

Jefferson County Public Schools

Charter Schools
Lincoln Academy Charter School



Budget for 20-21

Account				20-21 WORKING BUDGET BOARD APPROVAL DECEMBER 14, 2020			20-21 WORKING BUDGET REVISIONS AS OF APRIL 30, 2021					
Number	Description			Estimated Revenue	Budget	Bond Transfers	Estimated Revenue	Budget	Bond Transfers			
	Prior Year Carry forward					1,856.50						
401000	Commissions/Profits			3,500.00	0.00		2,500.00	0.00		DECREASING THIS LINE BY \$1000 LIFETOUGH PHOTO COMISSION DOWN		
401400	Ticket Sales			-	0.00		-	0.00				
408000	Resale			9,500.00	0.00		9,500.00	0.00		FINAL YEARBOOK SALES SHOULD BE OK		
409000	Sales-Fund Raising			2,000.00	0.00		2,000.00	0.00		THIS IS FOR SUMMERBRIDGE BOOKS HAVE OFFSETTING EXP		
411000	Prop Tax-Mill Levy Override			1,349,936.70	0.00		1,349,936.70	0.00				
415000	Earnings On Investments			11,000.00	0.00		1,000.00	0.00		DROP IN THE INTEREST EARNED ON OUR BOND ACCOUNTS WITH WELLS FARGO		
419000	Other Revenue			1,000.00	0.00		50.00	0.00		NOT ANTICIPATING ANYTHING ELSE IN THIS CATEGORY		
433000	State Revenue - Other			143,870.88	0.00		217,843.20	0.00		CAP CONSTRUCTION WAS BUDGETED AT \$199.55 PER FTE PER DISTRICT IN DECEMBER. ACTUAL NUMBERS FROM CDE WAS \$302.56 PER FTE IN JANUARY 2021. NET INCREASE \$73972.32		
434000	Exceptional Children Revenue			89,384.40	0.00		89,384.40	0.00				
438000	State ELPA Revenue			9,681.12	0.00		9,681.12	0.00				
450000	Transfers PPR Funding ONLY			5,632,665.82	0.00		5,726,390.62	0.00		PPR WILL INCREASE FROM 7818.73 TO 7942.73 (+\$130) THERE WAS A SUPPLIMENTAL AND A MITIGATION APPROVED IN MARCH		
451000	Fees/Dues			40,000.00	0.00		40,000.00	0.00		THIS COULD END UP HIGHER CURRENTLY \$39,930.94		
455000	Tuition from Individuals			253,894.50	0.00		253,894.50	0.00		HAVE THIS ADJUSTED FOR PK REVENUE BUT DO NOT HAV A HANDLE ON LEOPARDCARE YET		
461000	Building Rental			8,400.00	0.00		8,400.00	0.00				
474000	Trans - Field Trips			23,550.00	0.00		23,550.00	0.00		THIS MAY BE TOO HIGH, BUT THERE IS AN OFFSETTING EXPENSE WILL HAVE ODLS SETTLED BY APRIL		
482000	Resale/Activity Revenue			5,000.00	0.00		-	0.00		AT THIS POINT I DO NOT BELIEVE WE WILL HAVE ANY OF OUR SUMMER PE ACTIVITIES.		
498000	Donations			33,599.00	0.00		34,099.00	0.00		ADDED IN A \$500 GRANT RECEIVED FROM WESTERRA		
499000	Miscellaneous Revenue			600.00	0.00		600.00	0.00				
950500	State Intercept Bond Transfers			(463,882.50)	0.00	463,882.50	(463,882.50)	0.00	463,882.50			
950500	transfer from R&R			150,000.00	0.00	-150,000.00	-	0.00		THIS TRANSFER IS NO LONGER NECESSARY BUILDING C ROOF COVERED IN THE ADDITIONAL 5B PROCEEDS.		
950500	Bond R & R Payments			-	0.00	0.00	-	0.00	0.00			
	Revenues			7,303,699.92	0.00	313,882.50	7,304,947.04	0.00	463,882.50			
512100-513100	Administration				279,681.70			285,637.70				
521100	Teacher				2,391,027.87			2,463,383.29				
521900	Substitute Teacher				30,000.00			30,000.00				
522100	Counselor				23,785.20			23,991.21				
522200	Teacher Librarian				63,461.82			65,461.80				
524200	Coordinator - Classified				102,856.30			108,010.51				
526200	Instructional Coach				37,375.00			38,327.70				
529200	Occupational Therapist				35,673.89			35,329.61				
529400	Charter Nurse				30,003.20			30,794.42				
529500	Psychologist				0.00			0.00				
529600	Social Worker				56,580.00			58,558.00				
529800	Speech Therapist				41,458.81			41,873.17				
552100	School Secretary				181,328.44			186,482.53				
557100	Paraprofessional				670,052.54			705,754.38				
557600	Clinic Aides				23,516.00			25,494.00				
591100	Custodian				153,147.04			153,185.01				

591400	Campus Supervisor				46,720.47			47,779.34			
599400	Unused Sick Leave				25,000.00			25,000.00			
599810	Additional Pay - Certificated				12,725.09			12,725.09			
599820	Additional Pay-Classified				4,024.91			4,024.91			
599830	Additional Pay-Administrative				1,750.00			1,750.00			
	Salaries				4,210,168.28	-		4,343,562.67	-	THESE ADJUSTMENTS INCLUDE REIMBURSEMENT FROM CARES, READ ACT, AND CHILDCARE SUSTAINABILITY GRANTS. WE HAVE ALSO ADJUSTED BASED ON ACTUALS AS OF 4/30/2021 AND HAVE ADDED IN THE BONUS PROPOSAL APPROVED IN APRIL	
699000	Employee Benefits				1,246,953.77	-		1,177,644.13	-		
	Benefits				1,246,953.77	-		1,177,644.13	-	THESE ADJUSTMENTS INCLUDE REIMBURSEMENT FROM CARES, READ ACT, AND CHILDCARE SUSTAINABILITY GRANTS. WE HAVE ALSO ADJUSTED BASED ON ACTUALS AS OF 4/30/2021 AND HAVE ADDED IN THE BONUS PROPOSAL APPROVED IN APRIL	***NOTE THAT IF OUR BONUS PLAN IS NOT APPROVED BY PERA, \$37,305.46 WOULD NEED TO BE ADDED TO BENEFITS
	Total Salaries and Benefits				5,457,122.05			5,521,206.80			
								112,925.76		SALARY AND BENEFIT REIMBURSEMENT REQUESTED IN THE ESSR #2 APPLICATION	
	FINAL SALARIES AND BENEFITS PROJECTION							5,408,281.04			
701000	Mileage And Travel				550.00			550.00			
702000	Employee Training & Conf				17,210.98			17,210.98			
708000	Employee Background Verificatn				1,400.00			1,400.00			
710000	Meals/Refreshments				2,605.00			2,605.00			
713000	Student Transportation				1,950.00			1,950.00			
715000	Student Admission/Entry Fees				21,400.00			21,400.00			
721000	Legal Fees				10,000.00			10,000.00			
723000	Printing				1,100.00			1,100.00			
731000	Contracted Services				168,990.72			168,990.72			
743000	Equipment Rental				683.00			683.00			
745000	Contract Maint/Eq Repair				11,600.00			11,600.00			
745500	Technology Services				41,669.00			41,669.00			
746000	Const Maint/Repair-Bldg				60,130.00			60,130.00			
752000	Marketing - Advertising				500.00			500.00			
761000	Natural Gas				18,000.00			18,000.00			
764000	Electricity				78,500.00			78,500.00			
765000	Voice Communication Line				13,770.00			13,770.00			
766000	Water & Sanitation				17,775.00			17,775.00			
768000	Postage				600.00			600.00			
769000	Permits/Licenses/Fees				15,850.00			15,850.00			
770000	Risk Management Charges				81,500.00			81,500.00			
770800	Unemployment Comp Insur				13,024.00			13,030.69		RECALCULATES ON SALARIES	
781000	Lease Purch-Other-Principal				0.00	170,000.00		0.00	170,000.00		
781000	CSDC LOAN PRINCIPAL				0.00			0.00			
781001	CSDC LOAN PRINCIPAL Prepayment				0.00			0.00			
781500	Lease Purch-Other-Interest				0.00	293,127.50		0.00	293,127.50		
781500	CSDC LOAN INTEREST				0.00			0.00			
950000	Transfers District Fees				753,962.09			758,648.33		DISTRICT FEES WENT UP WITH THE INCREASED PPR NUMBER	
	Purchased Services				1,332,769.79	463,127.50		1,354,913.65	463,127.50	THE CURRENT PROJECTION FOR PURCHASED SERVICE IS \$17,450.93 OVER BUDGET HARD CODED INDIVIDUAL LINES NOT CHANGED.	
804000	Fund Raising				1,561.00			1,561.00			
805000	Materials/Supplies-Other				17,067.00			17,067.00			
806000	Materials/Supplies Resale				9,500.00			9,500.00			
810000	Office Material/Supplies				3,500.00			3,500.00			
810001	Office Equipment - Under \$5K				5,824.00			5,824.00			
812000	Clinic Supplies/Materials				1,250.00			1,250.00			
814000	Custodial Supplies				17,000.00			17,000.00			
820000	Instructional Material/Supply				100,000.00			100,000.00			
820001	Instructional Equip-Under \$5K				135,127.00			135,127.00			
822000	Textbooks				18,710.00			18,710.00			
823000	Copier Usage				19,000.00			19,000.00			
824000	Testing Materials				1,935.00			1,935.00			

826000	Graduation Materials			500.00			500.00				
840000	Maint Materials/Supplies			19,600.00			19,600.00				
870000	Library Materials			3,200.00			3,200.00				
885000	Miscellaneous Expense			500.00			500.00				
889000	Consumable Supplies			510.00			510.00				
	Materials and Supplies			354,784.00	-		308,021.89	-		CURRENTLY PROJECTING THAT MATERIALS WILL BE UNDER BUDGET BY \$46,762.11 HARD CODED INDIVIDUAL LINE NOT ADJUSTED YET. THIS INCLUDES THE ESSR #1 REIMBURSEMENTS.	
							80,190.55			MATERIAL REIMBURSEMENTS REQUESTED IN THE ESSR #2 APPLICATION	
	FINAL PROJECTED MATERIALS						227,831.34				
930000	Building Improvements			672,000.00	0.00		36,759.52	0.00		ANTICIPATING ON RECEIVING A REIMBURSEMENT FROM THE ADDITIONAL 5B FUND OF \$635,240.48	
	Capital Outlay			672,000.00	-		36,759.52	-			
			801000 Contingency Appropriation for Building Needs	0.00		801000 Contingency Appropriation for Building Needs	0.00				
	Total Expenditures			7,816,675.84	463,127.50		7,027,785.55	463,127.50			
	NET PROFIT/(LOSS)			-662,220.92			277,916.49			GENERAL FUND MARGIN 292,676.01	4.01%
	18-19 Beginning Fund Balance			0.00			0.00				
	Adjusted Carry Forward			0.00			0.00			54,777.75	.75% of revenue
	801000 Contingency Appropriation of Carry Forward over 15%			0.00			0.00				
										THE REMAINING ESSR #2 FUNDS OF \$83,198.33 WILL BE APPLIED TO THE 21-22 SCHOOL YEAR. THE APPLICATION SUBMITTED INCLUDED THE FOLLOWING	
										SALARIES/BENEFITS	76,026.17
										PPE/SANTIZING SUPPLIES	7,172.16