

Jefferson County Public Schools
 Charter Schools
 Lincoln Academy Charter School
 Report ID: 558OPC
 For Accounting Period:
 12/31/13



LINCOLN ACADEMY CHARTER SCHOOL

FINANCIALS 07/01/13 - 12/31/13

BOARD REPORT 1/13/14

Account		Prior Year	Current Year			Current Year		Current Year	Variance	Percent Spent
Number	Description	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total			
	Prior Year Carryforward	1,005,506.83			727,819.89	1,301,136.32	2,028,956.21			
401300	Vending Machines	441.85	284.00	0.00	69.57	-	69.57	214.43	24%	
408000	Resale	-	8,000.00	0.00	3,616.64	-	3,616.64	4,383.36	45%	
409000	Sales-Fund Raising	11,123.70	8,000.00	0.00	5,698.16	-	5,698.16	2,301.84	71%	
415000	Earnings On Investments	88.08	-	0.00	-	47.69	47.69	(47.69)	n/a	
416000	Proceeds Lease/Purchase	3,361,976.50	15,000.00	0.00	13,171.87	-	13,171.87	1,828.13	88%	
419000	Other Revenue	-	12,000.00	0.00	9,242.70	-	9,242.70	2,757.30	77%	
431100	Capital Lease Proceeds	7,791,000.00	-	0.00	-	-	-	-	n/a	
433000	State Revenue - Other	44,360.76	46,718.76	0.00	-	23,359.38	23,359.38	23,359.38	50%	
450000	Funding-PPR/Mill/Performance/ECEA	3,319,855.39	3,825,063.84	0.00	1,955,442.52	-	1,955,442.52	1,869,621.32	51%	
450000	Bond Transfers	242,916.65	-	0.00	-	231,142.66	231,142.66	(231,142.66)	n/a	
451000	Fees/Dues	63,576.27	69,795.00	0.00	63,371.00	-	63,371.00	6,424.00	91%	
451500	Student Fees-Registration	-	-	0.00	-	-	-	-	n/a	
455000	Tuition from Individuals	59,071.20	95,000.00	0.00	69,778.55	-	69,778.55	25,221.45	73%	
456000	Tuition-Extended Day Kdgn	60,453.00	120,000.00	0.00	101,873.00	-	101,873.00	18,127.00	85%	
461000	Building Rental	3,420.00	5,500.00	0.00	136.00	-	136.00	5,364.00	2%	
474000	Trans - Field Trips	26,394.46	30,500.00	0.00	28,943.50	-	28,943.50	1,556.50	95%	
481000	Concession Revenue	27,925.76	36,372.00	0.00	17,494.62	-	17,494.62	18,877.38	48%	
482000	Resale/Activity Revenue	26,304.45	16,000.00	0.00	12,318.50	-	12,318.50	3,681.50	77%	
492000	Textbook Fees	2,727.50	2,500.00	0.00	270.00	-	270.00	2,230.00	11%	
498000	Donations	598.51	29,000.00	0.00	29,098.29	-	29,098.29	(98.29)	100%	
499000	Miscellaneous Revenue	4,212.29	500.00	0.00	109.21	-	109.21	390.79	22%	
950500	Bond Transfers	(233,916.65)	-	0.00	(207,783.28)	(23,359.38)	(231,142.66)	231,142.66	n/a	
950500	Bond R&R Payments	(9,000.00)	-	0.00	-	-	-	-	n/a	
	Revenues	14,803,529.72	4,320,233.60	-	2,102,850.85	231,190.35	2,334,041.20	1,986,192.40	54%	
	Available	15,809,036.55	4,320,233.60		2,830,670.74	1,532,326.67	4,362,997.41	1,986,192.40	101%	



Account		Prior Year	Current Year			Current Year		Current Year	Variance	Percent Spent
Number	Description	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total			
512100	Principal	85,171.04		81,362.00	40,488.52	-	40,488.52	40,873.48	50%	
513100	Assistant Principal	66,744.00		69,198.06	34,394.55	-	34,394.55	34,803.51	50%	
521100	Teacher	1,377,553.41		1,433,022.41	715,148.87	-	715,148.87	717,873.54	50%	
521900	Substitute Teacher	18,386.00		24,890.00	6,976.00	-	6,976.00	17,914.00	28%	
522100	Counselor	-		6,650.00	6,205.91	-	6,205.91	444.09	93%	
522200	Teacher Librarian	34,483.20		34,780.03	17,365.30	-	17,365.30	17,414.73	50%	
524200	Coordinator - Classified	8,850.00		10,000.00	5,812.50	-	5,812.50	4,187.50	58%	
526500	Administrator	23,726.18		28,113.42	14,015.70	-	14,015.70	14,097.72	50%	
529200	Occupational Therapist	10,600.00		14,688.00	6,405.60	-	6,405.60	8,282.40	44%	
529400	Nurse	16,652.75		16,180.20	8,064.50	-	8,064.50	8,115.70	50%	
529500	Psychologist	19,540.00		21,000.00	9,838.50	-	9,838.50	11,161.50	47%	
529600	Social Worker	12,340.00		9,150.00	-	-	-	9,150.00	0%	
529800	Speech Therapist	20,880.00		33,100.00	12,950.50	-	12,950.50	20,149.50	39%	
552100	School Secretary	113,760.00		116,871.60	58,176.50	-	58,176.50	58,695.10	50%	
557100	Paraprofessional	207,196.60		260,314.50	108,411.11	-	108,411.11	151,903.39	42%	
591100	Custodian	52,252.79		99,998.63	50,512.62	-	50,512.62	49,486.01	51%	
592250	Food Service Hourly Worker	-		0.00	-	-	-	-	n/a	
599400	Unused Sick Leave	10,477.13		20,000.00	1,594.00	-	1,594.00	18,406.00	8%	
599810	Additional Pay - Certificated	28,875.00		4,455.00	1,187.51	-	1,187.51	3,267.49	27%	
599820	Additional Pay-Classified	8,012.90		5,005.00	4,275.00	-	4,275.00	730.00	85%	
599830	Additional Pay-Administrative	2,775.00		2,055.00	675.00	-	675.00	1,380.00	33%	
	Salaries	2,118,276.00		2,290,833.85	1,102,498.19	-	1,102,498.19	1,188,335.66	48%	
699000	Employee Benefits	351,968.13		502,707.40	224,465.47	-	224,465.47	278,241.93	45%	
	Benefits	351,968.13		502,707.40	224,465.47	-	224,465.47	278,241.93	45%	
	Total Salaries and Benefits	2,470,244.13		2,793,541.25	1,326,963.66	-	1,326,963.66	1,466,577.59	48%	

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Number	Description	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total	Variance	Percent Spent	
701000	Mileage And Travel	360.89		1,000.00	93.34	-	93.34	906.66	9%	
702000	Employee Training & Conf	12,193.09		5,000.00	3,156.50	-	3,156.50	1,843.50	63%	
708000	Employee Background Verificatn	722.00		1,000.00	800.50	-	800.50	199.50	80%	
710000	Meals/Refreshments	4,059.78		6,000.00	1,090.07	-	1,090.07	4,909.93	18%	
713000	Student Transportation	3,688.96		5,500.00	1,847.93	-	1,847.93	3,652.07	34%	
715000	Student Admission/Entry Fees	28,816.75		31,780.00	17,689.56	-	17,689.56	14,090.44	56%	
717000	Athletic Trainers	3,558.28		0.00	-	-	-	-	n/a	
721000	Legal Fees	7,500.00		0.00	-	-	-	-	n/a	
723000	Printing	1,167.72		2,000.00	410.42	-	410.42	1,589.58	21%	
731000	Contracted Services	82,152.01		100,000.00	61,561.11	-	61,561.11	38,438.89	62%	
731000	Contracted Services Bond Project Fund	-		6,557.50	-	6,557.50	6,557.50	-	100%	
743000	Equipment Rental	640.00		2,000.00	1,278.02	-	1,278.02	721.98	64%	
745000	Contract Maint/Eq Repair	3,983.56		6,500.00	5,033.44	-	5,033.44	1,466.56	77%	
745500	Technology Services	11,186.05		10,000.00	2,738.98	-	2,738.98	7,261.02	27%	
746000	Const Maint/Repair-Bldg	17,389.25		30,000.00	9,374.87	-	9,374.87	20,625.13	31%	
747000	Software Purch/Lease	8,607.85		12,000.00	7,628.74	-	7,628.74	4,371.26	64%	
752000	Marketing - Advertising	763.43		1,000.00	-	-	-	1,000.00	0%	
760000	Telephone/Pagers/Modems	37.13		50.00	14.90	-	14.90	35.10	30%	
761000	Natural Gas	10,122.70		17,000.00	4,121.42	-	4,121.42	12,878.58	24%	
764000	Electricity	42,939.35		40,000.00	18,180.12	-	18,180.12	21,819.88	45%	
765000	Voice Communication Line	5,532.35		12,500.00	4,980.05	-	4,980.05	7,519.95	40%	
766000	Water & Sanitation	10,233.21		17,000.00	3,262.14	-	3,262.14	13,737.86	19%	
768000	Postage	387.86		500.00	87.48	-	87.48	412.52	17%	
769000	Permits/Licenses/Fees	330,943.28		33,000.00	16,843.05	-	16,843.05	16,156.95	51%	
770000	Risk Management Charges	7,627.00		30,000.00	21,650.25	-	21,650.25	8,349.75	72%	
770800	Unemployment Comp Insur	5,938.43		6,961.00	1,486.86	-	1,486.86	5,474.14	21%	
775000	Community Relations	-		500.00	-	-	-	500.00	0%	
781000	Lease Purch-Other-Principal	1,885,000.00		133,313.14	-	-	-	133,313.14	0%	
781000	Lease Purch-Other-Note	-		30,000.00	20,000.00	-	20,000.00	10,000.00	67%	
781500	Lease Purch-Other-Interest	246,354.41		328,490.56	-	110,246.98	110,246.98	218,243.58	34%	
950000	Transfers	449,074.16		506,110.45	254,063.56	-	254,063.56	252,046.89	50%	
	Purchased Services	3,180,979.50		1,375,762.65	457,393.31	116,804.48	574,197.79	801,564.86	42%	

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803000	Subscriptions/Books	122.80		700.00	491.22	-	491.22	208.78	70%	
805000	Materials/Supplies-Other	3,437.73		10,000.00	7,961.69	-	7,961.69	2,038.31	80%	
806000	Materials/Supplies Resale	13,859.59		24,000.00	4,016.43	-	4,016.43	19,983.57	17%	
810000	Office Material/Supplies	2,113.66		3,000.00	2,050.34	-	2,050.34	949.66	68%	
810001	Office Equipment - Under \$5K	2,602.55		19,000.00	15,919.94	-	15,919.94	3,080.06	84%	
812000	Clinic Supplies/Materials	760.77		408.00	285.18	-	285.18	122.82	70%	
814000	Custodial Supplies	6,110.28		11,000.00	5,833.99	-	5,833.99	5,166.01	53%	
820000	Instructional Material/Supply	34,993.77		44,000.00	12,970.86	-	12,970.86	31,029.14	29%	
820001	Instructional Equip-Under \$5K	16,610.78		17,600.00	12,186.21	-	12,186.21	5,413.79	69%	
822000	Textbooks	20,558.89		17,000.00	186.16	-	186.16	16,813.84	1%	
823000	Copier Usage	19,391.86		18,000.00	6,458.30	-	6,458.30	11,541.70	36%	
824000	Testing Materials	1,440.29		1,000.00	701.47	-	701.47	298.53	70%	
826000	Graduation Materials	37.06		500.00	-	-	-	500.00	0%	
840000	Maint Materials/Supplies	12,918.23		20,000.00	10,369.54	-	10,369.54	9,630.46	52%	
870000	Library Materials	2,059.98		2,000.00	470.61	-	470.61	1,529.39	24%	
880000	Purchased Food	25,786.80		36,372.00	12,169.70	-	12,169.70	24,202.30	33%	
885000	Miscellaneous Expense	639.50		1,020.00	-	-	-	1,020.00	0%	
889000	Consumable Supplies	67.90		400.00	18.77	-	18.77	381.23	5%	
	Materials and Supplies	163,512.44		226,000.00	92,090.41	-	92,090.41	133,909.59	41%	

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930000	Building Improvements Bond Project Fund	279,344.27		567,921.15	-	567,921.15	567,921.15	-	100%
931000	Site Acquisition	7,686,000.00		0.00	-	-	-	-	n/a
	Capital Outlay	7,965,344.27		567,921.15	-	567,921.15	567,921.15	-	100%
	Total Expenditures	13,780,080.34		4,963,225.05	1,876,447.38	684,725.63	2,561,173.01		
	Pre-Adjusted Carryforward	2,028,956.21			954,223.36	847,601.04	1,801,824.40		
	TABOR (school enters amount)	152,085.00		128,737.01					
	Adjusted Carryforward	1,876,871.21			954,223.36	847,601.04	1,801,824.40		
				Less Prior Year Carryforward	(727,819.89)				
				Projected Revenue	1,986,338.38				
				Projected Expenses					
				Salaries and Benefits	(1,466,577.59)				
				Purchased Services	(680,669.18)				
				Materials and Supplies	(133,909.59)				
				PROJECTED MARGIN FOR 13-14	(68,414.51)				