

LINCOLN *Academy*



Executive Directors Report
April 28th, 2026

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.

TABLE OF CONTENTS

LINCOLN ACADEMY MISSION AND VISION _____	2
INCREDIBLE CULMINATING STUDENT EVENTS _____	4
First Grade Animal Projects _____	5
Third Grade Early Explorers Wax Museum _____	5
Fifth Grade Young AmeriTowne _____	5
Seventh Grade Young International Towne _____	6
CMAS TESTING UPDATE _____	7
Students who Opted Out _____	8
SPRING PROFESSIONAL DEVELOPMENT _____	10
WE WORK WITH INCREDIBLE PEOPLE! _____	12

INCREDIBLE CULMINATING STUDENT EVENTS

Lincoln Academy continues to demonstrate the strength of a content-rich and academically rigorous program through the many culminating projects that allow students to demonstrate their learning in meaningful ways. These moments—when students put their knowledge into practice—are some of the clearest demonstrations of our mission that students will reach their highest potential through an academically rigorous and content-rich environment. It is during these experiences that we most clearly see our students living out our core values of Kindness, Excellence, and Hard Work.

These culminating projects are also a powerful reminder that student success at Lincoln Academy is truly a community effort. Our teachers invest countless hours designing meaningful learning experiences that bring academic content to life and help students make lasting connections. Just as importantly, these events require strong partnership with our families, and once again we were grateful to see tremendous family participation. Many of these events were filled to capacity, reflecting the deep commitment of our Lincoln Academy community to student success.



Joining in the celebration of these student accomplishments continues to be one of the greatest joys of serving as Executive Directors. Lori and I are grateful for every opportunity to participate in these events, and we warmly invite members of the Board of Directors to attend whenever possible. These experiences provide a powerful window into the daily work of fulfilling our mission and vision.



First Grade Animal Projects

Our first-grade students demonstrated remarkable dedication as they researched and studied a chosen animal. Each student created an informational poster, prepared and delivered an oral presentation, and designed a three-dimensional model of their animal and its habitat. These projects showcased not only deep knowledge, but also perseverance and creativity—clear examples of Hard Work and Excellence in action. Even an unexpected power outage did not stop their determination to complete their work. We are incredibly proud of our first-grade

students and the growth they demonstrated through this rigorous, hands-on learning experience.

Third Grade Early Explorers Wax Museum

Third-grade students brought history to life through their Early Explorers Wax Museum. As part of their study of early exploration, students researched historical figures and created detailed displays complete with artifacts and visual supports.

Dressed as their chosen explorer, students delivered short presentations explaining the accomplishments and historical impact of individuals such as Christopher Columbus, Juan Ponce de León, Leif Erikson, Erik the Red, and Amerigo Vespucci. This event provided an engaging demonstration of how content-rich instruction builds both knowledge and confidence, allowing students to clearly communicate what they have learned to an authentic audience.



Fifth Grade Young AmeriTowne

Young AmeriTowne continues to be one of the most anticipated learning experiences of fifth grade. In preparation, students spent several weeks developing essential life and academic skills, including balancing a checkbook, understanding income and expenses, managing a small business, and collaborating with others. This interdisciplinary experience connects mathematics, social studies, and real-world application, reinforcing our commitment to

rigorous instruction that prepares students for future success. On their day at AmeriTowne, students took full responsibility for operating their businesses, participating in elections, and serving in leadership roles such as mayor. Their success reflected strong preparation, thoughtful collaboration, and a commitment to Excellence.

Seventh Grade Young International Towne

Similarly, seventh-grade students spent several weeks preparing for Young International Towne through their social studies coursework. Students studied international diplomacy, global trade, marketing, currency exchange, national exports, and international relations. This challenging and highly engaging unit reflects our mission to provide deep, meaningful content that prepares students to think critically about the world around them. During their day at International Towne, students represented specific countries and engaged in trade negotiations and diplomatic interactions. Staff reported that students approached the experience with enthusiasm and professionalism, demonstrating both strong academic understanding and the collaborative skills necessary for success in an increasingly interconnected world.

CMAS TESTING UPDATE

On April 22nd, Lincoln Academy students successfully completed the annually required Colorado Measures of Academic Success (CMAS) assessments, Colorado's primary tool for measuring student learning and school achievement. Our main testing window ran from April 6th through April 17th, with make-up testing completed throughout this period. CMAS provides one important measure of how effectively we are fulfilling our mission that students will reach their highest potential through an academically rigorous and content-rich environment. While no single assessment captures the full scope of student learning, the results provide meaningful data to reflect on instruction and support our continued pursuit of Excellence. This process requires significant planning and coordination, and we are deeply grateful to Dr. Legueri for serving as our School Assessment Coordinator (SAC). Her work included extensive training, detailed scheduling, preparation of testing materials, device management, and coordination of small-group supports. She approached this responsibility with strong organization and a clear commitment to Excellence, ensuring testing ran smoothly and efficiently across the school.

This year, students once again completed assessments in English Language Arts and Mathematics, with 5th and 8th grade students also completing their required Science assessments. Lincoln Academy was not selected to participate in the Social Studies assessment this year, as that test is administered only periodically across the state.

Our teams also worked intentionally to make this testing season a positive and encouraging experience for students. Teachers organized a CMAS Pep Rally designed to model both helpful and unhelpful testing behaviors in a fun and memorable way. Students enjoyed identifying examples of strong testing habits throughout the process and even participated in designing the "most comfortable testing outfit" for teachers—primarily using toilet paper—which



added humor and energy as we prepared for the important work ahead. These efforts helped build confidence and reinforce the importance of Hard Work and perseverance in a supportive environment.

Finally, we want to recognize the extraordinary efforts of our staff throughout this testing season. Our teachers and support staff consistently demonstrated why they are such an essential part of Lincoln Academy's success. Their generosity with their time, willingness to step in wherever needed, and dedication to preparing students well reflect the core values of Kindness, Excellence, and Hard Work that define our school culture. Their collective effort made this testing season successful and continues to move us closer to realizing our vision of preparing students to succeed through rigorous, meaningful learning experiences.

Students who Opted Out

While CMAS results will not be available until approximately August, we are able to report on student participation and the number of families who chose to opt out of testing. The State of Colorado permits families to opt out of CMAS participation; however, schools are still expected to meet a 95% participation threshold, which presents an ongoing challenge for schools across the state.

Although schools are not permitted to formally collect reasons for opt-outs, families have informally shared a variety of concerns, including the desire for additional instructional time, student stress or mental health considerations, or general preferences to avoid standardized testing. Students who do not participate in CMAS are supervised in the gymnasium and are expected to work silently on independent tasks during testing sessions.

This year, our team—led by Dr. Legueri—invested significant time and effort into informing our community about the purpose and value of CMAS testing. Communication efforts included regular messaging through the *Lincoln Loop*, direct outreach to families through phone calls and emails, and, for the first time, short video messages featuring members of our school community sharing perspectives on the importance of student participation.

These efforts had a measurable impact. As shown in the data above, this year reflects the lowest number of opt-outs recorded since we began tracking this data, representing a strong and positive step forward. While we will still fall short of the state's 95% participation expectation, the significant reduction in opt-outs reflects meaningful progress and demonstrates the power of clear communication and strong relationships with families.

Number of students Opting Out for CMAS						
	2021	2022	2023	2024	2025	2026
<i>Third</i>	8	0	2	4	3	2
<i>Fourth</i>	8	3	2	9	8	6
<i>Fifth</i>	21	3	5	4	10	5
<i>Sixth</i>	21	11	5	5	13	4
<i>Seventh</i>	25	9	14	5	6	12
<i>Eighth</i>	12	31	13	30	22	6
Total	95	57	41	57	62	35

Improved participation also strengthens our ability to fully understand student performance and identify opportunities for growth. This supports our mission that students will reach their highest potential through an academically rigorous and content-rich environment, as participation in state assessments provides valuable data that helps us refine instruction and better support student learning. Our goal is always continuous improvement, and increased participation allows us to more clearly measure progress toward that goal.

We are deeply grateful to our staff for their dedication throughout this process, and especially to Dr. Legueri for the many hours invested in communication, organization, and outreach. Her leadership—and the collective efforts of our team—reflect the core values of Kindness, Excellence, and Hard Work that define our school community. We look forward to reviewing the final results later this year and using that information to continue strengthening instruction and supporting the success of every student.

SPRING PROFESSIONAL DEVELOPMENT



On March 30th, Lincoln Academy staff participated in their final Professional Development session of the school year. Because this session occurred late in the school year, the leadership team intentionally designed a different type of professional development experience—one focused on reflection, celebration of progress, and staff well-being.

Based on staff feedback, the day began with time in strategy groups to reflect on and wrap up the meaningful work accomplished throughout the year. This allowed teams to review progress, celebrate successes, and identify next steps, reinforcing our commitment to continuous improvement in support of our mission. The Positive Behavior Intervention System (PBIS) team also provided a preview of several exciting initiatives planned for next school year, helping build anticipation for continued growth in strengthening our positive school culture.

The highlight of the day was a session led by our Trauma Informed Practice (TIP) Team, which focused on staff wellness and the importance of caring for ourselves and one another. The team began by reminding staff of the many supports and structures currently in place to promote staff well-being. They then shared that members of our generous school community had donated a variety of gifts to support staff, including opportunities such as a free workout session, coffee gift cards, books, and other thoughtful items. These donations were raffled off as a way to celebrate and encourage staff.



The session concluded with a “choose-your-own” relaxation activity, allowing staff to participate in experiences designed to promote self-care and connection. Staff selected from a variety of options, including a guided yoga session led by one of our talented staff members, a walking group around the track, an introduction to disc golf, journaling, book

discussion, and creative activities such as needle felting. These opportunities provided meaningful time for staff to recharge, connect, and reflect.



instruction that defines Lincoln Academy.

We are deeply grateful to the TIP Team for their leadership in reminding staff of the importance of caring for themselves and one another. As we approach the final stretch of the school year, this focus on wellness is especially valuable.

Supporting staff well-being directly supports our mission, as a healthy, supported staff is better equipped to model Kindness, demonstrate Excellence, and sustain the Hard Work required to provide students with the rigorous and engaging

WE WORK WITH INCREDIBLE PEOPLE!

Lincoln Academy is fortunate to have an exceptional community of teachers and staff who consistently go above and beyond to embody our core values of excellence, kindness, and hard work. We are proud to recognize and celebrate several individuals who exemplify the Lincoln Academy standard.

Katie Neely consistently goes above and beyond in service of our school community. Katie exemplifies our core values of kindness, excellence, and hard work in everything she does. Among so many tasks, Katie serves as the chief organizer of substitutes. She manages what can often feel like a constantly shifting puzzle that begins early each morning and rarely slows down. Despite the complexity and urgency of her role, she consistently finds a way to ensure every classroom is supported and every need is met. What sets Katie apart most is the care and empathy she brings to her work. She supports teachers in moments of need with genuine empathy, while also expressing deep gratitude to the internal staff who step in to help one another. Her approach fosters a culture of mutual respect and reinforces the sense that we are not just colleagues, but a family. Katie is a lynchpin of our success and a steady, positive presence who helps make our school feel like family. She is truly one of a kind, and we are deeply grateful for her dedication and impact.

Erin Hecox plays a vital role in shaping a welcoming and well-run school environment for our families and staff. As the face of our front office, Erin creates a welcoming and supportive experience for families while also leading important work around attendance. She has taken this responsibility seriously, taking lead to build a more consistent and sustainable process that supports improved student success. Erin also played a key role in our CMAS command center, working diligently to support the team and keep the process running smoothly, all while managing her daily front office responsibilities. Erin continues to step up and into situations with grace and consistency. We are grateful for Erin's reliability, care, and the steady leadership she brings to our school each day.

We are proud to recognize **Dr. Terrill Legueri** for her leadership and dedication during her first year as Assistant Principal at Lincoln Academy. In addition to the many responsibilities of her role, Dr. Legueri recently took on the significant challenge of serving as our School Assessment Coordinator for CMAS. For a school of our size, this was a truly massive undertaking that required extensive planning, long hours, and careful coordination at every level. Dr. Legueri approached this work with clarity, organization, and purpose. She built and

empowered a strong team, developed an effective and thoughtful schedule, and ensured that every staff member was thoroughly trained and supported. She consistently emphasized the importance of participation and worked tirelessly each day to keep every moving piece aligned. Thanks to her leadership, this was one of the strongest CMAS administrations our school has experienced in many years. We are deeply grateful for her commitment, her attention to detail, and the sacrificial leadership she demonstrated throughout this process. Her impact has set a high standard and strengthened our entire school community.

We are proud of a staff that consistently prioritizes students and lives out our core values in meaningful ways. We invite you to join us in recognizing and thanking these individuals for the lasting impact they have on our students and the Lincoln Academy community.

Executive Committee Report April 2026

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 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 (Principal), and Lori Woods (Operations Director)

1. April Monthly Reports to BoD per policy

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

- a) State Standardized Testing Update (2.1.4)

Policy Highlight:

2.1.4 Implementation of the Education Program

With respect to the education program of the school, the Executive Director shall not cause or allow deviation from the Board's Ends Policies.

Accordingly, the Executive Director shall not:

- (1) Deviate from the established curriculum implementing the Core Knowledge Sequence®, the synthetic, systematic phonics program (Open Court) and the incremental math program (Reveal Math).
- (2) Allow staff to address the Ends Policies in ways that deviate materially from school policies and procedures.
- (3) Allow the purchasing or utilization of materials that are not aligned with the Ends Policies and the school policies and procedures.
- (4) Fail to hold staff accountable for assessing, tracking and regularly reporting to parents, the individual capabilities of students and their progress on the school's benchmarks in accordance with the Academic Skills Ends Policy.
- (5) Fail to facilitate teacher conferences with individual students on a consistent basis.
- (6) Fail to ensure academic skill acquisition and passion for learning.
- (7) Fail to ensure that appropriate staffing is provided to meet student needs.
- (8) Fail to inform and seek approval from the Board for substantive instructional changes.

2. Early prep for May Meeting

- a. Discussed May deliverables and prep to accommodate committee scheduling changes

3. Executive Director Employment Contracts

- a. Discussed logistics and timelines

4. Board Term Discussion

- a. Matt Tien raised the idea of modifying requirements for a second term. Info-only topic for discussion with board during April meeting
 - i. Following completion of a first term (3 years), offer optional 1-year extensions up to another 3 years. (The total term limit would remain at 6 years)

Proposed Motions: None

School Accountability Committee Report – April 2026

School Accountability Committee meetings will typically occur on the first Tuesday of every month in the Library. Next meeting Tuesday, May 5th at 6:30 PM.

Contact Ashley Reynolds at ashleyreynolds@lincolnacademy.net if you would like to join.

Attendance

- Parents:
- PTO: Maudra Pacheco Dickerson
- Faculty: Jessie Newsom
- Administration: Heather Frick
- Board Members: Ashley Reynolds

Discussion Items

1. We approached each section with a +, -, delta (something to celebrate, something we are curious about, and something we would like to suggest).
2. We finished up reviewing the data and Comment Notes were emailed to all committee members. Everyone graciously stayed late to get it completely reviewed.
3. I reached out to Ms. Schrock about the committee's interest in a summer reading initiative. The plan is to use Bridge Books, both full length and the abridged version. We will partner with her to promote this and Jeffco's Library Summer Reading Program.
4. DAC meeting 3/17 report:
 - a. Reimagining SAC Kickoff for 2026- Will be held by the articulation area Board member and AAR's (articulation area representative). Charter and Option Schools will have their own. Lincoln has offered to host the kickoff for Charter Schools. We are currently looking at the following dates: August 12,13 or September 3,9. I am updating the districts' contact list for the Charter School Chairs.
 - b. Bylaw edits are still being reviewed and discussed by DAC.
 - c. DAC DUIP Subcommittee: Mid-year update presentation.
5. Charter School Subcommittee: Mesa Academy K-8: The subcommittee met on Monday the 13th to have our final discussion and vote. It was voted to approve for recommendation to the Board (5-1).
6. Schedule for next meetings
 - a. May 5th

Proposed Motions

- Motion xx-xx-xx: None.

Finance Committee Report – April 20, 2026

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. Contact Rob McCready robmccready@lincolnacademy.net if you would like to join.

Discussion Items

- CO Budget Committee some positivity: ~3% PPR increase

- Jeffco
 - Temporary finance contract requesting early submittal of final FY26 budget amendment
 - We may have to re-approve next month if material changes
 - The district may be requesting November bond measure. Normally shared with charters but not legally required to (bill in house to require districts to share).

- FY26 Budget amendment / projects
 - Security camera replacements (cameras: \$45,000, server: \$38,000)
 - Need to lock in price by April 30
 - Little Leopards playground turf: \$82,000
 - Shed: \$30,000
 - Plow Truck: \$35,000
 - General capital contingency: \$10,000
 - Working budget including above margin: 5.42%
 - **MOTION: XX-XXXX Motion to approve 2025-2026 budget as presented including contingency reserve appropriation of \$5,232.060 to be compliant with C.R.S. 22-44-106**

- FY27 Budget for approval
 - Continued conservative approach
 - Expenses should “fund the mission”. Focus resources on directly impacting student success
 - Removed unfilled instructional coach position
 - Revenue
 - 750 head count
 - Flat PPR (\$11,385.78) and other revenue estimates (mill levy, capital construction)
 - Assuming \$50,000 facilities grant and \$200,000 in district interest earnings
 - Expenses
 - District fees (estimated based on 756 head count)
 - 12.5% increase on district fees
 - Based on FY25 actuals
 -
 - 16% assumed increase in risk management premiums
 - Staff salaries
 - Goal to stay within 94% of Jeffco for all positions
 - FY27 COLO 1.5%
 - 11% increase to contributions for health insurance (covers single employee)

- Margin expectation 2.0%
 - **XX-XXXX Motion to approve the 2026-2027 budget as presented and discussed**
-
- IRS FY25 990 form reviewed by board and available at front office
 - 2018 Property bond interest arbitrage calculation review resulted in no rebate liability due

Next Finance Committee: May 14 @10:00am



Account Number	Description	Prior Year	Prior Year	Prior Year	Estimated Revenue	Budget	Current Year	Current Year	Current Year	Variance	Percent Spent	Prior YTD	Current YTD	Variance - CY
		Operational Funds	Capital Funds	Total			Funds	Capital Funds	Total			Totals	Totals	Total minus FY
	Prior Year Carryforward	5,194,783.10		5,194,783.10			3,762,875.13	2,498,820.97	6,261,696.10					
401000	Commissions/Profits	-	-	-	8,663.00	0.00	3,428.87	-	3,428.87	5,234.13	40%	-	3,428.87	3,428.87
401400	Ticket Sales	828.00	-	828.00	1,668.00	0.00	1,436.75	-	1,436.75	231.25	86%	828.00	1,436.75	608.75
408000	Resale	23,394.69	-	23,394.69	20,000.00	0.00	14,503.35	-	14,503.35	5,496.65	73%	18,572.01	14,503.35	(4,068.66)
409000	Sales-Fund Raising	2,196.78	-	2,196.78	12,846.00	0.00	5,834.96	-	5,834.96	7,011.04	45%	1,603.98	5,834.96	4,230.98
411000	Prop Tax-Mill Levy Override	1,622,434.40	-	1,622,434.40	1,590,861.00	0.00	1,218,947.58	-	1,218,947.58	371,913.42	77%	1,228,181.04	1,218,947.58	(9,233.46)
415000	Earnings On Investments	-	29,035.45	29,035.45	11,330.00	0.00	301,709.27	17,076.50	318,785.77	(307,455.77)	2814%	22,934.73	318,785.77	295,851.04
419000	Other Revenue	119,329.46	-	119,329.46	1,137.00	0.00	48,885.00	-	48,885.00	(47,748.00)	4299%	5,442.46	48,885.00	43,442.54
433000	State Revenue - Other	-	299,913.59	299,913.59	290,000.00	0.00	-	193,792.84	193,792.84	96,207.16	67%	225,186.06	193,792.84	(31,393.22)
433800	Universal Preschool Funding	313,153.29	-	313,153.29	306,681.00	0.00	188,952.16	-	188,952.16	117,728.84	62%	278,835.49	188,952.16	(89,883.33)
434000	Exceptional Children Revenue	108,172.74	-	108,172.74	90,173.00	0.00	96,311.89	-	96,311.89	(6,138.89)	107%	108,172.74	96,311.89	(11,860.85)
450000	Transfers	8,360,444.44	364,161.98	8,724,606.42	8,188,829.00	0.00	6,353,754.99	383,489.75	6,736,754.99	1,452,074.01	82%	6,612,107.83	6,736,754.99	124,647.16
451000	Fees/Dues	90,452.33	-	90,452.33	82,817.00	0.00	92,061.74	-	92,061.74	(9,244.74)	111%	85,223.84	92,061.74	6,837.90
455000	Tuition from Individuals	268,168.55	-	268,168.55	140,000.00	0.00	219,586.18	-	219,586.18	(79,586.18)	157%	230,644.74	219,586.18	(11,058.56)
461000	Building Rental	5,090.00	-	5,090.00	5,000.00	0.00	4,510.00	-	4,510.00	490.00	90%	3,820.00	4,510.00	690.00
474000	Transportation - Field Trips	43,108.50	-	43,108.50	49,968.00	0.00	39,257.52	-	39,257.52	10,710.48	79%	37,879.00	39,257.52	1,378.52
482000	Activity Revenue	17,165.00	-	17,165.00	21,711.00	0.00	10,525.00	-	10,525.00	11,186.00	48%	11,040.00	10,525.00	(515.00)
498000	Donations	32,393.65	-	32,393.65	35,000.00	0.00	950.00	-	950.00	34,050.00	3%	29,596.53	950.00	(28,646.53)
950500	Mandatory Transfers	(125,367.63)	(238,794.35)	(364,161.98)	-	0.00	-	(383,489.75)	(383,489.75)	383,489.75	n/a	(354,918.22)	(383,489.75)	(28,571.53)
	Revenues	10,880,964.20	454,316.67	11,335,280.87	10,856,684.00	-	8,600,165.51	210,869.34	8,811,034.85	2,045,649.15	81%	8,545,150.23	8,811,034.85	265,884.62
	Available	16,075,747.30	454,316.67	16,530,063.97	10,856,684.00	-	12,363,040.64	2,709,690.31	15,072,730.95	2,045,649.15	139%			-
512100-513100	Administration	340,969.92	-	340,969.92	337,082.00	253,761.51	253,761.51	-	253,761.51	83,320.49	75%	250,973.99	253,761.51	2,787.52
521100	Teacher	3,369,488.35	-	3,369,488.35	3,621,762.00	2,685,217.52	2,685,217.52	-	2,685,217.52	936,544.48	74%	2,477,962.81	2,685,217.52	207,254.71
521900-599830	Other	2,212,487.10	-	2,212,487.10	2,353,576.00	1,586,595.48	1,586,595.48	-	1,586,595.48	766,980.52	67%	1,583,338.97	1,586,595.48	3,256.51
	Salaries	5,922,945.37	-	5,922,945.37	6,312,420.00	4,525,574.51	4,525,574.51	-	4,525,574.51	1,786,845.49	72%	4,318,953.77	4,525,574.51	206,620.74
699000	Employee Benefits	1,652,338.67	-	1,652,338.67	1,850,368.00	1,261,475.83	1,261,475.83	-	1,261,475.83	588,892.17	68%	1,210,255.49	1,261,475.83	51,220.34
	Benefits	1,652,338.67	-	1,652,338.67	1,850,368.00	1,261,475.83	1,261,475.83	-	1,261,475.83	588,892.17	68%	1,210,255.49	1,261,475.83	51,220.34
	Total Salaries and Benefits	7,575,284.04	-	7,575,284.04	8,162,788.00	5,787,050.34	5,787,050.34	-	5,787,050.34	2,375,737.66	71%			-
701000	Mileage And Travel	227.13	-	227.13	2,000.00	-	-	-	-	2,000.00	0%	227.13	-	(227.13)
702000	Employee Training & Conf	8,160.49	-	8,160.49	11,075.00	1,872.68	1,872.68	-	1,872.68	9,202.32	17%	3,642.25	1,872.68	(1,769.57)
708000	Background Verifications	2,312.02	-	2,312.02	3,250.00	1,690.27	1,690.27	-	1,690.27	1,559.73	52%	1,696.02	1,690.27	(5.75)
710000	Meals/Refreshments	5,377.83	-	5,377.83	7,805.00	2,244.41	2,244.41	-	2,244.41	5,560.59	29%	2,665.50	2,244.41	(421.09)
713000	Student Transportation	8,175.10	-	8,175.10	10,496.00	5,853.35	5,853.35	-	5,853.35	4,642.65	56%	5,040.20	5,853.35	813.15
715000	Student Admission/Entry Fees	42,489.15	-	42,489.15	51,500.00	39,860.29	39,860.29	-	39,860.29	11,639.71	77%	38,146.48	39,860.29	1,713.81
721000	Legal Fees	8,108.75	-	8,108.75	5,000.00	4,912.50	4,912.50	-	4,912.50	87.50	98%	5,731.25	4,912.50	(818.75)
723000	Printing	-	-	-	1,100.00	-	-	-	-	1,100.00	0%	-	-	-
731000	Contracted Services	190,554.64	-	190,554.64	279,171.00	182,716.91	182,716.91	-	182,716.91	96,454.09	65%	137,983.88	182,716.91	44,733.03
735000	Bank Fees & Other Expense	-	1,578.27	1,578.27	2,000.00	-	-	1,069.52	1,069.52	930.48	53%	1,236.72	1,069.52	(167.20)
741000	Refuse & Dump Fees	-	-	-	8,400.00	6,464.60	6,464.60	-	6,464.60	1,935.40	77%	-	6,464.60	6,464.60
743000	Equipment Rental	1,621.48	-	1,621.48	2,000.00	-	-	-	-	2,000.00	0%	1,021.48	-	(1,021.48)
745000	Contract Maint/Eq Repair	5,812.47	-	5,812.47	7,100.00	288.05	288.05	-	288.05	6,811.95	4%	4,433.09	288.05	(4,145.04)
745500	Technology Services	46,791.35	-	46,791.35	20,019.00	15,167.02	15,167.02	-	15,167.02	4,851.98	76%	25,646.48	15,167.02	(10,479.46)
746000	Const Maint/Repair-Bldg	130,926.32	-	130,926.32	115,500.00	50,219.78	50,219.78	-	50,219.78	65,280.22	43%	51,416.14	50,219.78	(1,196.36)
747000	Software Purch/Lease	23,992.07	-	23,992.07	38,860.00	11,148.24	11,148.24	-	11,148.24	27,711.76	29%	299.98	11,148.24	10,848.26
752000	Marketing - Advertising	11,562.95	-	11,562.95	11,000.00	3,286.57	3,286.57	-	3,286.57	7,713.43	30%	4,205.85	3,286.57	(919.28)
760000	Telephone/Pagers/Modems	-	-	-	6,770.00	3,795.75	3,795.75	-	3,795.75	2,974.25	56%	-	3,795.75	3,795.75
761000	Natural Gas	18,756.17	-	18,756.17	25,000.00	12,262.48	12,262.48	-	12,262.48	12,737.52	49%	13,753.05	12,262.48	(1,490.57)
763000	Data Communication Lines	-	-	-	8,700.00	3,352.50	3,352.50	-	3,352.50	5,347.50	39%	-	3,352.50	3,352.50
764000	Electricity	86,028.46	-	86,028.46	85,000.00	64,543.12	64,543.12	-	64,543.12	20,456.88	76%	67,910.69	64,543.12	(3,367.57)
765000	Voice Communication Line	30,658.04	-	30,658.04	13,230.00	5,588.88	5,588.88	-	5,588.88	7,641.12	42%	18,852.41	5,588.88	(13,263.53)
766000	Water & Sanitation	20,796.74	-	20,796.74	22,000.00	14,532.50	14,532.50	-	14,532.50	7,467.50	66%	13,279.58	14,532.50	1,252.92
768000	Postage	360.61	-	360.61	600.00	373.00	373.00	-	373.00	227.00	62%	214.61	373.00	158.39
769000	Permits/Licenses/Fees	19,241.96	-	19,241.96	28,000.00	21,359.69	21,359.69	-	21,359.69	6,640.31	76%	17,124.09	21,359.69	4,235.60
770000	Risk Management Charges	130,790.70	-	130,790.70	150,500.00	112,250.50	112,250.50	-	112,250.50	38,249.50	75%	109,921.50	112,250.50	2,329.00
770800	Unemployment Comp Insur	11,555.36	-	11,555.36	13,000.00	5,811.45	5,811.45	-	5,811.45	7,188.55	45%	5,480.37	5,811.45	331.08
781000	Lease Purch-Other-Principal	-	150,000.00	150,000.00	100,000.00	-	-	-	-	100,000.00	0%	150,000.00	-	(150,000.00)
781500	Lease Purch-Other-Interest	-	312,100.10	312,100.10	308,507.00	-	-	154,253.50	154,253.50	154,253.50	50%	312,100.10	154,253.50	(157,846.60)
950000	Transfers	928,598.29	-	928,598.29	912,480.00	678,104.91	678,104.91	-	678,104.91	234,375.09	74%	695,791.53	678,104.91	(17,686.62)
	Purchased Services	1,732,898.08	463,678.37	2,196,576.45	2,250,063.00	1,247,699.45	1,247,699.45	155,323.02	1,403,022.47	847,040.53	62%	1,687,820.38	1,403,022.47	(284,797.91)
804000	Fund Raising	12.00	-	12.00	1,500.00	-	-	-	-	1,500.00	0%	12.00	-	(12.00)
805000	Materials/Supplies-Other	9,320.35	-	9,320.35	20,000.00	9,646.45	9,646.45							



Account		Prior Year	Prior Year	Prior Year		Current Year	Current Year	Current Year			Prior YTD	Current YTD	Variance - CY	
Number	Description	Operational Funds	Capital Funds	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total	Variance	Percent Spent	Totals	Totals	Total minus FY
820001	Instructional Equip-Under \$5K	67,293.33	-	67,293.33		83,283.00	70,063.80	-	70,063.80	13,219.20	84%	52,633.66	70,063.80	17,430.14
822000	Textbooks	19,924.95	-	19,924.95		20,000.00	3,687.76	-	3,687.76	16,312.24	18%	1,656.67	3,687.76	2,031.09
823000	Copier Usage	33,736.70	-	33,736.70		30,000.00	19,802.18	-	19,802.18	10,197.82	66%	27,784.45	19,802.18	(7,982.27)
824000	Testing Materials	6,068.87	-	6,068.87		2,000.00	70.20	-	70.20	1,929.80	4%	280.37	70.20	(210.17)
826000	Graduation Materials	46.91	-	46.91		500.00	-	-	-	500.00	0%	-	-	-
829000	Athletic Supplies	-	-	-		3,000.00	122.18	-	122.18	2,877.82	4%	-	122.18	122.18
840000	Maint Materials/Supplies	19,756.20	-	19,756.20		27,000.00	12,932.28	-	12,932.28	14,067.72	48%	14,052.66	12,932.28	(1,120.38)
870000	Library Materials	4,108.33	-	4,108.33		3,200.00	4,309.73	-	4,309.73	(1,109.73)	135%	2,971.32	4,309.73	1,338.41
885000	Miscellaneous Expense	-	-	-		500.00	-	-	-	500.00	0%	-	-	-
889000	Consumable Supplies	45.00	-	45.00		500.00	66.99	-	66.99	433.01	13%	23.75	66.99	43.24
	Materials and Supplies	286,114.43	-	286,114.43		349,528.00	170,805.16	-	170,805.16	178,722.84	49%	163,468.50	170,805.16	7,336.66
930000	Building Improvements	210,392.95	-	210,392.95		0.00	-	-	-	-	n/a	210,392.95	-	(210,392.95)
	Capital Outlay	210,392.95	-	210,392.95		-	-	-	-	-	n/a	210,392.95	-	(210,392.95)
	Total Expenditures	9,804,689.50	463,678.37	10,268,367.87		10,762,379.00	7,205,554.95	155,323.02	7,360,877.97					
	Pre-Adjusted Carryforward	6,271,057.80	(9,361.70)	6,261,696.10			5,157,485.69	2,554,367.29	7,711,852.98					
820001	Instructional Equip-Under \$5K	-	-	-		-1,797.00	1,797.00	-	1,797.00	-	-	-	1,797.00	-
	Encumbrances	-	-	-		(1,797.00)	1,797.00	-	1,797.00	-	-	-	1,797.00	-
820001	Instructional Equip-Under \$5K	-	-	-		0.00	-	-	-	-	-	-	-	-
	Requisitions	-	-	-		-	-	-	-	-	-	-	-	-
TABOR (school enters amount)														
	Adjusted Carryforward	6,271,057.80	(9,361.70)	6,261,696.10			5,155,688.69	2,554,367.29	7,710,055.98					

This calculation is for fiscal year:

2025-26

2025-26 Total Annual Expenditures

11,110,135.46

Max Reserve/Carryforward

15%

1,666,520

Are you calculating reserve for current or next year:

Current

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

6,261,696

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

N/A N/A

-

N/A N/A

-

2025-26 Total Annual Revenues

11,747,019.90

Total Resources

18,008,716

2025-26 Total Annual Expenditures

11,110,135

2025-26 Fund Balance/Carryforward

6,898,581

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

5,232,060

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.

Jefferson County Public Schools
Charter Schools
Lincoln Academy Charter School
25-26 Working Budget



		November Approved Budget			Updated April 20, 2026 Using Jeffco Funding updated 01.22.2026 (CDE and Jeffco) \$2,500 Bonus			
Account Number	Description	Estimated Revenue	Budget	Bond Transfers	Estimated Revenue	Budget	Bond Transfers	Notes
	Prior Year Carry forward							
401000	Commissions/Profits	8,663.00			8,663.00	0.00		
401400	Ticket Sales	1,668.00			1,668.00	0.00		
408000	Resale	20,000.00			20,000.00	0.00		
409000	Sales-Fund Raising	12,846.00			12,846.00	0.00		
411000	Prop Tax-Mill Levy Override	1,590,861.12			1,624,843.25	0.00		Updated to match latest Jeffco funding sheet
415000	Earnings On Investments	11,330.00			318,785.00	0.00		Updated to include Jeffco in back pay of interest for FY24 and FY25
419000	Other Revenue	1,137.00			48,885.00	0.00		Updated to include City easement payment
433000	State Revenue - Cap Construction	290,000.00			290,000.00	0.00		Assumes no growth in funding per student
433800	Universal Preschool Funding	252,681.00			270,333.00	0.00		Updated with actuals
434000	Exceptional Children Revenue	90,172.74			96,311.89	0.00		Updated to match latest Jeffco funding sheet
450000	Transfers PPR	8,188,828.56			8,471,020.32	0.00		Updated to match latest Jeffco funding sheet
450000	Transfers Bond	458,876.00			458,876.00			
	Transfers Grant				106,585.44			Facility Assistance Grant
451000	Fees/Dues	82,817.00			92,000.00	0.00		Updated with actuals
455000	Tuition from Individuals	269,915.00			\$273,400.00	0.00		Updated with actuals
461000	Building Rental	5,000.00			5,000.00	0.00		
474000	Trans - Field Trips	49,968.00			49,968.00	0.00		
482000	Resale/Activity Revenue	21,711.00			21,711.00	0.00		
498000	Donations	35,000.00			35,000.00	0.00		
499000	Miscellaneous Revenue	-			-	0.00		
950500	State Intercept Bond Transfers	(458,876.00)		458,876.00	(458,876.00)	0.00	458,876.00	
950500	Bond R & R Payments					0.00		
	Revenues	10,932,598.42			11,747,019.90			
512100-513100	Administration		337,082.04			344,582.00		
521100	Teacher		3,621,762.41			3,736,354.00		
521900-599830	Other		2,353,574.68			2,397,140.31		
	Total Salaries		6,312,419.13			6,478,076.31		All line items updated with bonuses, and released all unfilled salaries and benefits
699000	Employee Benefits		1,850,368.57			1,887,226.00		Potential benefit costs associated with one time bonus, if PERA is required of \$2.5k per FTE
	Total Benefits		1,850,368.57			1,887,226.00		
	Total Salaries and Benefits		8,162,787.70			8,365,302.31		
701000	Mileage And Travel		2,000.00			0.00		
702000	Employee Training & Conf		11,075.00			8,075.00		
708000	Employee Background Verificatn		3,250.00			2,750.00		
710000	Meals/Refreshments		7,805.00			6,735.00		
713000	Student Transportation		10,498.00			9,523.00		
715000	Student Admission/Entry Fees		51,500.00			46,500.00		
721000	Legal Fees		5,000.00			9,000.00		
723000	Printing		1,100.00			0.00		
731000	Contracted Services		279,171.00			259,761.00		
735000	Bank Fees		2,000.00			1,600.00		
741000	Refuse and Dump Fees		8,400.00			8,800.00		
743000	Equipment Rental		2,000.00			1,400.00		
745000	Contract Maint/Eq Repair		7,100.00			12,960.00		Football field steps, flag pole repairs, Football field irrigation pump repair, Window replacements
745500	Technology Services		20,019.00			25,000.00		Additional antivirus service
746000	Const Maint/Repair-Bldg		115,500.00			62,255.00		
747000	Software Purch/Lease		38,860.00			38,860.00		
752000	Marketing - Advertising		11,000.00			11,000.00		
760000	Telephone/Pagers/Modems		6,770.00			6,370.00		
761000	Natural Gas		25,000.00			19,000.00		
763000	Data Communication Lines		8,700.00			4,700.00		
764000	Electricity		85,000.00			81,000.00		
765000	Voice Communication Line		13,230.00			8,230.00		
766000	Water & Sanitation		22,000.00			22,000.00		
768000	Postage		600.00			300.00		
769000	Permits/Licenses/Fees		28,000.00			28,000.00		
770000	Risk Management Charges		150,500.00			150,500.00		
770800	Unemployment Comp Insur		13,000.00			12,300.00		
781000	Lease Purch-Other-Principal		0.00	100,000.00		0.00	150,000.00	Jeffco moved Facility Assistance Grant to revenue, no change in funding
781500	Lease Purch-Other-Interest		0.00	308,507.00		0.00	308,507.00	
950000	Transfers District Fees		911,079.20			912,479.20		
	Purchased Services		2,248,664.20			2,207,605.20		
804000	Fund Raising		1,500.00			0.00		
805000	Materials/Supplies-Other		20,000.00			13,000.00		
806000	Materials/Supplies Resale		20,610.00			17,610.00		
810000	Office Material/Supplies		4,500.00			2,500.00		
810001	Office Equipment - Under \$5K		26,200.00			62,200.00		\$45k Security Cameras Project
812000	Clinic Supplies/Materials		2,500.00			1,200.00		
814000	Custodial Supplies		16,200.00			13,200.00		
820000	Instructional Material/Supply		88,035.00			83,035.00		
820001	Instructional Equip-Under \$5K		83,282.95			77,282.95		
822000	Textbooks		20,000.00			12,100.00		
823000	Copier Usage		30,000.00			30,000.00		
824000	Testing Materials		2,000.00			500.00		
826000	Graduation Materials		500.00			300.00		
829000	Athletic Supplies		3,000.00			2,000.00		
840000	Maint Materials/Supplies		27,000.00			22,500.00		
870000	Library Materials		3,200.00			4,500.00		
885000	Miscellaneous Expense		500.00			0.00		
889000	Consumable Supplies		500.00			300.00		
	Materials and Supplies		349,527.95			342,227.95		

Jefferson County School District, R-1
Calculation of Per Pupil Revenue /Summary of District Service Expenses
Fiscal Year Ending June 30, 2027 Budget

26-27 April 2026 Budget Values	
Lincoln Academy	Notes

Revenue for one student	
PPR	\$ 11,385.78
Cap Const	\$ 382.60
Mill 95%	\$ 2,043.53
Mill 5%	\$ 137.29
	\$ 13,949.20
District Fee	\$ (1,366.24)
Total	\$ 12,582.96

Total PPR Funding			
Per Pupil Revenue (PPR) GT8 CDE Funding Sheet	11,385.78	Flat PPR from 25-26, Jeffco suggestion is \$11,761.68	
Estimated Enrollment	750.00		
Annual Pupil Funding (Booked to 450000-7950/7951)	8,539,335.00		
Federally Required Services Allocation (Annually)			
Administration Services (950000-0058) \$166.72 per FTE	126,040.32		
Contracted Purchased Services \$521.03 per FTE	393,898.68		
Direct Costs \$26.31 per FTE	19,890.36		
Special Education Programs \$567.41 per FTE (950000-0057)	428,961.96		
Special Education Programs \$69.31 credit per Home School FTE (950000-0057)	0.00		
English as a Second Language \$84.77 per FTE (950000-0060)	64,086.12		
	1,032,877.44	Based on estimated enrollment of 756	

Optional Purchases (Annually)-from PSA			
Student Health Service Tier 1 One-Year Mentorship (950000-0061) \$2500			
Student Health Services - Tier II (950000-0061) \$95/per FTE			
Student Health Services - AED Machine \$1500/ea (950000-0061)			
Student Health Services - AED Maintenance \$150 (950000-0061)			
Student Health Services - Stop the Bleed Kit \$1000 (950000-0061)			
Student Health Services - Epi Locker \$175 (950000-0061)			
EAP Annual Rate per School \$700 0-50 staff. \$1,400 50+ (950000-0015)	1,400.00		
NWEA-MAPS Assessment - Math (950000-7900) \$9.50 per student		6,298.50	Invoiced 1st-8th
MAP Accelerator - (950000-7900) \$10.00 per student			
NWEA-MAPS Assessment - Science(950000-7900) \$2.50 per student		810.00	Invoiced 5th-8th
Library Services Jeffcat \$3.00 per student (950000-7900)			
	1,400.00		

Other Funding			
Mill Levy Over-ride			
Flat Mill Levy Funding 95% FTE \$1482.63	1,111,970.25		
Flat Mill Levy Funding 5% FRL \$336.69	72,724.21		
2018 Inflation Mill Levy Over Ride Funding 95% FTE \$560.90	420,673.94		
2018 Inflation Mill Levy Over Ride Funding 5% FRL \$140.04	30,249.22		
	1,635,617.62	Based on estimated enrollment of 750	
Total Mill Levy Over-ride (411000-8819)	1,635,617.62		
ECEA PPR and Additional Tier B Funding (434000-3130)	88,811.70		
<i>Based on Dec 2024 SPED Count, 45 Total @ 1840.26/ea, and 1 @ 6000.00/ea for Tier B</i>			

Total Revenue	10,263,764.32
Total District Services	1,034,277.44

JEFFCO PUBLIC SCHOOLS

CHARTER SCHOOL PURCHASED SERVICES AGREEMENT

TO: JEFFCO PUBLIC SCHOOLS

Office of Financial Services
1829 Denver West Dr, Bldg 27
Golden, CO 80401

FROM: LINCOLN ACADEMY

SCHOOL YEAR
2026-2027 (FY27)

PROPOSED HEAD COUNT
756

TERMS

Item	Description	Per Pupil Cost	Total
Contracted Fee Summary			
Administrative fee	District administrative overhead costs	\$ 166.72	\$ 126,040.32
Contracted Purchased Services	Contracted purchased services such as financial services, safety and security, expulsion and discipline, and others as detailed in charter contract	\$ 521.03	\$ 393,898.68
Direct costs	Direct costs incurred by Jeffco for charter authorizing (i.e., reviewing charter applications, negotiating contracts, and providing direct oversight to charter schools)	\$ 26.31	\$ 19,890.36
Reimbursements of federally- and state-required services			
Federally- and state-required services	Services including Gifted & Talented, Special Education, and other related teams	\$ 791.77	\$ 598,578.12
	FY27 IDEA Credit	\$ (224.36)	\$ (169,616.16)
Charter Contract Services Total			\$ 968,791.32

FY27 Optional Purchased Services Menu				
Item	Description	FY27 Projected Pupil FTE	Per Pupil Cost	Total
Medicaid Participation	Participating schools receive Vision & Hearing Screening, AED machine/maintenance, epinephrine lockers, and other Health Services Equipment as available	Yes		
CLDE Services - fulltime students	Educational support for Multilingual Learners: (Enter selection: Tier 0 \$0; Tier I \$84.77; Tier II \$169.59)	756	\$ 84.77	\$ 64,086.12
CLDE Services - homeschool	Educational support for Multilingual Learners (Enter selection: Tier 0 \$0; Tier I \$42.38; Tier II \$84.79)		\$ -	\$ -
Library services	Cataloging services for school library resources		\$ 3.00	\$ -
Student health services: Registered Nurse coverage	Full-time Jeffco Registered Nurse coverage of school health needs. Includes consultation for all health plans and emergency evacuation plans		\$ 74.34	\$ -
Student health services: Registered Nurse mentorship	One-time cost of \$2500 for one year of mentorship for any new nurse, as mandated by CDE. Includes consultation and training for diabetes, concussion/TBI, subject matter expert support, and more	<input type="checkbox"/>	\$ 2,500.00	\$ -
Employee assistance program: 1-50 employees	Participation in Jeffco Employee Assistance Program (EAP) for schools with 1-50 employees	<input type="checkbox"/>	\$ 700.00	\$ -
Employee assistance program: 51+ employees	Participation in Jeffco Employee Assistance Program (EAP) for schools with 50+ employees	<input checked="" type="checkbox"/>	\$ 1,400.00	\$ 1,400.00
Optional Purchased Services Total			\$	65,486.12
Total Authorizer Fees			\$	1,034,277.44

INSTRUCTIONS

After completing form, please save as PDF. Returned signed agreement to tayo.adeeko@jeffco.k12.co.us.

Principal/Executive Director

Principal/Executive Director Signature

Date

FY27 edits

- NWEA/MAP assessments removed; now billed directly from vendor
- Board signature removed; fees should be reflected on final approved board budget



Account Number	Description	Updated April 20, 2026 Using Jeffco Funding updated 01.22.2026 (CDE and Jeffco) \$2,500 Bonus			26-27 Budget Updated April 20, 2026 Using Jeffco 25-26 Funding updated 01.22.2026 (CDE and Jeffco flat PPR of \$11,385 with 750 enrollment)			Notes
		Estimated Revenue	Budget	Bond Transfers	Estimated Revenue	Budget	Bond Transfers	
	Prior Year Carry forward							
401000	Commissions/Profits	8,663.00	-		8,663.00	0.00		
401400	Ticket Sales	1,668.00	-		1,668.00	0.00		
408000	Resale	20,000.00	-		20,000.00	0.00		
409000	Sales-Fund Raising	12,846.00	-		12,846.00	0.00		
411000	Prop Tax-Mill Levy Override	1,624,843.25	-		1,635,617.62	0.00		Assumes no growth in funding per student
415000	Earnings On Investments	318,785.00	-		200,000.00	0.00		Jeffco back pay of interest for FY26
419000	Other Revenue	48,885.00	-		1,200.00	0.00		Removed one time easement payment
433000	State Revenue - Cap Construction	290,000.00	-		286,950.00	0.00		Assumes no growth in funding per student and conservative 750 enrollment
433800	Universal Preschool Funding	270,333.00	-		\$264,433.20	0.00		Updated with expected actuals
434000	Exceptional Children Revenue	96,311.89	-		88,811.70	0.00		Assumes no growth in funding per student
450000	Transfers PPR	8,471,020.32	-		8,539,335.00	0.00		Assumes \$11,385 PPR and conservative 750 enrollment
450000	Transfers Bond	458,876.00	-		460,018.00			
	Transfers Grant	106,585.44	-		50,000.00			Estimated \$50k Facility Assistance Program Grant
451000	Fees/Dues	92,000.00	-		90,000.00	0.00		Updated to match recent actuals
455000	Tuition from Individuals	273,400.00	-		284,687.50	0.00		Updated with expected actuals
461000	Building Rental	5,000.00	-		5,000.00	0.00		
474000	Trans - Field Trips	49,968.00	-		49,968.00	0.00		
482000	Resale/Activity Revenue	21,711.00	-		21,711.00	0.00		
498000	Donations	35,000.00	-		20,000.00	0.00		PTO estimated FY27 plans
499000	Miscellaneous Revenue	-	-		-	0.00		
950500	State Intercept Bond Transfers	(458,876.00)	-	458,876.00	(460,018.00)	0.00	(460,018.00)	
950500	Bond R & R Payments	-	-		-	0.00		
	Revenues	11,747,019.90			11,580,891.02			
512100-513100	Administration		344,582.00			343,211.00		
521100	Teacher		3,736,354.00			3,772,508.00		
521900-599830	Other		2,397,140.31			2,328,300.00		
	Total Salaries		6,478,076.31			6,444,019.00		Steps and 1.5% COLA for current positions
699000	Employee Benefits		1,887,226.00			1,934,246.00		Assumes benefits rising with salaries and \$600 direct contribution and \$50 flex per employee taking benefits
	Total Benefits		1,887,226.00			1,934,246.00		
	Total Salaries and Benefits		8,365,302.31			8,378,265.00		
701000	Mileage And Travel		0.00			2,000.00		
702000	Employee Training & Conf		8,075.00			11,075.00		
708000	Employee Background Verificatn		2,750.00			3,250.00		
710000	Meals/Refreshments		6,735.00			7,805.00		
713000	Student Transportation		9,523.00			10,500.00		
715000	Student Admission/Entry Fees		46,500.00			50,000.00		
721000	Legal Fees		9,000.00			10,000.00		Increased legal fees
723000	Printing		0.00			1,100.00		
731000	Contracted Services		259,761.00			295,000.00		Increased service contract amounts including HVAC, Cleaning service, Audit fees and removed contingencies where we can
735000	Bank Fees		1,600.00			2,000.00		
741000	Refuse and Dump Fees		8,800.00			9,200.00		Increased trash fees
743000	Equipment Rental		1,400.00			2,000.00		
745000	Contract Maint/Eq Repair		12,960.00			6,500.00		Reduced for Kitchen equipment repair
745500	Technology Services		25,000.00			30,000.00		Increased for SEL curriculum renewal
746000	Const Maint/Repair-Bldg		62,255.00			115,500.00		
747000	Software Purch/Lease		38,860.00			40,000.00		Increased for subscription renewal increases
752000	Marketing - Advertising		11,000.00			11,000.00		
760000	Telephone/Pagers/Modems		6,370.00			6,770.00		
761000	Natural Gas		19,000.00			25,000.00		
763000	Data Communication Lines		4,700.00			8,700.00		
764000	Electricity		81,000.00			85,000.00		
765000	Voice Communication Line		8,230.00			13,230.00		
766000	Water & Sanitation		22,000.00			22,000.00		
768000	Postage		300.00			600.00		
769000	Permits/Licenses/Fees		28,000.00			28,000.00		
770000	Risk Management Charges		150,500.00			190,000.00		16% increase in premiums
770800	Unemployment Comp Insur		12,300.00			13,000.00		
781000	Lease Purch-Other-Principal		0.00	150,000.00		0.00	157,083.38	Facility Assistance Grant had been applied in FY26
781500	Lease Purch-Other-Interest		0.00	308,507.00		0.00	302,935.00	
950000	Transfers District Fees		912,479.20			1,054,277.44		Updated to match FY27 Jeffco Purchase Service Agreement, including FNS estimate of \$20k
	Purchased Services		2,207,605.20			2,513,525.82		
804000	Fund Raising		0.00			1,500.00		
805000	Materials/Supplies-Other		13,000.00			17,000.00		
806000	Materials/Supplies Resale		17,610.00			20,610.00		
810000	Office Material/Supplies		2,500.00			4,500.00		
810001	Office Equipment - Under \$5K		62,200.00			26,200.00		

812000	Clinic Supplies/Materials		1,200.00		2,500.00		
814000	Custodial Supplies		13,200.00		16,200.00		
820000	Instructional Material/Supply		83,035.00		88,035.00		
820001	Instructional Equip-Under \$5K		77,282.95		195,000.00		End of life replacement of staff computers and rolling replacement plans for chromebooks and iPads
822000	Textbooks		12,100.00		20,000.00		
823000	Copier Usage		30,000.00		30,000.00		
824000	Testing Materials		500.00		2,000.00		
826000	Graduation Materials		300.00		500.00		
829000	Athletic Supplies		2,000.00		3,000.00		
840000	Maint Materials/Supplies		22,500.00		27,000.00		
870000	Library Materials		4,500.00		3,200.00		
885000	Miscellaneous Expense		0.00		500.00		
889000	Consumable Supplies		300.00		500.00		
	Materials and Supplies		342,227.95		458,245.00		
930000	Building Improvements		195,000.00		-		
	Capital Outlay		195,000.00		0.00		
801000	Contingency Appropriation for Building Needs		5,232,060.00				
	Total Expenditures		11,110,135.46	-	11,350,035.82	-	
	NET PROFIT/(LOSS)	5.4%	636,884.44	2.0%	230,855.20		