

LINCOLN *Academy*



Executive Directors Report
June 10th, 2025

LINCOLN ACADEMY MISSION AND VISION

The **Mission** of Lincoln Academy is to help students attain their highest social and academic potential through an academically rigorous, content-rich educational program in a safe, orderly, and caring environment.

Our **Vision** is to prepare all students for their future endeavors by providing a comprehensive Core Knowledge Education.

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ENDING THE YEAR WELL

As we do each year, we ended the school year by coming together as a staff to celebrate the close of another meaningful and impactful year. The fried chicken was delicious, but even better was the time spent honoring the incredible individuals who make Lincoln Academy a special place for our students and families.

This year, like every year, included a mix of challenges and triumphs. Through it all, our team showed resilience, unity, and a shared commitment to our mission. I'm deeply grateful for the way our staff consistently rallied around our core values—Excellence, Kindness, and Hard Work—to make our school community stronger.

At the celebration, we recognized several staff members who went above and beyond in demonstrating these values throughout the year. I will highlight these individuals at the end of this report.

Please join me in recognizing and celebrating the outstanding dedication of our Lincoln Academy staff!



SUSPENSION/REFERRAL DATA (UPDATED)

Discussion:

One of the administrative team's primary goals this year was to strengthen student learning by establishing and consistently reinforcing clear behavioral expectations across the school. This work directly supports our mission to provide a safe, orderly, and caring environment for all students.

To provide transparency, the final data for the 2024-2025 school year is included below. There have been no significant changes to the overall numbers since our last update in May.

Summary:

One ongoing question we've explored is the difference in office referral rates between male and female students. For several years, we've observed a noticeable gap, with significantly more referrals involving male students. This is not unique to Lincoln Academy; a review of national data and several studies (see below) indicates that, on average, approximately 75% of school office referrals are for male students.

In the 2024-2025 school year, 81% of our office referrals involved male students, while 19% involved female students. While this is slightly above the national average, it is not dramatically outside the expected range. That said, this is a pattern we will continue to monitor closely as we seek to better understand and respond to the needs of all students with intentionality, empathy, and equity.

Referrals									
Year	Referrals	Detentions	Males	Female	White	Non-White	Grades K-2	Grades 3-5	Grades 6-8
2024-25	319	80	95 (81%)	23 (19%)	112 (95%)	6 (5%)	23	137	159
2023-24	256	21					54	131	71
2022-23	274	23					100	100	74

Suspensions									
Year	In-school	Out-of-school	Males	Females	White	Non-White	Grades K-2	Grades 3-5	Grades 6-8
2024-25	38	32	59 (32 stds)	11 (8 stds)	63 (36 stds)	7 (4 stds)	8 (6 stds)	27 (16 stds)	35 (18 stds)
2023-24	14	12	25	1	14	4	3 (3 stds)	15 (9 stds)	8 (6 stds)
2022-23	27	24	30	2	30	2	7 (2 stds)	25 (11 stds)	19 (19 stds)
2021-22	1	31	10	3	11	2	16	3	14
2020-21	1	11	9	3	11	1	0	1	11
2019-20	5	26	16	8	16	8	2	8	14
2018-19	16	15	16	8	17	7	2	8	14

Triangle Chart 2024-25		
Group	Number	Percent
Between 0 and 1 Referrals	708	93.4%
Between 2 and 5 Referrals	36	4.7%
More than 6 Referrals	14	1.8%

What next?:

We are thrilled to continue the work that was started and eagerly anticipate seeing the fruit of the work that will be put into place next year with all the interventions that were reported out in May.

Citations:

- 1) McFadden, A. (1992). A study of race and gender bias in the punishment of school children. *Education and Treatment of Children*, 15, 140-146.
- 2) Kaufman JS, Jaser SS, Vaughan EL, Reynolds JS, Di Donato J, Bernard SN, Hernandez-Brereton M. Patterns in Office Referral Data by Grade, Race/Ethnicity and Gender. *J Posit Behav Interv*. 2010 Jan;12(1):44-54. doi: 10.1177/1098300708329710. PMID: 25580076; PMCID: PMC4286304.

ENROLLMENT UPDATE/STUDENT RETENTION

We are continually impressed by the dedication and effectiveness of our office team in maintaining strong enrollment for the upcoming school year. Even this week, they have been actively scheduling tours, connecting with prospective families, and extending offers as openings arise. Their commitment and responsiveness make a tremendous impact on our school, and we are truly grateful for their ongoing work.

Looking ahead, we are pleased to report that enrollment remains steady. Most grade levels have healthy waitlists, with only two grades currently under-enrolled. Our office team will continue to manage enrollment efforts throughout the summer to ensure we are ready for the year ahead.

Enrollment for 2025-26					
	Budgeted Number	Number Enrolled for 25-26	Outstanding Offers	Siblings Waiting	Number Waiting as of 6/5/25
K	92	92	0	0	14
1	82	85	0	0	0
2	87	87	0	2	14
3	87	87	0	8	17
4	87	88	0	2	8
5	90	90	0	0	7
6	84	85	0	0	2
7	76	73	0	0	0
8	71	72	1	0	2
Total	756	759	1	12	64

PreK Update

The office team has been working closely with Mrs. Robinson and our PreK team to also manage PreK enrollment. We are still working to fill our PreK for next year.

PreK Enrollment for 25-26			
	Number Enrolled for 25-26	Fill to	Number Waiting
AM	24	24	9
PM	15	22	0
Full	16	16	28
Total	55	62	37

Student Retention

Our office team has continued to diligently track both the number of students withdrawing from Lincoln Academy and the reasons families have shared for their decisions. The most current data, as of June 5th, is included below.

To better understand family perspectives, we also sent an exit survey to all families who are not returning next year. The survey asked two open-ended questions:

1. *"Please describe why you are not returning to Lincoln Academy next year."*
2. *"How can Lincoln Academy be a better partner with parents?"*

So far, we have received eleven responses. Common themes (listed in order of frequency) include:

- Moving out of district (4)
- Curriculum/Lack of support (4)
- Other students' behavior (2)
- Concerns with teachers (1)

The survey remains open, and we will continue to update the Board as additional responses are received.

Our ongoing goal is to partner with families in meaningful and effective ways. We are grateful to those who took the time to provide thoughtful feedback, as it helps us reflect, improve, and serve our community better.

Students Not Returning for 2025-2026				
Grade in 2025-2026	Count	Other Jeffco School	Other CO District	Out of State
1	3	3		
2	3			2
3	2	1	1	
4	2	1		1
5	2	1	1	
6	11	10	1	
7	15	14		1
8	2	1	1	
Total	40	31	4	4

Year	Number of Students Not Returning to Lincoln
2019-2020	30
2020-2021	66
2021-2022	65
2022-2023	44
2023-2024	41
2024-2025	36
2025-2026	40

Next Steps

- Implement the upcoming 5th grade structure change to directly address our most pressing concern. We will monitor and evaluate its impact to ensure it achieves the desired outcomes.
- Continue to promote and support the strong culture-building activities already in place, including PTO events, Parent Academy, Community Nights, Coffee with the Principal, grade-level concerts, and more.
- Build on our progress supporting students with Tier 2 behavioral needs by developing clear plans, partnering closely with families, and maintaining consistent expectations for all students.
- Explore opportunities to expand Electives and Clubs, responding to parent feedback for more diverse options.
- Strengthen our community connections by proactively engaging families whenever challenges arise.

SPRING MAP DATA

Strategic Plan Goal: Median Growth Percentiles for Reading (ELA) and Math for all grade groups will exceed the 60th Percentile.

Definitions:

Growth Percentile: A percentile ranking based on MAP Growth Norms for observed growth between two testing terms.

Median Percentile: The middle percentile value when a group of percentiles are ordered from lowest to highest.

Math Results

Math Outcome: As a school we were two percentage points off meeting our goal. All but two grade levels showed growth in their MCGP. We did outperform the District.

Math Performance (Achievement)								
	2nd	3rd	4th	5th	6th	7th	8th	Average
Lincoln	55	71	61	51	62	62	65	61

Historical Context - Fall to Spring Median Growth Percentile								
	2nd	3rd	4th	5th	6th	7th	8th	Average
2021-22	45	87	56	60	80	76	65	67.0
2022-23	61	90	43	56	67	59	52	61.1
2023-24	49	77	34	56	55	62	54	55.3
2024-25	45	73	44	57	56	65	59	57.0

Math Median Growth Percentile								
	2nd	3rd	4th	5th	6th	7th	8th	Average
District	60	63	62	52	49	47	55	58.0
Lincoln	45	73	44	57	56	65	59	59.0
Dif (Lincoln and District)	-15	10	-18	5	7	18	4	1.0

Interpretation

We are beginning to see the academic growth we have been working toward across most grade levels, with student performance exceeding district averages—an encouraging and expected outcome. The focused efforts to equip teachers more effectively and build consistency with our curriculum are clearly beginning to pay off. With several schoolwide interventions underway, we anticipate continued progress and improvement in the coming year.

Next Steps

- **Sustained Targeted Math Support:** The targeted math instruction implemented this year will continue. Administrators and Instructional Coaches will maintain close collaboration to ensure teachers receive timely, relevant feedback and support. This approach has proven to be one of the most effective strategies for improving outcomes for both students and staff.
- **Required Training for New Staff:** All new instructional staff will be required to complete an updated version of the comprehensive training that returning staff completed last year, ensuring consistency in instructional quality and expectations.
- **Continued Use of MTSS:** Our team will continue to utilize the MTSS (Multi-Tiered System of Supports) framework to identify students in need of additional academic or behavioral support. We will implement targeted interventions to help each student succeed.

Reading Results

Reading Outcome: While we did see some declines from previous years, our overall numbers held steady and our school's MCGP was in the 61st percentile. Our achievement continues to be very high and we outpaced both the District and all other Charter schools in the area.

ELA Performance (Achievement)									
	1st	2nd	3rd	4th	5th	6th	7th	8th	Average
<i>Lincoln</i>	79	68	82	67	60	64	70	65	69

Historical Context - Fall to Spring Median Growth Percentile									
	1st	2nd	3rd	4th	5th	6th	7th	8th	Average
2021-22		59	50	51	45	61	62	70	56.9
2022-23	71	72	75	48	53	60	58	53	61.3
2023-24	71	61	72	70	45	64	63	44	61.3
2024-25	72	58	78	54	52	55	65	52	60.8

ELA Median Growth Percentile									
	1st	2nd	3rd	4th	5th	6th	7th	8th	Average
District	63	69	59	56	49	46	49	53	55.0
Lincoln	72	58	78	54	52	55	65	52	61.0
Dif (Lincoln and District)	9	-11	19	-2	3	9	16	-1	6

Interpretation

Our ELA instruction remains a strong point across the school, and we are proud of the consistent, high-quality work our staff have done to achieve this level of success. While this is not our final destination, it is an important milestone that reflects the collective effort of our team.

That said, two grade levels have again emerged as needing additional support—this time with a specific focus on strengthening instructional practices. Encouragingly, last year’s targeted interventions in 5th and 8th grades resulted in marked improvement, demonstrating that our responsive approach is working. We are optimistic that we’ll see similar growth this year.

Next Steps

- **Sustain and Strengthen:** We will continue building on the strong foundation already in place. Great things are happening, but we remain committed to pushing forward.
- **Targeted Grade-Level Support:** The two grade levels that did not meet our internal benchmarks will receive intensified support from both school leadership and Instructional Coaches. One of these teams is new to Lincoln, and both will benefit from early and ongoing partnership to improve instructional outcomes.
- **Continued Use of MTSS:** As with other content areas, we will continue to use the MTSS framework to identify students who need additional academic or behavioral support. Targeted interventions will be implemented to ensure that every student has the opportunity to thrive.

STUDENT SPECIAL SERVICES UPDATE

We have included below this past year's report on the number of students who received special services as well as the demographics report for Lincoln Academy. For clarity, I have also included a key for the educational terms used.

ALP - Advanced Learning Plan

IEP - Individualized Education Plan (Special Education)

504 - Medical diagnosis that requires school accommodations

ELL - English Language Learners (also called CLD - Culturally and Linguistically Diverse)

Service	Total Count	Percentage
ALP	92	12.14%
IEP (Dec. Count)	46	6.07%
504	38	5.01%
ELL	42	5.54%
Free and Reduced	28.4%	
Total Number of Students K-8	758	
Total Number of Students PK-8	822	
Demographic Information		
Hispanic	137	16.67%
Native American	14	1.70%
Asian	48	5.84%
Black or African American	29	3.53%
Native Hawaiian or Pacific Islander	5	0.61%
White	785	95.50%
Two or More Races	49	5.96%

STAFFING (UPDATED)

As shared in May, we will deeply miss the many dedicated staff members who are moving on from Lincoln Academy. Their impact and hard work have helped shape our school, and we are sincerely grateful for all they have contributed.

At the same time, we are incredibly thankful to our hiring team for their diligence and commitment throughout this hiring season. We are proud to report that all essential positions have been filled for the upcoming school year. This is no small feat, and we're excited to welcome a group of highly capable and mission-aligned individuals to our team.

Staff Moving to a Different Position	New Staff Members	Positions Open
Jessie Tanguma - 5 th Grade	Ami Paulsen (1 st)	EA Positions
Maria Jelinek - 6 th Science	Brooke Euser (4 th)	
	Jayne Tolhurst (4 th)	
	Christa Westbook (6 th Social Studies)	
	Amy Parrott (7 th Science)	
	Aubrey Titus (7 th ELA)	
	Leslie Taylor (5-8 Learning Specialist)	
	Terrill Legueri (AP)	
	Carrye Krueger (In House Sub)	

Notably, four of our new hires are current Lincoln parents, and one is a former Lincoln student—clear indicators of the strong sense of community and belief in our mission. Their investment in Lincoln is both encouraging and energizing as we look to the year ahead.

New staff will officially begin their journey with us at our Induction on July 31st, where we already have meaningful activities planned to help them feel welcomed and prepared. Board members are warmly invited to attend and help us welcome our new team. If you are interested in joining us, please let either Executive Director know.

We are also compiling short bios for all new-to-Lincoln staff. We encourage you to review the document to get to know the newest members of our community.

[New To Lincoln Staff Bios](#)

STAFF POSITIONS FOR NEXT YEAR

As part of our ongoing commitment to supporting students with excellence, we have been thoughtfully evaluating how to most effectively utilize our current staff to meet student needs. This reflection has led to several strategic adjustments in staffing and responsibilities for the upcoming school year.

While the most visible changes have occurred within our 5th grade team—as previously shared—we also want to highlight a few additional shifts that we believe will further strengthen our ability to serve students well.

We look forward to walking through these updates with the Board and sharing how they align with our goals for student success.

Instructional Coach

We will deeply miss Matt Spahn and the many contributions he made to Lincoln Academy. His departure has provided an important opportunity to carefully evaluate how we allocate our staffing resources to best serve our community.

At Lincoln, we take instructional excellence very seriously, and strong coaching is essential to achieving it. To maintain this level of support in a growing school with over 60 teachers, we are refining the role of the Instructional Coach to focus primarily on four key areas:

1. Teachers who are new to teaching,
2. Teachers new to Lincoln,
3. Other teachers in need of targeted support, and
4. All staff as part of ongoing professional development.

The Instructional Coach will build her schedule around these priorities while continuing to oversee our Reading Intervention program.

Additionally, we have transitioned Elizabeth Abrams—a longtime Educational Assistant at Lincoln—into the role of Reading Interventionist Aide. Under the supervision of Calee, Elizabeth will support small group reading interventions to help students needing extra assistance.

Administration

As we did last year, we have carefully evaluated the roles and responsibilities of our administrative staff, considering each team member's skills, experience, and what will best serve our school and community. Following thoughtful discussions, we have made the following adjustments to better align our team's strengths with our goals.

Principal	Assistant Principal (Heather)	Assistant Principal (Terrill)
- Big Picture Work - Accomplish Board Objectives - UIP - Charter Renewal - PD Planning	- Evaluation and Supervision - Kindergarten Teachers (4) - First Teachers (4) - Second Teachers (3) - DSS Specialists (3) - Mental Health Staff (3) - PE (2)	- Evaluation and Supervision - Third Teachers (3) - Fourth Teachers (3) - Fifth Teachers (4) - Sixth Teachers (4) - Art, Music, Tech, & Library (7)
- Evaluation and Supervision - Assistant Principals (2) - Instructional Coach (1) - Fifth Teachers (4) - Seventh Teachers (4) - Eighth Teachers (4)	- Supervision - OT, PT, Speech (2), CLD (1) - Kindergarten through Second EA's	- Supervision - Athletic Director - Third, Fourth, Sixth EA's
- Supervision - Principal Secretary - PreK Director - Fifth and MS EA's	- Student Needs for Kindergarten through Second - Office Referrals - Attendance concerns - Parent questions	- Student Needs for Third, Fourth, Sixth - Office Referrals - Attendance concerns - Parent questions
- Student Needs for Fifth, Seventh Eighth - Office Referrals - Attendance concerns - Parent questions	Scheduling	Schoolwide Assessments
- General School Oversight - School Calendar - School Schedule - Community Communications - Grievance Policy	School Accountability Committee	Parent-Teacher Organization
Board of Directors Meetings	MTSS Oversight	Outdoor Lab
ILT Oversight (Working with the Coach)	Homeroom Time Oversight	Volunteer's Oversight
	LET Oversight (Share between AP's)	LET Oversight (Share between AP's)

STAFF END OF THE YEAR AWARDS

At Lincoln Academy, we proudly uphold the tradition of recognizing staff members who consistently exemplify our Core Values throughout the year. These individuals go above and beyond in their service to students, colleagues, and our community, and we are honored to celebrate them.

Each year, we recognize these outstanding team members at our End-of-Year Staff Celebration. This year, we were thrilled to invite the families of both our **Teacher of the Year** and **Staff Member of the Year** to join us in recognizing their incredible contributions. These honorees represent the very best of Lincoln Academy, and we are grateful for the example they set every day.

Please join us in congratulating these exceptional educators. Their work reflects the heart of our mission and the strength of our school community.

Teacher of the Year

Carrie Giddings
First Grade Teacher

Staff Member of the Year

Maren Nadvornik
Principal Secretary

Excellence

Jen Spahn
Seventh Grade Science Teacher

Kindness

Katie Neeley
Front Office Staff

Hard Work

Jeanne Papantonakis
Fifth-Eighth DSS Educational Assistant

Executive Committee Report June 2025

The executive committee is responsible for providing guidance, oversight, and, when appropriate, specialized expertise to the head(s) of school. The committee will determine the monthly agenda and support the head(s) of school on topics to present monthly per board policy. The executive committee is responsible for reporting to the board any concerning themes or information that pertains to governance of the school; these include but are not limited to legal, curriculum, and operational changes or concerns.

Executive committee meetings will typically occur every month two weeks prior to the regular Board of Directors meeting, except for July, when typically, no meetings occur for summer break.

Committee Members in attendance: Katie Lehr (Board President), Matt Tien (Board Vice President), Paul Hurst (ED Academics) and Lori Woods (ED Operations)

1. June Deliverables

Discussed deliverables per board policy to be presented by Mr. Hurst and Ms. Woods in their June reports to the board:

- a) Student READ Plan, 504, ALP, IEP update (2.1.4)
- b) Staffing Report (2.1.5)(1)
- c) Student Grade Level Retention Information Enrollment Update (2.1.4)
- d) MAP Spring data (2.1.4)
- e) Year-End Suspension Data (2.1.4)
- ~~f) Final Executive Goal Reflection (3.1.2)(4)~~ Satisfied previously
- g) Report on Staff Exit Survey (2.1.5)

2. Top Priorities/Focus Items for 2025-2026 Discussion

- Continued Focus on Culture (Student and Staff)
- Effective Instructional Practice
- Further Grow Student Support Processes (e.g. MTSS) for Continued Improvement
- Modified 5th Grade Structure Implementation

3. Set '25-'26 Executive Committee Meeting Schedule

4. Facilities Grant

- Potential change to enrollment policy

5. Retreat Preparation

6. Discussed Ability to Reallocate December Deliverables in the absence of a Regular Meeting

7. Board Presence at Back-to-School Events

- a. BBQ
- b. Parent Academies

Proposed Motions:

1. **Motion xx-xx-xx:** Motion to modify bylaws section 6.1 to read, “**SECTION 6.1 REGULAR MEETINGS** Regular meetings of the Board will be held monthly, except for July, with time and

place to be set by the Board no later than the previous regular meeting. An exception may be made for the month of December, during which the Board may choose to forgo the regular meeting, and instead conduct only the Executive Director(s) mid-year check-in(s) via special meeting(s). Final determination regarding the December meeting will occur no later than the previous regular meeting.”

2. **Motion xx-xx-xx:** Motion to modify the 2025-2026 BoD Regular Meeting schedule to remove the December regular meeting and only conduct Executive Director mid-year check-ins via special meeting(s).
3. **Potential Motion xx-xx-xx:** Motion to modify the LA enrollment policy, bullet three of the waitlist priority to read, “Currently enrolled PreK students entering kindergarten in the fall and any who were offered PreK enrollment at Lincoln this year”.

Finance Committee Report June 2025

The finance committee is responsible for planning, monitoring, and recommending the yearly budget to the Board of Directors. As needed, this committee will make recommendations to the Board of Directors in relation to Operational and Fiscal Planning.

Committee Members in Attendance (6/6/25): Matt Tien (Committee Chair, Board Treasurer), Lori Woods (Executive Director – Operations), Rob McCready (Board Member), Kati Gerson (LA Staff), Khila Stacey (LA Staff)

Attachments: LA Financials thru 5/31, LA Working budget thru 5/31, Contingency Reserve Appropriation

1. Current Year Financial Summary

- Budget continues to trend favorably
- Current working budget showing +6.4% / \$714,000 total Net Surplus
- Net Surplus shows financial solvency/responsibility, but also is important for LA long-term planning

2. General

- THANK YOU to Katie, Khila, and Lori for all of the knowledge, help, and support on all things financial
- Continue to watching enrollment numbers for next school year, no current changes up/down to report
- Discussion Item: ERP Implementation
 - 3 year timeline for implementation
 - Final costs at this time are not finalized
 - Response to MOU due back to district by September 1, 2025

3. Proposed Motions

- Motion XX-XX-XX: Move to approve the 2024-2025 budget as presented including a Contingency Reserve Appropriation of \$4,333,531 to be compliant with C.R.S. 22-44-106

Contact Matt Tien if you would like to join the Finance Committee: matttien@lincolnacademy.net



Account		Prior Year Operational Funds	Prior Year Capital Funds	Prior Year Total	Prior Year Estimated Revenue	Prior Year Budget	Current Year Operational Funds	Current Year Capital Funds	Current Year Total	Current Year Variance	Current Year Percent Spent			Prior YTD Totals	Current YTD Totals	Variance - CY Total minus PY Total
Number	Description															
	Prior Year Carryforward	6,087,962.00		6,087,962.00			2,686,600.43	2,508,182.67	5,194,783.10							
401000	Commissions/Profits	1,437.37	-	1,437.37	8,663.00	0.00	-	-	-	8,663.00	0%			1,437.37	-	(1,437.37)
401400	Ticket Sales	1,285.75	-	1,285.75	1,668.00	0.00	828.00	-	828.00	1,285.75	50%			1,285.75	828.00	(457.75)
408000	Resale	22,203.55	-	22,203.55	20,000.00	0.00	23,404.69	-	23,404.69	(3,404.69)	117%			22,203.55	23,404.69	1,201.14
409000	Sales-Fund Raising	6,839.62	-	6,839.62	12,846.00	0.00	2,196.78	-	2,196.78	10,649.22	17%			6,839.62	2,196.78	(4,642.84)
411000	Prop Tax-Mill Levy Override	1,592,244.28	-	1,592,244.28	1,539,180.00	0.00	1,622,434.40	-	1,622,434.40	(83,254.40)	105%			1,592,244.28	1,622,434.40	30,190.12
415000	Earnings On Investments	-	108,863.52	108,863.52	11,330.00	0.00	-	24,807.58	24,807.58	(13,477.58)	219%			106,360.65	24,807.58	(81,553.07)
419000	Other Revenue	240.88	-	240.88	1,137.00	0.00	5,447.46	-	5,447.46	(4,310.46)	479%			240.88	5,447.46	5,206.58
433000	State Revenue - Other	200,291.93	295,568.86	495,860.79	305,866.00	0.00	-	275,004.42	275,004.42	30,861.58	90%			471,525.64	275,004.42	(196,521.22)
433500	State Mill Levy Override Match	10,051.44	-	10,051.44	-	0.00	-	-	-	-	n/a			-	-	-
433800	Universal Preschool Funding	-	-	-	310,000.00	0.00	310,018.29	-	310,018.29	(18.29)	100%			-	310,018.29	310,018.29
434000	Exceptional Children Revenue	90,354.00	-	90,354.00	82,250.00	0.00	108,172.74	-	108,172.74	(25,922.74)	132%			90,354.00	108,172.74	17,818.74
438000	State ELPA Revenue	5,527.52	-	5,527.52	-	0.00	-	-	-	-	n/a			5,527.52	-	(5,527.52)
450000	Transfers	7,973,524.80	402,388.27	8,375,913.07	8,367,137.00	0.00	8,360,444.44	393,126.82	8,753,571.26	(386,434.26)	105%			8,378,294.30	8,753,571.26	375,276.96
451000	Fees/Dues	86,757.36	-	86,757.36	82,817.00	0.00	90,433.83	-	90,433.83	(7,616.83)	109%			86,757.36	90,433.83	3,676.47
455000	Tuition from Individuals	188,669.47	-	188,669.47	200,000.00	0.00	268,699.92	-	268,699.92	(68,699.92)	134%			196,490.38	268,699.92	72,209.54
461000	Building Rental	3,860.00	-	3,860.00	5,000.00	0.00	4,000.00	-	4,000.00	1,000.00	80%			2,060.00	4,000.00	1,940.00
474000	Transportation - Field Trips	45,072.70	-	45,072.70	49,968.00	0.00	43,194.50	-	43,194.50	6,773.50	86%			45,072.70	43,194.50	(1,878.20)
482000	Activity Revenue	18,515.00	-	18,515.00	21,711.00	0.00	17,165.00	-	17,165.00	4,546.00	79%			18,450.00	17,165.00	(1,285.00)
498000	Donations	63,194.49	-	63,194.49	35,000.00	0.00	32,393.65	-	32,393.65	2,606.35	93%			19,486.49	32,393.65	12,907.16
499000	Miscellaneous Revenue	-	-	-	-	0.00	-	-	-	-	n/a			-	-	-
950500	Mandatory Transfers	(156,712.72)	(245,675.55)	(402,388.27)	-	0.00	(192,541.71)	(200,585.11)	(393,126.82)	393,126.82	n/a			(404,769.50)	(393,126.82)	11

Jefferson County Public Schools
Charter Schools
Lincoln Academy Charter School
Report ID: 558OPC
For Accounting Period:
05/31/25



Lincoln Academy Charter School
Unaudited Financials
07/01/2024 - 05/31/2025

Account		Prior Year Operational Funds	Prior Year Capital Funds	Prior Year Total	Estimated Revenue	Budget	Current Year Operational Funds	Current Year Capital Funds	Current Year Total	Variance	Percent Spent	Prior YTD Totals	Current YTD Totals	Variance - CY Total minus PY Total
Number	Description													
804000	Fund Raising	-	-	-		1,500.00	12.00	-	12.00	1,488.00	1%	-	12.00	12.00
805000	Materials/Supplies-Other	13,524.85	-	13,524.85		23,000.00	9,495.13	-	9,495.13	13,504.87	41%	13,141.05	9,495.13	(3,645.92)
806000	Materials/Supplies Resale	16,535.58	-	16,535.58		24,610.00	6,021.70	-	6,021.70	18,588.30	24%	16,535.58	6,021.70	(10,513.88)
810000	Office Material/Supplies	3,979.27	-	3,979.27		4,500.00	1,577.76	-	1,577.76	2,922.24	35%	2,917.65	1,577.76	(1,339.89)
810001	Office Equipment - Under \$5K	10,140.86	-	10,140.86		35,000.00	7,166.67	-	7,166.67	27,833.33	20%	4,084.86	7,166.67	3,081.81
812000	Clinic Supplies/Materials	2,084.47	-	2,084.47		2,500.00	798.57	-	798.57	1,701.43	32%	2,084.47	798.57	(1,285.90)
814000	Custodial Supplies	14,391.67	-	14,391.67		17,200.00	12,867.67	-	12,867.67	4,332.33	75%	11,488.47	12,867.67	1,379.20
820000	Instructional Material/Supply	66,693.07	-	66,693.07		108,035.00	61,554.61	-	61,554.61	46,480.39	57%	46,180.01	61,554.61	15,374.60
820001	Instructional Equip-Under \$5K	191,761.79	-	191,761.79		63,283.00	59,833.90	-	59,833.90	3,449.10	95%	135,770.64	59,833.90	(75,936.74)
822000	Textbooks	17,925.86	-	17,925.86		20,000.00	19,924.95	-	19,924.95	75.05	100%	13,698.75	19,924.95	6,226.20
823000	Copier Usage	28,473.41	-	28,473.41		35,000.00	31,548.94	-	31,548.94	3,451.06	90%	28,473.41	31,548.94	3,075.53
824000	Testing Materials	29.22	-	29.22		2,000.00	280.37	-	280.37	1,719.63	14%	29.22	280.37	251.15
826000	Graduation Materials	-	-	-		500.00	46.91	-	46.91	453.09	9%	-	46.91	46.91
829000	Athletic Supplies	-	-	-		0.00	-	-	-	-	n/a	-	-	-
840000	Maint Materials/Supplies	21,914.26	-	21,914.26		33,000.00	18,738.12	-	18,738.12	14,261.88	57%	15,392.31	18,738.12	3,345.81
870000	Library Materials	7,230.80	-	7,230.80		3,200.00	4,097.06	-	4,097.06	(897.06)	128%	6,898.78	4,097.06	(2,801.72)
885000	Miscellaneous Expense	472.40	-	472.40		500.00	-	-	-	500.00	0%	472.40	-	(472.40)
889000	Consumable Supplies	63.48	-	63.48		500.00	45.00	-	45.00	455.00	9%	42.50	45.00	2.50
	Materials and Supplies	395,220.99	-	395,220.99		374,328.00	234,009.36	-	234,009.36	140,318.64	63%	297,210.10	234,009.36	(63,200.74)
920000	Instructional/Curric Equipmnt	-	-	-		0.00	-	-	-	-	n/a	-	-	-
930000	Building Improvements	2,006,083.93	-	2,006,083.93		260,393.00	210,392.95	-	210,392.95	50,000.05	81%	1,914,621.50	210,392.95	(1,704,228.55)
	Capital Outlay	2,006,083.93	-	2,006,083.93		260,393.00	210,392.95	-	210,392.95	50,000.05	81%	1,914,621.50	210,392.95	(1,704,228.55)
	Total Expenditures	11,141,824.10	465,857.34	11,607,681.44		10,759,299.00	8,911,655.96	463,445.10	9,375,101.06					
	Pre-Adjusted Carryforward	5,099,495.34	95,287.76	5,194,783.10			4,471,236.46	2,537,091.28	7,008,327.74					
810001	Office Equipment - Under \$5K	-	-	-		0.00	-	-	-	-		-	-	
820001	Instructional Equip-Under \$5K	-	-	-		0.00	-	-	-	-		-	-	
	Encumbrances	-	-	-		-	-	-	-	-		-	-	
820001	Instructional Equip-Under \$5K	-	-	-		0.00	-	-	-	-		-	-	
	Requisitions	-	-	-		-	-	-	-	-		-	-	
TABOR (school enters amount)														
	Adjusted Carryforward	5,099,495.34	95,287.76	5,194,783.10			4,471,236.46	2,537,091.28	7,008,327.74					

Jefferson County Public Schools
Charter Schools
Lincoln Academy Charter School



Budget for 24-25

Account		24-25 Working Budget Board Approved December 17, 2024			24-25 Working Budget June 5, 2025		
Number	Description	Estimated Revenue	Budget	Bond Transfers	Estimated Revenue	Budget	Bond Transfers
	Prior Year Carry forward						
401000	Commissions/Profits	8,663.00	0.00		-	0.00	
401400	Ticket Sales	1,668.00	0.00		1,668.00	0.00	
408000	Resale	20,000.00	0.00		20,000.00	0.00	
409000	Sales-Fund Raising	12,846.00	0.00		2,200.00	0.00	
411000	Prop Tax-Mill Levy Override	1,539,180.00	0.00		1,622,434.39	0.00	
415000	Earnings On Investments	11,330.00	0.00		24,807.58	0.00	
419000	Other Revenue	1,137.00	0.00		5,442.00	0.00	
433000	State Revenue - Cap Construction	305,866.40	0.00		299,913.59	0.00	
433800	Universal Preschool Funding	310,000.00	0.00		310,000.00	0.00	
434000	Exceptional Children Revenue	82,250.00	0.00		108,172.74	0.00	
450000	Transfers PPR Funding ONLY	8,367,137.00	0.00		8,360,444.38	0.00	
451000	Fees/Dues	82,817.00	0.00		82,817.00	0.00	
455000	Tuition from Individuals	200,000.00	0.00		268,699.92	0.00	
461000	Building Rental	5,000.00	0.00		5,000.00	0.00	
474000	Trans - Field Trips	49,968.00	0.00		49,968.00	0.00	
482000	Resale/Activity Revenue	21,711.00	0.00		21,711.00	0.00	
498000	Donations	35,000.00	0.00		35,000.00	0.00	
499000	Miscellaneous Revenue	-	0.00		-	0.00	
950500	State Intercept Bond Transfers	(460,902.42)	0.00	460,902.42	(460,902.42)	0.00	460,902.42
950500	Bond R &R Payments	-	0.00	0.00	-	0.00	0.00
	Revenues	10,593,670.98	0.00	460,902.42	10,757,376.18	0.00	460,902.42
512100-513100	Administration		349,580.00			349,580.00	
521100-599830	Other		5,720,421.00			5,677,276.00	
	Salaries		6,070,001.00			6,026,856.00	
699000	Employee Benefits		1,780,600.00			1,650,000.00	
	Benefits		1,780,600.00			1,650,000.00	
	Total Salaries and Benefits		7,850,601.00			7,676,856.00	
701000	Mileage And Travel		2,000.00			2,000.00	
702000	Employee Training & Conf		18,350.00			18,350.00	
708000	Employee Background Verificatn		3,250.00			3,250.00	
710000	Meals/Refreshments		7,805.00			7,805.00	
713000	Student Transportation		10,498.00			10,498.00	
715000	Student Admission/Entry Fees		51,000.00			51,000.00	
721000	Legal Fees		18,000.00			18,000.00	
723000	Printing		1,100.00			1,100.00	
731000	Contracted Services		209,000.00			200,000.00	
735000	Bank Fees		2,000.00			2,000.00	
743000	Equipment Rental		2,000.00			2,000.00	
745000	Contract Maint/Eq Repair		12,100.00			7,100.00	
745500	Technology Services		85,000.00			60,550.00	
746000	Const Maint/Repair-Bldg		110,000.00			157,000.00	
747000	Software Purch/Lease		0.00			24,450.00	
752000	Marketing - Advertising		3,000.00			13,000.00	
761000	Natural Gas		40,000.00			20,000.00	
764000	Electricity		85,000.00			95,000.00	
765000	Voice Communication Line		30,000.00			30,000.00	
766000	Water & Sanitation		22,000.00			22,000.00	
768000	Postage		600.00			600.00	
769000	Permits/Licenses/Fees		22,000.00			22,000.00	
770000	Risk Management Charges		130,000.00			130,000.00	
770800	Unemployment Comp Insur		18,244.00			18,244.00	
781000	Lease Purch-Other-Principal		0.00	150,000.00		0.00	150,000.00
781500	Lease Purch-Other-Interest		0.00	312,100.10		0.00	312,100.10
950000	Transfers District Fees		928,932.00			928,598.00	
	Purchased Services		1,811,879.00	462,100.10		1,844,545.00	462,100.10
804000	Fund Raising		1,500.00			1,500.00	
805000	Materials/Supplies-Other		23,000.00			11,000.00	
806000	Materials/Supplies Resale		24,610.00			24,610.00	
810000	Office Material/Supplies		4,500.00			4,500.00	

810001	Office Equipment - Under \$5K		35,000.00			19,000.00	
812000	Clinic Supplies/Materials		2,500.00			2,500.00	
814000	Custodial Supplies		17,200.00			14,200.00	
820000	Instructional Material/Supply		108,035.00			83,035.00	
820001	Instructional Equip-Under \$5K		63,282.95			67,000.00	
822000	Textbooks		20,000.00			20,000.00	
823000	Copier Usage		35,000.00			35,000.00	
824000	Testing Materials		2,000.00			2,000.00	
826000	Graduation Materials		500.00			500.00	
840000	Maint Materials/Supplies		33,000.00			21,000.00	
870000	Library Materials		3,200.00			3,200.00	
885000	Miscellaneous Expense		500.00			500.00	
889000	Consumable Supplies		500.00			500.00	
	Materials and Supplies		374,327.95	-		310,045.00	-
930000	Building Improvements		260,392.95	0.00		210,392.95	0.00
	Capital Outlay		260,392.95	-		210,392.95	-
	Total Expenditures		10,297,200.90	462,100.10		10,041,838.95	462,100.10
801000	Contingency Appropriation for Building Needs		0.00			5,778,522.00	
NET PROFIT/(LOSS)		2.67%	295,272.40		6.37%	714,339.55	

How to use this form:

Enter data in YELLOW cells. The year that you should use for your numbers is listed in column A.

Choose from drop down list in GREEN cells.

All other cells contain formula, do NOT enter data.

This calculation is for fiscal year:

2024-25

2024-25 Total Annual Expenditures

10,503,939.05

Max Reserve/Carryforward

15%

1,575,591

Are you calculating reserve for current or next year:

Current

Beginning Carryforward from nVision OPC Report (see EXAMPLE from report)

5,194,783

If working on current fiscal year skip rows 15 & 16 and leave as 0

N/A N/A

-

N/A N/A

-

2024-25 Total Annual Revenues

11,218,278.00

Total Resources

16,413,061

2024-25 Total Annual Expenditures

10,503,939

2024-25 Fund Balance/Carryforward

5,909,122

Does fund balance/carryforward amount exceed 15%

Yes

If "Yes", then include amount to appropriate into expenses under account 801000 and name it Contingency Reserve, this is for Compliance with C.R.S 22-44-16

Amount to appropriate in budget to Acct 801000

4,333,531

Colorado Revised Statute 22-44-106

Adopted prior to 1963. requires that school district general fund reserves not exceed 15% of the amount budgeted to the fund for the current fiscal year.

Charter accounting is different than District since all funds roll through GF for CDE reporting.

Compliance is achieved by appropriating \$\$ over the 15%

You can make sure your Board understands that money budgeted into 801000 is essentially a savings account, and money will not be spent from that account.