

**Sky Ranch Charter Academy**

Balance Sheet

As of September 30, 2023

	General Fund	General Fixed Assets Acct Group	School Services Fund	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	40,050	-	-	40,050
Accounts Receivable	408,961	-	34,020	442,981
<b>Total Assets</b>	<b>449,011</b>	<b>-</b>	<b>34,020</b>	<b>483,031</b>
<b>LIABILITIES &amp; FUND BALANCE</b>				
<b>LIABILITIES</b>				
Deferred Revenue	-	-	470	470
Due to Management Co	396,207	-	33,550	429,757
Due to Others	12,804	-	-	12,804
<b>Total Liabilities</b>	<b>409,011</b>	<b>-</b>	<b>34,020</b>	<b>443,031</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	-	-	-	-
Current Yr Activity	40,000	-	-	40,000
<b>Ending Fund Balance</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>449,011</b>	<b>-</b>	<b>34,020</b>	<b>483,031</b>

**Sky Ranch Charter Academy**

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For the 3 months ending September 30, 2023

	General			School Svc			Total (Memorandum Only)			
	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	YTD Actual	Annual Budget	Variance	% of Budget Remaining
<b>REVENUE</b>										
State Aid	606,336	5,918,400	5,312,064	-	-	-	606,336	5,918,400	5,312,064	89.76%
Other State Sources	14,496	142,077	127,581	-	-	-	14,496	142,077	127,581	89.80%
Local Sources	-	-	-	-	-	-	-	-	-	0.00%
Federal Grants	-	-	-	34,020	208,186	174,166	34,020	208,186	174,166	83.66%
Private Sources	-	-	-	5	16,709	16,704	5	16,709	16,704	99.97%
Contribution from Management Company	992,982	853,146	(139,837)	-	-	-	992,982	853,146	(139,837)	-16.39%
<b>Total Revenues and Transfers</b>	<b>1,613,815</b>	<b>6,913,623</b>	<b>5,299,808</b>	<b>34,025</b>	<b>224,895</b>	<b>190,870</b>	<b>1,647,840</b>	<b>7,138,518</b>	<b>5,490,678</b>	<b>76.92%</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>										
Instruction										
Basic Instruction	414,068	2,083,802	1,669,733	-	-	-	414,068	2,083,802	1,669,733	80.13%
Added Needs	76,324	421,558	345,234	-	-	-	76,324	421,558	345,234	81.89%
Support Services										
Pupil Services	62,594	247,705	185,111	-	-	-	62,594	247,705	185,111	74.73%
Instructional Staff Support	110,542	600,956	490,413	-	-	-	110,542	600,956	490,413	81.61%
General Administration	49,992	473,958	423,966	-	-	-	49,992	473,958	423,966	89.45%
School Administration	352,671	1,008,238	655,567	-	-	-	352,671	1,008,238	655,567	65.02%
Business & Internal Services	27,479	75,661	48,182	-	-	-	27,479	75,661	48,182	63.68%
Central Services	66,984	276,706	209,722	-	-	-	66,984	276,706	209,722	75.79%
Operations & Maintenance	368,063	1,688,399	1,320,337	-	-	-	368,063	1,688,399	1,320,337	78.20%
Pupil Transportation Services	-	1,725	1,725	-	-	-	-	1,725	1,725	100.00%
Other Support Services	19,495	-	(19,495)	59,628	259,811	200,183	79,122	259,811	180,689	69.55%
Community Services										
Community Activities	-	-	-	-	-	-	-	-	-	0.00%
Welfare Activities	-	-	-	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>1,548,212</b>	<b>6,878,707</b>	<b>5,330,494</b>	<b>59,628</b>	<b>259,811</b>	<b>200,183</b>	<b>1,607,840</b>	<b>7,138,518</b>	<b>5,530,678</b>	<b>77.48%</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>65,603</b>	<b>34,916</b>	<b>(30,687)</b>	<b>(25,603)</b>	<b>(34,916)</b>	<b>(9,313)</b>	<b>40,000</b>	<b>-</b>	<b>(40,000)</b>	
Transfer Between Funds	(25,603)	(34,916)	(9,313)	25,603	34,916	9,313	-	-	-	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CURRENT FUND BALANCE (UNRESTRICTED)</b>	<b>40,000</b>	<b>-</b>	<b>(40,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>(40,000)</b>	

**Sky Ranch Charter Academy**  
For the 3 months ending September 30, 2023

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
<b>General Fund</b>							
<b>REVENUE</b>							
State Aid	606,336	887,760	5,918,400	-	-	606,336	5,918,400
Revenue from State Sources	14,496	21,312	142,077	-	-	14,496	142,077
Contribution from Management Company	992,982	748,979	853,146	-	-	992,982	853,146
<b>Total Revenue &amp; Other Transactions</b>	<b>1,613,815</b>	<b>1,658,051</b>	<b>6,913,623</b>	-	-	<b>1,613,815</b>	<b>6,913,623</b>
<b>EXPENDITURES</b>							
<b>Basic Instruction</b>							
Salaries & wages	287,826	250,120	1,261,372	-	-	287,826	1,261,372
Payroll taxes	22,204	20,224	101,118	-	-	22,204	101,118
Insurance benefits	9,956	52,167	260,836	-	-	9,956	260,836
Other benefits	1,663	6,814	35,679	-	-	1,663	35,679
Employment expenses	2,013	1,898	12,650	-	-	2,013	12,650
Contracted services	21,062	21,054	84,250	-	-	21,062	84,250
Curricular tools	18,625	47,274	127,745	-	-	18,625	127,745
Student costs	2,085	173	1,150	-	-	2,085	1,150
General supplies	2,697	3,347	22,310	-	-	2,697	22,310
Marketing	26	-	-	-	-	26	-
Equipment expense	45,011	33,512	134,100	-	-	45,011	134,100
Dues & subscriptions	900	1,139	7,592	-	-	900	7,592
Board funds	-	35,000	35,000	-	-	-	35,000
<b>Total - Basic Instruction</b>	<b>414,068</b>	<b>472,720</b>	<b>2,083,802</b>	-	-	<b>414,068</b>	<b>2,083,802</b>
<b>Added Needs</b>							
<b>Compensatory Education</b>							
Salaries & wages	10,392	23,770	118,849	-	-	10,392	118,849
Payroll taxes	821	1,973	9,864	-	-	821	9,864
Insurance benefits	619	2,316	11,578	-	-	619	11,578
Other benefits	144	570	2,852	-	-	144	2,852
Employment expenses	167	-	-	-	-	167	-
<b>Subtotal - Compensatory Education</b>	<b>12,143</b>	<b>28,629</b>	<b>143,144</b>	-	-	<b>12,143</b>	<b>143,144</b>
<b>Special Education</b>							
Salaries & wages	40,222	36,353	182,982	-	-	40,222	182,982
Payroll taxes	3,075	2,957	14,784	-	-	3,075	14,784
Insurance benefits	1,509	9,048	45,241	-	-	1,509	45,241
Other benefits	199	981	5,115	-	-	199	5,115
Employment expenses	179	222	1,477	-	-	179	1,477
Curricular tools	17,138	4,322	28,815	-	-	17,138	28,815
General supplies	95	-	-	-	-	95	-
Equipment expense	1,765	-	-	-	-	1,765	-
<b>Subtotal - Special Education</b>	<b>64,181</b>	<b>53,883</b>	<b>278,414</b>	-	-	<b>64,181</b>	<b>278,414</b>
<b>Total - Added Needs</b>	<b>76,324</b>	<b>82,512</b>	<b>421,558</b>	-	-	<b>76,324</b>	<b>421,558</b>
<b>Pupil Services</b>							
Health services	9,713	3,223	21,485	-	-	9,713	21,485
Psychological services	34,596	18,648	124,323	-	-	34,596	124,323
Speech pathology	16,934	8,057	53,712	-	-	16,934	53,712
Social work services	340	3,006	15,029	-	-	340	15,029
Other (including recess aides)	1,011	6,631	33,156	-	-	1,011	33,156
<b>Total - Pupil Services</b>	<b>62,594</b>	<b>39,565</b>	<b>247,705</b>	-	-	<b>62,594</b>	<b>247,705</b>
<b>Instructional Staff Support</b>							
Salaries & wages	54,413	67,722	282,346	-	-	54,413	282,346
Payroll taxes	4,210	5,594	23,255	-	-	4,210	23,255
Insurance benefits	2,501	10,835	45,609	-	-	2,501	45,609
Other benefits	1,132	2,227	10,789	-	-	1,132	10,789
Employment expenses	638	4,466	29,758	-	-	638	29,758
Contracted services	21,062	26,097	104,496	-	-	21,062	104,496
Curricular tools	2,504	4,248	21,659	-	-	2,504	21,659
General supplies	-	227	910	-	-	-	910
Improvement of instruction	21,115	20,772	80,733	-	-	21,115	80,733
Communication	2,967	350	1,400	-	-	2,967	1,400
<b>Total - Instructional Staff Support</b>	<b>110,542</b>	<b>142,539</b>	<b>600,956</b>	-	-	<b>110,542</b>	<b>600,956</b>
<b>General Administration</b>							
<b>Board of Education</b>							
Board of education administration	7,978	9,290	36,660	-	-	7,978	36,660
Employment expenses	-	127	510	-	-	-	510
Professional services - audit & other	-	1,949	7,800	-	-	-	7,800
Professional services - legal	-	625	2,500	-	-	-	2,500
Insurance	655	2,399	9,600	-	-	655	9,600
Other	-	-	213,410	-	213,410	-	-
<b>Subtotal - Board of Education</b>	<b>8,632</b>	<b>14,391</b>	<b>270,480</b>	-	<b>213,410</b>	<b>8,632</b>	<b>57,070</b>
<b>Executive Administration</b>							
Executive administration	28,555	7,943	31,844	-	-	28,555	31,844
Oversight fee	12,804	25,745	171,634	-	-	12,804	171,634
<b>Subtotal - Executive Administration</b>	<b>41,359</b>	<b>33,688</b>	<b>203,478</b>	-	-	<b>41,359</b>	<b>203,478</b>
<b>Grant Procurement</b>							
<b>Subtotal - Grant Procurement</b>	-	-	-	-	-	-	-
<b>Total - General Administration</b>	<b>49,992</b>	<b>48,079</b>	<b>473,958</b>	-	<b>213,410</b>	<b>49,992</b>	<b>260,548</b>

	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
<b>School Administration</b>							
<b>Office of the Principal</b>							
Salaries & wages	63,657	55,627	227,842	-	-	63,657	227,842
Payroll taxes	4,379	4,084	16,776	-	-	4,379	16,776
Insurance benefits	274	7,982	34,178	-	-	274	34,178
Other benefits	1,110	1,321	5,411	-	-	1,110	5,411
Employment expenses	2,618	3,846	20,777	-	-	2,618	20,777
Contracted services	-	117	470	-	-	-	470
General supplies	1,806	1,609	6,440	-	-	1,806	6,440
Insurance	-	400	1,600	-	-	-	1,600
Marketing	5,333	-	-	-	-	5,333	-
Communication	2,483	1,063	4,255	-	-	2,483	4,255
Dues & subscriptions	2,024	1,638	6,554	-	-	2,024	6,554
<b>Subtotal - Office of the Principal</b>	<b>83,684</b>	<b>77,687</b>	<b>324,302</b>	-	-	<b>83,684</b>	<b>324,302</b>
<b>Other School Administration</b>							
Admissions & other administrative support	28,629	29,773	118,828	-	-	28,629	118,828
Salaries & wages	11,754	12,518	50,070	-	-	11,754	50,070
Payroll taxes	788	1,039	4,156	-	-	788	4,156
Insurance benefits	3,744	4,037	16,148	-	-	3,744	16,148
Other benefits	53	300	1,202	-	-	53	1,202
Employment expenses	248	324	2,160	-	-	248	2,160
Marketing	223,771	228,970	491,372	-	-	223,771	491,372
<b>Subtotal - Other School Administration</b>	<b>268,987</b>	<b>276,961</b>	<b>683,936</b>	-	-	<b>268,987</b>	<b>683,936</b>
<b>Total - School Administration</b>	<b>352,671</b>	<b>354,648</b>	<b>1,008,238</b>	-	-	<b>352,671</b>	<b>1,008,238</b>
<b>Business &amp; Internal Services</b>							
Fiscal services	26,797	18,419	73,570	-	-	26,797	73,570
Internal distribution services	682	523	2,091	-	-	682	2,091
<b>Total - Business &amp; Internal Services</b>	<b>27,479</b>	<b>18,942</b>	<b>75,661</b>	-	-	<b>27,479</b>	<b>75,661</b>
<b>Central Services</b>							
Planning, research, development	19,054	17,358	79,454	-	-	19,054	79,454
Information services	9,008	9,043	36,069	-	-	9,008	36,069
Staff/Personnel services	25,517	27,985	109,323	-	-	25,517	109,323
Data processing services	8,468	7,081	28,147	-	-	8,468	28,147
Other central services	4,937	5,924	23,713	-	-	4,937	23,713
<b>Total - Central Services</b>	<b>66,984</b>	<b>67,392</b>	<b>276,706</b>	-	-	<b>66,984</b>	<b>276,706</b>
<b>Operations &amp; Maintenance</b>							
Internal building services	42,266	25,466	101,619	-	-	42,266	101,619
Employment expenses	4	-	-	-	-	4	-
Safety & security	3,682	1,637	7,370	-	-	3,682	7,370
Insurance	7,844	2,699	10,800	-	-	7,844	10,800
Equipment expense	13,296	7,784	31,150	-	-	13,296	31,150
Lease of building	284,015	286,900	1,148,060	-	-	284,015	1,148,060
Janitorial services	8,525	48,231	193,000	-	-	8,525	193,000
Building repairs & maintenance	1,824	23,403	79,000	-	-	1,824	79,000
Communication	-	625	2,500	-	-	-	2,500
Utilities	6,606	28,069	114,900	-	-	6,606	114,900
<b>Total - Operations &amp; Maintenance</b>	<b>368,063</b>	<b>424,814</b>	<b>1,688,399</b>	-	-	<b>368,063</b>	<b>1,688,399</b>
<b>Pupil Transportation Services</b>							
Student costs	-	259	1,725	-	-	-	1,725
<b>Total - Pupil Transportation Services</b>	<b>-</b>	<b>259</b>	<b>1,725</b>	-	-	<b>-</b>	<b>1,725</b>
<b>Other Support Services</b>							
<b>Pupil Activities</b>							
Student costs	19,495	-	-	-	-	19,495	-
<b>Total - Pupil Activities</b>	<b>19,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,495</b>	<b>-</b>
<b>Community Services</b>							
<b>Community Activities</b>							
<b>Total - Community Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Welfare Activities</b>							
<b>Total - Welfare Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Outgoing Transfer to School Service Fund	25,603	6,583	34,916	-	-	25,603	34,916
Total Expenditures & Other Transactions	1,573,815	1,658,051	6,913,623	-	213,410	1,573,815	6,700,212
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(213,410)</b>	<b>40,000</b>	<b>213,410</b>
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Fund Balance	40,000	-	-	-	(213,410)	40,000	213,410

School Service Fund	YTD Actual	YTD Budget	Annual Budget	COVID Actual	COVID Annual Budget	Excluding COVID Actual	Excluding COVID Annual Budget
<b>REVENUE</b>							
Food sales to pupils	5	2,506	16,709	-	-	5	16,709
Department of Agriculture - Lunch	26,560	23,498	156,655	-	-	26,560	156,655
Department of Agriculture - Breakfast	7,460	7,730	51,531	-	-	7,460	51,531
<b>Total Food Service Revenue</b>	<b>34,025</b>	<b>33,734</b>	<b>224,895</b>	-	-	<b>34,025</b>	<b>224,895</b>
Transfer In from General Fund	25,603	6,583	34,916	-	-	25,603	34,916
<b>Total Revenue and Incoming Transfers</b>	<b>59,628</b>	<b>40,317</b>	<b>259,811</b>	-	-	<b>59,628</b>	<b>259,811</b>
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
Supplies, materials including commodities expense	1,975	1,974	7,900	-	-	1,975	7,900
<b>Total Operations &amp; Maintenance</b>	<b>1,975</b>	<b>1,974</b>	<b>7,900</b>	-	-	<b>1,975</b>	<b>7,900</b>
<b>Food Services</b>							
Supplies, materials including commodities expense	25,283	37,160	246,979	-	-	25,283	246,979
Salaries & wages	-	1,108	4,432	-	-	-	4,432
Equipment purchases & repairs	32,370	75	500	-	-	32,370	500
<b>Total Food Service Expenditures</b>	<b>57,653</b>	<b>38,343</b>	<b>251,911</b>	-	-	<b>57,653</b>	<b>251,911</b>
Total Expenditures & Other Transactions	59,628	40,317	259,811	-	-	59,628	259,811
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-	-