



Account		Prior Year	Current Year	Current Year	Current Year		
Number	Description	Total	Operational Funds	Capital Funds	Total	Variance	Percent Spent
	Prior Year Carryforward	1,022,403.52	666,269.19	339,237.64	1,005,506.83		
401300	Vending Machines	506.68	441.85	-	441.85	(191.85)	177%
408000	Resale	-	-	-	-	-	n/a
409000	Sales-Fund Raising	4,506.51	11,123.70	-	11,123.70	(5,123.70)	185%
415000	Earnings On Investments	35.66	34.83	-	34.83	(34.83)	n/a
415000	Bond Interest			53.25	53.25	(53.25)	
416000	Proceeds Lease/Purchase	10,910.47	11,976.50	-	11,976.50	3,023.50	80%
416000	Sale of 6980 Pierce			3,350,000.00	3,350,000.00	(3,350,000.00)	
419000	Other Revenue	2,217.00	-	-	-	-	n/a
431100	Capital Lease Proceeds	-	-	-	-	-	n/a
431100	Proceeds 2013 Bond Issue			7,655,000.00	7,655,000.00	(7,655,000.00)	
431100	Promissory Note to CSDCPC			136,000.00	136,000.00	(136,000.00)	
433000	State Revenue - Other	39,424.50	-	44,360.76	44,360.76	(630.76)	101%
450000	Funding PPR/Mill/Performance/ECEA	3,267,968.87	3,319,855.39	-	3,319,855.39	(7,878.32)	100%
450000	Bond Transfer	197,623.36		242,916.65	242,916.65	(242,916.65)	
451000	Fees/Dues	24,982.51	63,576.27	-	63,576.27	(2,576.27)	104%
451500	Student Fees-Registration	35,451.60	-	-	-	-	n/a
455000	Tuition from Individuals	61,600.64	59,071.20	-	59,071.20	(5,071.20)	109%
456000	Tuition-Extended Day Kdgn	59,878.50	60,453.00	-	60,453.00	(453.00)	101%
461000	Building Rental	5,450.00	3,420.00	-	3,420.00	80.00	98%
474000	Trans - Field Trips	22,942.17	26,394.46	-	26,394.46	(2,394.46)	110%
481000	Concession Revenue	31,665.95	27,925.76	-	27,925.76	4,074.24	87%
482000	Resale/Activity Revenue	16,189.71	26,304.45	-	26,304.45	(6,304.45)	132%
492000	Textbook Fees	2,349.24	2,727.50	-	2,727.50	(227.50)	109%
498000	Donations	50,113.24	598.51	-	598.51	(598.51)	n/a
499000	Miscellaneous Revenue	1,423.91	4,212.29	-	4,212.29	(212.29)	105%
950500	Mandatory Transfers	(197,623.36)	(189,555.89)	(44,360.76)	(233,916.65)	(233,916.65)	n/a
	Bond R&R Payments		(9,000.00)			1,800.00	
	Revenues	3,637,617.16	3,419,559.82	11,383,969.90	14,803,529.72	(11,176,372.65)	408%
	Available	4,660,020.68	4,085,829.01	11,723,207.54	15,809,036.55	(11,176,372.65)	436%
512100	Principal	84,540.07	85,171.04	-	85,171.04	(2,171.04)	103%
513100	Assistant Principal	68,208.88	66,744.00	-	66,744.00	6.00	100%
521100	Teacher	1,340,715.67	1,377,553.41	-	1,377,553.41	3,121.59	100%
521900	Substitute Teacher	23,453.00	18,386.00	-	18,386.00	(1,386.00)	108%
522200	Teacher Librarian	35,076.88	34,483.20	-	34,483.20	16.80	100%
524200	Coordinator - Classified	5,812.50	8,850.00	-	8,850.00	(2,850.00)	148%
526500	Administrator	15,124.56	23,726.18	-	23,726.18	(26.18)	100%



Account		Prior Year	Current Year	Current Year	Current Year		
Number	Description	Total	Operational Funds	Capital Funds	Total	Variance	Percent Spent
529200	Occupational Therapist	10,363.20	10,600.00	-	10,600.00	1,400.00	88%
529400	Nurse	-	16,652.75	-	16,652.75	247.25	99%
529500	Psychologist	20,701.00	19,540.00	-	19,540.00	460.00	98%
529600	Social Worker	13,117.20	12,340.00	-	12,340.00	7,660.00	62%
529800	Speech Therapist	21,369.00	20,880.00	-	20,880.00	4,120.00	84%
552100	School Secretary	119,719.95	113,760.00	-	113,760.00	-	100%
557100	Paraprofessional	219,673.00	207,196.60	-	207,196.60	5,953.40	97%
591100	Custodian	55,130.42	52,252.79	-	52,252.79	(1,602.79)	103%
592150	Food Services Manager	421.33	-	-	-	-	n/a
592250	Food Service Hourly Worker	-	-	-	-	-	n/a
599400	Unused Sick Leave	12,720.92	10,477.13	-	10,477.13	1,522.87	87%
599810	Additional Pay - Certificated	5,225.61	28,875.00	-	28,875.00	(24,875.00)	722%
599820	Additional Pay-Classified	1,027.28	8,012.90	-	8,012.90	(6,512.90)	534%
599830	Additional Pay-Administrative	1,100.00	2,775.00	-	2,775.00	(1,275.00)	185%
	Salaries	2,053,500.47	2,118,276.00	-	2,118,276.00	(16,191.00)	101%
699000	Employee Benefits	312,765.08	351,968.13	-	351,968.13	19,166.87	95%
	Benefits	312,765.08	351,968.13	-	351,968.13	19,166.87	95%
	Total Salaries and Benefits	2,366,265.55	2,470,244.13	-	2,470,244.13	2,975.87	100%
701000	Mileage And Travel	888.61	360.89	-	360.89	639.11	36%
702000	Employee Training & Conf	3,022.00	12,193.09	-	12,193.09	(193.09)	102%
703000	Awards And Banquets	90.48	-	-	-	-	n/a
708000	Employee Background Verificatn	346.00	722.00	-	722.00	(222.00)	144%
710000	Meals/Refreshments	2,577.46	4,059.78	-	4,059.78	(59.78)	101%
713000	Student Transportation	4,145.76	3,688.96	-	3,688.96	1,311.04	74%
715000	Student Admission/Entry Fees	20,024.05	28,816.75	-	28,816.75	(3,816.75)	115%
717000	Athletic Trainers	2,934.47	3,558.28	-	3,558.28	1,441.72	71%
721000	Legal Fees Bond Issue	-	-	7,500.00	7,500.00	(7,500.00)	n/a
723000	Printing	1,101.98	1,167.72	-	1,167.72	832.28	58%
729000	Contract Labor	-	-	-	-	-	n/a
731000	Contracted Services	49,926.39	55,406.71	-	55,406.71	33,593.29	62%
735000	Bank Fees & Other Expense	59.22	-	-	-	-	n/a
736000	Bad Debt Expense	-	-	-	-	-	n/a
743000	Equipment Rental	99.59	640.00	-	640.00	(390.00)	256%
745000	Contract Maint/Eq Repair	13,832.03	3,983.56	-	3,983.56	1,016.44	80%
745500	Technology Services	5,632.69	11,186.05	-	11,186.05	813.95	93%
746000	Const Maint/Repair-Bldg	95,545.03	17,389.25	-	17,389.25	2,610.75	87%
747000	Software Purch/Lease	4,788.81	8,607.85	-	8,607.85	(607.85)	108%
752000	Marketing - Advertising	1,386.95	763.43	-	763.43	(463.43)	254%



Account		Prior Year	Current Year		Current Year		Current Year	
Number	Description	Total	Operational Funds	Capital Funds	Total	Variance	Percent Spent	
760000	Telephone/Pagers/Modems	33.00	37.13	-	37.13	12.87	74%	
760000	Bond Project Fund Telephones	-	-	33,140.80	33,140.80	-	n/a	
761000	Natural Gas	10,881.64	10,122.70	-	10,122.70	1,877.30	84%	
764000	Electricity	45,630.29	42,939.35	-	42,939.35	4,060.65	91%	
765000	Voice Communication Line	5,057.95	5,532.35	-	5,532.35	(32.35)	101%	
766000	Water & Sanitation	10,823.13	9,944.01	-	9,944.01	1,055.99	90%	
768000	Postage	210.27	387.86	-	387.86	112.14	78%	
769000	Permits/Licenses/Fees	21,704.78	14,636.34	-	14,636.34	44,363.66	25%	
769000	Closing Costs 7180 Oak Purchase	-	-	167,921.60	-	-	n/a	
769000	2013 Bond Issue Expense	-	-	265,635.34	-	-	n/a	
770000	Risk Management Charges	13,583.50	7,627.00	-	7,627.00	5,373.00	59%	
770800	Unemployment Comp Insur	6,631.99	5,938.43	-	5,938.43	61.57	99%	
775000	Community Relations	500.00	-	-	-	500.00	0%	
781000	Lease Purch-Other-Principal	95,000.00	-	100,000.00	100,000.00	2,000.00	98%	
781000	Payment to Promisory Note	-	25,000.00	-	-	-		
781000	Refund of 2005 Bond Issue	-	-	1,760,000.00	-	-		
781500	Lease Purch-Other-Interest	91,265.00	-	87,980.01	87,980.01	(980.01)	101%	
781500	Interest on Refunding	-	-	158,404.40	-	-		
950000	Transfers District Services	470,356.64	449,074.16	-	449,074.16	(388.33)	100%	
	Purchased Services	978,079.71	723,783.65	2,580,552.15	3,304,335.80	(2,323,049.97)	337%	
803000	Subscriptions/Books	153.74	122.80	-	122.80	77.20	61%	
804000	Fund Raising	-	-	-	-	-	n/a	
805000	Materials/Supplies-Other	-	3,437.73	-	3,437.73	(437.73)	115%	
806000	Materials/Supplies Resale	7,904.75	13,859.59	-	13,859.59	6,140.41	69%	
810000	Office Material/Supplies	3,623.20	2,113.66	-	2,113.66	886.34	70%	
810001	Office Equipment - Under \$5K	-	2,602.55	-	2,602.55	397.45	87%	
812000	Clinic Supplies/Materials	77.80	760.77	-	760.77	(360.77)	190%	
814000	Custodial Supplies	7,939.41	6,110.28	-	6,110.28	1,889.72	76%	
820000	Instructional Material/Supply	41,150.96	29,962.72	-	29,962.72	37.28	100%	
820001	Instructional Equip-Under \$5K	-	16,610.78	-	16,610.78	3,389.22	83%	
822000	Textbooks	24,166.04	20,558.89	-	20,558.89	(5,558.89)	137%	
823000	Copier Usage	16,015.03	19,391.86	-	19,391.86	(3,391.86)	121%	
824000	Testing Materials	1,328.88	1,440.29	-	1,440.29	59.71	96%	
826000	Graduation Materials	996.55	37.06	-	37.06	462.94	7%	
840000	Maint Materials/Supplies	23,165.20	12,918.23	-	12,918.23	3,081.77	81%	
870000	Library Materials	2,022.97	2,059.98	-	2,059.98	(59.98)	103%	
880000	Purchased Food	32,188.50	25,786.80	-	25,786.80	6,213.20	81%	
885000	Miscellaneous Expense	2,122.07	639.50	-	639.50	360.50	64%	
889000	Consumable Supplies	272.15	67.90	-	67.90	432.10	14%	
	Materials and Supplies	163,127.25	158,481.39	-	158,481.39	13,618.61	92%	

Jefferson County Public Schools
 Charter Schools
 Lincoln Academy Charter School
 Report ID: 558OPC
 For Accounting Period:
 06/30/13



LINCOLN ACADEMY FINANCIALS
 UNAUDITED
 JULY 1, 2012 -June 30, 2013
 BOARD REPORT August 12, 2013

Account		Prior Year	Current Year		Current Year		
Number	Description	Total	Operational Funds	Capital Funds	Total	Variance	Percent Spent
930000	Building Improvements	-	-	-	-	-	n/a
931000	Site Acquisition Purchase 7180 Oak St	-	-	7,686,000.00	7,686,000.00	(7,686,000.00)	n/a
	Capital Outlay	-	-	7,686,000.00	7,686,000.00	(7,686,000.00)	n/a
	Total Expenditures	3,507,472.51	3,352,509.17	10,266,552.15	13,619,061.32		
	Pre-Adjusted Carryforward	1,152,548.17	733,319.84	1,456,655.39	2,189,975.23		
747000	Software Purch/Lease	-	-	-	-		
810000	Office Material/Supplies	-	-	-	-		
	Encumbrances	-	-	-	-		
820001	Instructional Equip-Under \$5K	-	-	-	-		
	Requisitions	-	-	-	-		
	TABOR (school enters amount)		102,568.84				
	Adjusted Carryforward	1,152,548.17	630,751.00	1,456,655.39	2,189,975.23		