

Jefferson County Public Schools  
Charter Schools  
Lincoln Academy Charter School



**Budget for 18-19**

| Account       |                                    | 18-19 WORKING BUDGET DECEMBER 2018<br>BOARD APPROVED DEC 10, 2018 |                     |                   | 18-19 WORKING BUDGET April 2018 Board<br>Approved June 10, 2019 |                     |                   |                                                                                                                      |                                    |
|---------------|------------------------------------|-------------------------------------------------------------------|---------------------|-------------------|-----------------------------------------------------------------|---------------------|-------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Number        | Description                        | Estimated Revenue                                                 | Budget              | Bond Transfers    | Estimated Revenue                                               | Budget              | Bond Transfers    |                                                                                                                      |                                    |
|               | Prior Year Carry forward           |                                                                   |                     | 1,856.50          |                                                                 |                     | 1,856.50          |                                                                                                                      |                                    |
| 401000        | Commissions/Profits                | 18,000.00                                                         | 0.00                | -                 | 18,000.00                                                       | 0.00                | -                 |                                                                                                                      |                                    |
| 401400        | Ticket Sales                       | 1,250.00                                                          | 0.00                |                   | 1,250.00                                                        | 0.00                |                   |                                                                                                                      |                                    |
| 408000        | Resale                             | 18,797.00                                                         | 0.00                |                   | 18,797.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 409000        | Sales-Fund Raising                 | 8,680.00                                                          | 0.00                |                   | 8,680.00                                                        | 0.00                |                   |                                                                                                                      |                                    |
| 411000        | Prop Tax-Mill Levy Override        | 978,714.56                                                        | 0.00                |                   | 975,104.91                                                      | 0.00                |                   | Final Mill \$1,402.02 down from \$1,407.21                                                                           |                                    |
| 411000        | Prop Tax-Mill Levy Override        | 263,800.00                                                        |                     |                   | 285,146.59                                                      |                     |                   | CHANGE TO THE 5A MILL TOTAL ** calculated at 659.5 FTE by \$400 should be 695.5 and then the amount went to \$408.33 | Final 5A funding 409.99 * 695.5FTE |
| 415000        | Earnings On Investments            | 3,800.00                                                          | 0.00                |                   | 3,800.00                                                        | 0.00                |                   |                                                                                                                      |                                    |
| 419000        | Other Revenue                      | 31,814.57                                                         | 0.00                |                   | 31,814.57                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 433000        | State Revenue - Other              | 204,977.83                                                        | 0.00                |                   | 204,977.83                                                      | 0.00                |                   |                                                                                                                      |                                    |
| 434000        | Exceptional Children Revenue       | 81,270.00                                                         | 0.00                |                   | 81,270.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 438000        | State ELPA Revenue                 | 12,203.35                                                         | 0.00                |                   | 12,203.35                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 450000        | Transfers PPR Funding ONLY         | 5,580,721.57                                                      | 0.00                |                   | 5,580,721.57                                                    | 0.00                |                   |                                                                                                                      |                                    |
| 451000        | Fees/Dues                          | 54,800.00                                                         | 0.00                |                   | 54,800.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 455000        | Tuition from Individuals           | 145,000.00                                                        | 0.00                |                   | 145,000.00                                                      | 0.00                |                   |                                                                                                                      |                                    |
| 456000        | Tuition-Extended Day Kdgn          | 125,000.00                                                        | 0.00                |                   | 125,000.00                                                      | 0.00                |                   |                                                                                                                      |                                    |
| 461000        | Building Rental                    | 18,000.00                                                         | 0.00                |                   | 18,000.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 474000        | Trans - Field Trips                | 48,810.00                                                         | 0.00                |                   | 48,810.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 482000        | Resale/Activity Revenue            | 11,500.00                                                         | 0.00                |                   | 11,500.00                                                       | 0.00                |                   |                                                                                                                      |                                    |
| 498000        | Donations                          | 6,500.00                                                          | 0.00                |                   | 6,500.00                                                        | 0.00                |                   |                                                                                                                      |                                    |
| 498000        | Miscellaneous Revenue              | 600.00                                                            | 0.00                |                   | 600.00                                                          | 0.00                |                   |                                                                                                                      |                                    |
| 950500        | State Intercept Bond Transfers     | (467,155.04)                                                      | 0.00                | 467,155.04        | (467,155.04)                                                    | 0.00                | 467,155.04        |                                                                                                                      |                                    |
| 950500        | Bond R & R Payments                |                                                                   | 0.00                | 0.00              |                                                                 | 0.00                | 0.00              |                                                                                                                      |                                    |
|               | <b>Revenues</b>                    | <b>7,147,083.83</b>                                               | <b>0.00</b>         | <b>467,155.04</b> | <b>7,164,820.78</b>                                             | <b>0.00</b>         | <b>467,155.04</b> |                                                                                                                      |                                    |
| 512100-513100 | Administration                     |                                                                   | 271,200.00          |                   |                                                                 | 271,200.00          |                   |                                                                                                                      |                                    |
| 521100        | Teacher                            |                                                                   | 2,058,200.60        |                   |                                                                 | 2,058,200.60        |                   |                                                                                                                      |                                    |
| 521900        | Substitute Teacher                 |                                                                   | 35,000.00           |                   |                                                                 | 35,000.00           |                   |                                                                                                                      |                                    |
| 522100        | Counselor                          |                                                                   | 24,000.00           |                   |                                                                 | 24,000.00           |                   |                                                                                                                      |                                    |
| 522200        | Teacher Librarian                  |                                                                   | 50,000.00           |                   |                                                                 | 50,000.00           |                   |                                                                                                                      |                                    |
| 524200        | Coordinator - Classified           |                                                                   | 47,147.20           |                   |                                                                 | 47,147.20           |                   |                                                                                                                      |                                    |
| 526200        | Instructional Coach                |                                                                   | 76,459.60           |                   |                                                                 | 76,459.60           |                   |                                                                                                                      |                                    |
| 529200        | Occupational Therapist             |                                                                   | 34,792.50           |                   |                                                                 | 34,792.50           |                   |                                                                                                                      |                                    |
| 529400        | Charter Nurse                      |                                                                   | 28,433.80           |                   |                                                                 | 28,433.80           |                   |                                                                                                                      |                                    |
| 529500        | Psychologist                       |                                                                   | 31,032.00           |                   |                                                                 | 31,032.00           |                   |                                                                                                                      |                                    |
| 529600        | Social Worker                      |                                                                   | 52,846.00           |                   |                                                                 | 52,846.00           |                   |                                                                                                                      |                                    |
| 529800        | Speech Therapist                   |                                                                   | 52,886.40           |                   |                                                                 | 52,886.40           |                   |                                                                                                                      |                                    |
| 552100        | School Secretary                   |                                                                   | 143,408.86          |                   |                                                                 | 143,408.86          |                   |                                                                                                                      |                                    |
| 557100        | Paraprofessional                   |                                                                   | 549,470.58          |                   |                                                                 | 549,470.58          |                   |                                                                                                                      |                                    |
| 557600        | Clinic Aides                       |                                                                   | 20,986.00           |                   |                                                                 | 20,986.00           |                   |                                                                                                                      |                                    |
| 591100        | Custodian                          |                                                                   | 137,674.15          |                   |                                                                 | 137,674.15          |                   |                                                                                                                      |                                    |
| 599400        | Unused Sick Leave                  |                                                                   | 22,000.00           |                   |                                                                 | 22,000.00           |                   |                                                                                                                      |                                    |
| 599810        | Additional Pay - Certificated      |                                                                   | 108,670.00          |                   |                                                                 | 108,670.00          |                   |                                                                                                                      |                                    |
| 599820        | Additional Pay-Classified          |                                                                   | 74,810.00           |                   |                                                                 | 74,810.00           |                   |                                                                                                                      |                                    |
| 599830        | Additional Pay-Administrative      |                                                                   | 7,750.00            |                   |                                                                 | 7,750.00            |                   |                                                                                                                      |                                    |
|               | <b>Salaries</b>                    |                                                                   | <b>3,826,767.49</b> | <b>-</b>          |                                                                 | <b>3,826,767.49</b> | <b>-</b>          |                                                                                                                      |                                    |
| 699000        | Employee Benefits                  |                                                                   | 1,067,717.08        | <b>-</b>          |                                                                 | 1,067,717.08        | <b>-</b>          |                                                                                                                      |                                    |
|               | <b>Benefits</b>                    |                                                                   | <b>1,067,717.08</b> | <b>-</b>          |                                                                 | <b>1,067,717.08</b> | <b>-</b>          |                                                                                                                      |                                    |
|               | <b>Total Salaries and Benefits</b> |                                                                   | <b>4,894,484.57</b> |                   |                                                                 | <b>4,894,484.57</b> |                   |                                                                                                                      |                                    |
| 701000        | Mileage And Travel                 |                                                                   | 1,100.00            |                   |                                                                 | 1,100.00            |                   |                                                                                                                      |                                    |
| 702000        | Employee Training & Conf           |                                                                   | 17,470.00           |                   |                                                                 | 17,470.00           |                   |                                                                                                                      |                                    |
| 708000        | Employee Background Verificatn     |                                                                   | 825.00              |                   |                                                                 | 825.00              |                   |                                                                                                                      |                                    |
| 710000        | Meals/Refreshments                 |                                                                   | 7,805.00            |                   |                                                                 | 7,805.00            |                   |                                                                                                                      |                                    |
| 713000        | Student Transportation             |                                                                   | 10,384.00           |                   |                                                                 | 10,384.00           |                   |                                                                                                                      |                                    |
| 715000        | Student Admission/Entry Fees       |                                                                   | 48,882.00           |                   |                                                                 | 48,882.00           |                   |                                                                                                                      |                                    |
| 721000        | Legal Fees                         |                                                                   | 5,000.00            |                   |                                                                 | 5,000.00            |                   |                                                                                                                      |                                    |
| 723000        | Printing                           |                                                                   | 1,000.00            |                   |                                                                 | 1,000.00            |                   |                                                                                                                      |                                    |
| 731000        | Contracted Services                |                                                                   | 139,128.00          |                   |                                                                 | 161,128.00          |                   | BUDGET TRAN +\$22,000 FROM 770000                                                                                    |                                    |
| 743000        | Equipment Rental                   |                                                                   | 1,250.00            |                   |                                                                 | 1,250.00            |                   |                                                                                                                      |                                    |

| Number | Description                             | Estimated Revenue               | Budget              | Bond Transfers    | Estimated Revenue               | Budget              | Bond Transfers    |                                                                                      |
|--------|-----------------------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|--------------------------------------------------------------------------------------|
| 745000 | Contract Maint/Eq Repair                |                                 | 11,600.00           |                   |                                 | 11,600.00           |                   |                                                                                      |
| 745500 | Technology Services                     |                                 | 37,275.00           |                   |                                 | 57,037.00           |                   | ADDED \$19,762.00 PER THE APPROVED 5A PROPOSAL                                       |
| 746000 | Const Maint/Repair-Bldg                 |                                 | 79,200.00           |                   |                                 | 69,344.00           |                   | BUDGET TRAN -\$9,856 TO 930000                                                       |
| 752000 | Marketing - Advertising                 |                                 | 500.00              |                   |                                 | 500.00              |                   |                                                                                      |
| 761000 | Natural Gas                             |                                 | 21,125.00           |                   |                                 | 21,125.00           |                   |                                                                                      |
| 764000 | Electricity                             |                                 | 51,400.00           |                   |                                 | 51,400.00           |                   |                                                                                      |
| 765000 | Voice Communication Line                |                                 | 13,770.00           |                   |                                 | 13,770.00           |                   |                                                                                      |
| 766000 | Water & Sanitation                      |                                 | 17,775.00           |                   |                                 | 17,775.00           |                   |                                                                                      |
| 768000 | Postage                                 |                                 | 530.00              |                   |                                 | 530.00              |                   |                                                                                      |
| 769000 | Permits/Licenses/Fees                   |                                 | 16,650.00           |                   |                                 | 16,650.00           |                   |                                                                                      |
| 770000 | Risk Management Charges                 |                                 | 80,500.00           |                   |                                 | 58,500.00           |                   | BUDGET TRAN -\$22,000 TO 731000                                                      |
| 770800 | Unemployment Comp Insur                 |                                 | 10,400.00           |                   |                                 | 10,400.00           |                   |                                                                                      |
| 781000 | Lease Purch-Other-Principal             |                                 | 0.00                | 160,000.00        |                                 | 0.00                | 160,000.00        |                                                                                      |
| 781000 | CSDC LOAN PRINCIPAL                     |                                 | 95,661.42           |                   |                                 | 95,661.42           |                   |                                                                                      |
| 781001 | CSDC LOAN PRINCIPAL Prepayment          |                                 | 178,000.00          |                   |                                 | 178,000.00          |                   |                                                                                      |
| 781500 | Lease Purch-Other-Interest              |                                 | 0.00                | 307,915.00        |                                 | 0.00                | 307,915.00        |                                                                                      |
| 781500 | CSDC LOAN INTEREST                      |                                 | 46,807.14           |                   |                                 | 46,807.14           |                   |                                                                                      |
| 950000 | Transfers District Fees                 |                                 | 704,124.38          |                   |                                 | 704,124.38          |                   |                                                                                      |
|        | <b>Purchased Services</b>               |                                 | <b>1,598,161.94</b> | <b>467,915.00</b> |                                 | <b>1,608,067.94</b> | <b>467,915.00</b> |                                                                                      |
| 804000 | Fund Raising                            |                                 | 1,561.00            |                   |                                 | 1,561.00            |                   |                                                                                      |
| 805000 | Materials/Supplies-Other                |                                 | 15,995.00           |                   |                                 | 15,995.00           |                   |                                                                                      |
| 806000 | Materials/Supplies Resale               |                                 | 18,800.00           |                   |                                 | 18,800.00           |                   |                                                                                      |
| 810000 | Office Material/Supplies                |                                 | 3,183.00            |                   |                                 | 3,183.00            |                   |                                                                                      |
| 810001 | Office Equipment - Under \$5K           |                                 | 8,600.00            |                   |                                 | 18,528.00           |                   | ADDED \$9,928.00 PER THE APPROVED 5A PROPOSAL                                        |
| 812000 | Clinic Supplies/Materials               |                                 | 1,171.00            |                   |                                 | 1,171.00            |                   |                                                                                      |
| 814000 | Custodial Supplies                      |                                 | 20,808.00           |                   |                                 | 20,808.00           |                   |                                                                                      |
| 820000 | Instructional Material/Supply           |                                 | 105,850.00          |                   |                                 | 203,025.00          |                   | ADDED \$97,175.00 PER THE APPROVED 5A PROPOSAL                                       |
| 820001 | Instructional Equip-Under \$5K          |                                 | 54,000.00           |                   |                                 | 214,827.00          |                   | ADDED \$155,127.00 PER THE APPROVED 5A PROPOSAL AND BUDGET TRAN +\$5,700 FROM 822000 |
| 822000 | Textbooks                               |                                 | 26,600.00           |                   |                                 | 20,900.00           |                   | BUDGET TRAN -\$5,700 TO 820001                                                       |
| 823000 | Copier Usage                            |                                 | 23,650.00           |                   |                                 | 23,650.00           |                   |                                                                                      |
| 824000 | Testing Materials                       |                                 | 3,435.00            |                   |                                 | 3,435.00            |                   |                                                                                      |
| 826000 | Graduation Materials                    |                                 | 500.00              |                   |                                 | 500.00              |                   |                                                                                      |
| 840000 | Maint Materials/Supplies                |                                 | 20,130.00           |                   |                                 | 20,130.00           |                   |                                                                                      |
| 870000 | Library Materials                       |                                 | 3,000.00            |                   |                                 | 5,000.00            |                   | ADDED \$2,000 PER THE APPROVED 5A PROPOSAL                                           |
| 885000 | Miscellaneous Expense                   |                                 | 500.00              |                   |                                 | 500.00              |                   |                                                                                      |
| 889000 | Consumable Supplies                     |                                 | 510.00              |                   |                                 | 510.00              |                   |                                                                                      |
|        | <b>Materials and Supplies</b>           |                                 | <b>308,293.00</b>   | <b>-</b>          |                                 | <b>572,523.00</b>   | <b>-</b>          |                                                                                      |
| 930000 | Building Improvements                   |                                 | 375,000.00          | 0.00              |                                 | 384,856.00          | 0.00              | BUDGET TRAN +\$9,856 FROM 746000                                                     |
|        | <b>Capital Outlay</b>                   |                                 | <b>375,000.00</b>   | <b>-</b>          |                                 | <b>384,856.00</b>   | <b>-</b>          |                                                                                      |
|        |                                         | 801000 Contingency              |                     |                   | 801000 Contingency              |                     |                   |                                                                                      |
|        |                                         | Appropriation for the use of 5a |                     |                   | Appropriation for the use of 5a |                     |                   |                                                                                      |
|        |                                         | Mill Levy Revenue               | 263,800.00          |                   | Mill Levy Revenue               | 0.00                |                   |                                                                                      |
|        | <b>Total Expenditures</b>               |                                 | <b>7,439,739.51</b> | <b>467,915.00</b> |                                 | <b>7,459,931.51</b> | <b>467,915.00</b> |                                                                                      |
|        | <b>NET PROFIT/(LOSS)</b>                |                                 | <b>-292,655.68</b>  |                   |                                 | <b>-295,110.73</b>  |                   |                                                                                      |
|        | 18-19 Beginning Fund Balance            |                                 | 0.00                |                   |                                 | 2,887,031.00        |                   |                                                                                      |
|        | Adjusted Carry Forward                  |                                 | 0.00                |                   |                                 | 2,591,920.27        |                   |                                                                                      |
|        | 801000 Contingency                      |                                 |                     |                   |                                 |                     |                   |                                                                                      |
|        | Appropriation of Carry Forward over     |                                 |                     |                   |                                 |                     |                   |                                                                                      |
|        | 15% in Compliance with C.R.S 22-44-     |                                 |                     |                   |                                 |                     |                   |                                                                                      |
|        | 16                                      |                                 | 0.00                |                   |                                 | 1,940,085.00        |                   |                                                                                      |
|        | <b>FINAL UNRESTRICTED CARRY FORWARD</b> |                                 |                     |                   |                                 | <b>651,835.27</b>   |                   |                                                                                      |