,736	14,500	14,500	(56,236)	-387.83%
Subtotal - Compensatory Education	224,522	171,644	171,644	(52,877)	-30.81%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Special Education					
Salaries & wages	335,987	454,444	454,444	118,457	26.07%
Payroll taxes	28,324	37,719	37,719	9,395	24.91%
Insurance benefits	24,029	45,781	45,781	21,752	47.51%
Other benefits	6,164	12,475	12,475	6,310	50.59%
Employment expenses	1,206	1,487	1,487	281	18.87%
Contracted services	79,746	-	-	(79,746)	0.00%
Curricular tools	431	1,870	1,870	1,439	76.96%
Equipment expense	97	365	365	268	73.33%
Dues & subscriptions	12,014	15,956	15,956	3,942	24.71%
Subtotal - Special Education	487,999	570,097	570,097	82,098	14.40%
Total - Added Needs	712,521	741,741	741,741	29,221	3.94%
Pupil Services					
Health services	103,712	145,379	145,379	41,667	28.66%
Psychological services	25,170	56,936	56,936	31,767	55.79%
Speech pathology	58,425	116,002	116,002	57,577	49.63%
Social work services	120,475	154,496	154,496	34,021	22.02%
Other (including recess aides)	7,052	7,814	7,814	763	9.76%
Total - Pupil Services	314,835	480,628	480,628	165,794	34.50%
Instructional Staff Support					
Salaries & wages	290,079	306,103	306,103	16,023	5.23%
Payroll taxes	23,992	25,407	25,407	1,415	5.57%
Insurance benefits	31,840	38,197	38,197	6,357	16.64%
Other benefits	15,156	11,666	11,666	(3,489)	-29.91%
Employment expenses	30,327	30,571	30,571	243	0.80%
Contracted services	127,732	128,205	128,205	473	0.37%
Curricular tools	10,316	9,300	9,300	(1,016)	-10.92%
General supplies	67	250	250	183	73.34%
Equipment expense	12	-	-	(12)	0.00%
Improvement of instruction	64,740	73,320	73,320	8,580	11.70%
Communication	8,820	11,100	11,100	2,280	20.54%
Total - Instructional Staff Support	603,081	634,119	634,119	31,038	4.89%
General Administration					
Board of Education					
Board of education administration	31,481	32,808	32,808	1,327	4.04%
Employment expenses	-	510	510	510	100.00%
Professional services - audit & other	6,196	7,600	7,600	1,404	18.47%
Professional services - legal	-	2,750	2,750	2,750	100.00%
Insurance	7,813	8,230	8,230	417	5.06%
Subtotal - Board of Education	45,491	51,898	51,898	6,407	12.35%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Executive Administration					
Executive administration	97,490	103,177	103,177	5,687	5.51%
Oversight fee	341,675	337,256	337,256	(4,418)	-1.31%
Subtotal - Executive Administration	439,165	440,434	440,434	1,269	0.29%
Grant Procurement					
Subtotal - Grant Procurement	-	-	-	-	0.00%
Total - General Administration	484,656	492,332	492,332	7,676	1.56%
School Administration					
Office of the Principal					
Salaries & wages	226,648	213,439	213,439	(13,209)	-6.19%
Payroll taxes	17,551	17,715	17,715	165	0.93%
Insurance benefits	32,284	24,471	24,471	(7,813)	-31.93%
Other benefits	4,870	5,106	5,106	235	4.61%
Employment expenses	9,898	11,640	11,640	1,742	14.97%
Contracted services	2,030	1,655	1,655	(375)	-22.65%
General supplies	6,332	7,545	7,545	1,213	16.07%
Insurance	705	710	710	5	0.77%
Equipment expense	1,010	-	-	(1,010)	0.00%
Communication	6,544	4,904	4,904	(1,640)	-33.44%
Dues & subscriptions	5,177	4,455	4,455	(722)	-16.21%
Subtotal - Office of the Principal	313,048	291,640	291,640	(21,408)	-7.34%
Other School Administration					
Admissions & other administrative support	55,538	59,667	59,667	4,129	6.92%
Salaries & wages	55,917	54,513	54,513	(1,404)	-2.58%
Payroll taxes	4,395	4,525	4,525	129	2.86%
Insurance benefits	20,835	21,050	21,050	216	1.02%
Other benefits	305	1,308	1,308	1,004	76.70%
Employment expenses	2,105	2,150	2,150	45	2.10%
Marketing	402,858	367,822	367,822	(35,036)	-9.53%
Dues & subscriptions	73	250	250	177	70.70%
Subtotal - Other School Administration	542,026	511,285	511,285	(30,741)	-6.01%
Total - School Administration	855,074	802,925	802,925	(52,149)	-6.49%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Business & Internal Services					
Fiscal services	105,438	102,957	102,957	(2,482)	-2.41%
Internal distribution services	1,470	2,271	2,271	801	35.28%
Total - Business & Internal Services	106,908	105,227	105,227	(1,681)	-1.60%
Central Services					
Planning, research, development	2,321	2,101	2,101	(220)	-10.47%
Information services	57,171	69,151	69,151	11,980	17.32%
Staff/Personnel services	111,627	129,067	129,067	17,440	13.51%
Data processing services	31,486	31,170	31,170	(316)	-1.01%
Other central services	6,957	12,595	12,595	5,638	44.76%
Miscellaneous	342	(0)	(0)	(342)	3420100.00%
Total - Central Services	209,903	244,083	244,083	34,180	14.00%
Operations & Maintenance					
Internal building services	15,441	16,444	16,444	1,003	6.10%
Salaries & wages	1,024	-	-	(1,024)	0.00%
Payroll taxes	89	-	-	(89)	0.00%
Insurance benefits	112	-	-	(112)	0.00%
Other benefits	15	-	-	(15)	0.00%
Safety & security	26,771	20,434	20,434	(6,337)	-31.01%
Insurance	22,242	20,010	20,010	(2,232)	-11.15%
Equipment expense	24,896	35,105	35,105	10,209	29.08%
Lease of building	1,148,060	1,148,060	1,148,060	-	0.00%
Janitorial services	187,024	127,000	127,000	(60,024)	-47.26%
Building repairs & maintenance	130,743	123,900	123,900	(6,843)	-5.52%
Utilities	114,720	78,700	78,700	(36,020)	-45.77%
Dues & subscriptions	43	-	-	(43)	0.00%
Depreciation & amortization	2,720	-	-	(2,720)	0.00%
Total - Operations & Maintenance	1,673,900	1,569,653	1,569,653	(104,246)	-6.64%
Pupil Transportation Services					
Student costs	-	2,138	2,138	2,138	100.00%
Total - Pupil Transportation Services	-	2,138	2,138	2,138	100.00%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
Other Support Services					
Pupil Activities					
Student costs	1,923	-	-	(1,923)	0.00%
Total - Pupil Activities	1,923	-	-	(1,923)	0.00%
Community Services					
Community Activities					
Total - Community Activities	-	-	-	-	0.00%
Welfare Activities					
Total - Welfare Activities	-	-	-	-	0.00%
Outgoing Transfer to School Service Fund	-	66,523	66,523	66,523	100.00%
Total Expenditures & Other Transactions	7,503,304	7,682,467	7,682,467	179,164	2.33%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	23,876	-	-	(23,876)	0.00%
Beginning Fund Balance (7/1)	277,599	275,221	275,221	(2,378)	-0.86%
Ending Fund Balance	301,475	275,221	275,221	(26,254)	-9.54%

	YTD Actual	YTD Budget	Annual Budget	Budget Remaining	% of Budget Remaining
School Service Fund					
REVENUE					
Food sales to pupils	4	-	-	(4)	0.00%
State revenue	1,992	-	-	(1,992)	0.00%
Department of Agriculture - Lunch	312,753	240,784	240,784	(71,969)	-29.89%
Department of Agriculture - Breakfast	62,425	57,236	57,236	(5,188)	-9.06%
Commodities	10,714	16,838	16,838	6,123	36.37%
Other	-	-	-	-	0.00%
Total Food Service Revenue	387,888	314,858	314,858	(73,030)	-23.19%
Transfer In from General Fund	-	66,523	66,523	66,523	100.00%
Total Revenue and Incoming Transfers	387,888	381,380	381,380	(6,507)	-1.71%
EXPENDITURES					
Operations & Maintenance					
Supplies, materials including commodities expense	9,100	9,100	9,100	0	0.00%
Building repairs & maintenance	-	1,500	1,500	1,500	100.00%
Total Operations & Maintenance	9,100	10,600	10,600	1,500	14.15%
Food Services					
Supplies, materials including commodities expense	342,792	371,109	371,109	28,317	7.63%
Salaries & wages	3,343	3,602	3,602	259	7.19%
Equipment purchases & repairs	2,003	5,000	5,000	2,997	59.95%
Total Food Service Expenditures	348,138	379,711	379,711	31,573	8.32%
Total Expenditures & Other Transactions	357,238	390,311	390,311	33,073	8.47%
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	30,650	(8,931)	(8,931)	(39,581)	443.18%
Beginning Fund Balance (7/1)	6,553	8,931	8,931		
Ending Food Service Fund Balance	37,203	-	-	(37,203)	0.00%