

**FY2025-2026 Uniform Budget Summary**

|                                                                                                                    |                                        |                                |                                                   |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|---------------------------------------------------|
| <b>Lincoln Academy</b><br><b>District Code: 1420</b><br><b>Adopted Budget</b><br><b>Adopted: November 18, 2025</b> |                                        | <b>Object</b><br><b>Source</b> | <b>11</b><br><b>Charter School</b><br><b>Fund</b> |
| <b>Budgeted Pupil Count: 744</b>                                                                                   |                                        |                                |                                                   |
| <b>Beginning Fund Balance</b><br><b>(Includes All Reserves)</b><br><b>Revenues</b>                                 |                                        |                                |                                                   |
| Local Sources                                                                                                      | 1000 - 1999                            | 2,056,916                      |                                                   |
| Intermediate Sources                                                                                               | 2000 - 2999                            | -                              |                                                   |
| State Sources                                                                                                      | 3000 - 3999                            | 686,854                        |                                                   |
| Federal Sources                                                                                                    | 4000 - 4999                            | -                              |                                                   |
| <b>Total Revenues</b>                                                                                              |                                        |                                | <b>2,743,770</b>                                  |
| <b>Total Beginning Fund Balance and Reserves</b>                                                                   |                                        |                                | <b>2,743,770</b>                                  |
| Total Allocations To/From Other Funds                                                                              | 5600,5700,<br>5800                     | 8,188,829                      |                                                   |
| Transfers To/From Other Funds                                                                                      | 5200 - 5300                            | -                              |                                                   |
| Other Sources                                                                                                      | 5100,5400,<br>5500,5900,<br>5990, 5991 | -                              |                                                   |
| <b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>      |                                        |                                | <b>10,932,598</b>                                 |
| <b>Expenditures</b>                                                                                                |                                        |                                |                                                   |
| <b>Instruction - Program 0010 to 2099</b>                                                                          |                                        |                                |                                                   |
| Salaries                                                                                                           | 0100                                   | 4,706,859                      |                                                   |
| Employee Benefits, including object 0280                                                                           | 0200                                   | 1,370,742                      |                                                   |
| Purchased Services                                                                                                 | 0300,0400,<br>0500                     | 464,234                        |                                                   |
| Supplies and Materials                                                                                             | 0600                                   | 303,218                        |                                                   |
| Property                                                                                                           | 0700                                   | -                              |                                                   |
| Other                                                                                                              | 0800, 0900                             | 900                            |                                                   |
| <b>Total Instruction</b>                                                                                           |                                        |                                | <b>6,845,954</b>                                  |
| <b>Supporting Services</b>                                                                                         |                                        |                                |                                                   |
| <b>Students - Program 2100</b>                                                                                     |                                        |                                |                                                   |
| Salaries                                                                                                           | 0100                                   | 382,246                        |                                                   |
| Employee Benefits, including object 0280                                                                           | 0200                                   | 111,915                        |                                                   |
| Purchased Services                                                                                                 | 0300,0400,<br>0500                     | -                              |                                                   |
| Supplies and Materials                                                                                             | 0600                                   | 2,500                          |                                                   |
| Property                                                                                                           | 0700                                   | -                              |                                                   |
| Other                                                                                                              | 0800, 0900                             | -                              |                                                   |
| <b>Total Students</b>                                                                                              |                                        |                                | <b>496,661</b>                                    |
| <b>Instructional Staff - Program 2200</b>                                                                          |                                        |                                |                                                   |
| Salaries                                                                                                           | 0100                                   | 277,680                        |                                                   |
| Employee Benefits, including object 0280                                                                           | 0200                                   | 54,962                         |                                                   |
| Purchased Services                                                                                                 | 0300,0400,<br>0500                     | 12,075                         |                                                   |
| Supplies and Materials                                                                                             | 0600                                   | 7,275                          |                                                   |
| Property                                                                                                           | 0700                                   | -                              |                                                   |
| Other                                                                                                              | 0800, 0900                             | -                              |                                                   |
| <b>Total Instructional Staff</b>                                                                                   |                                        |                                | <b>351,992</b>                                    |
| <b>General Administration - Program 2300, including Program 2303 and 2304</b>                                      |                                        |                                |                                                   |
| Salaries                                                                                                           | 0100                                   | -                              |                                                   |
| Employee Benefits, including object 0280                                                                           | 0200                                   | -                              |                                                   |
| Purchased Services                                                                                                 | 0300,0400,<br>0500                     | -                              |                                                   |
| Supplies and Materials                                                                                             | 0600                                   | -                              |                                                   |

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| <b>Lincoln Academy</b><br><b>District Code: 1420</b><br><b>Adopted Budget</b><br><b>Adopted: November 18, 2025</b><br><b>Budgeted Pupil Count: 744</b> |            | <b>Object Source</b> | <b>11<br/>Charter School Fund</b> |
| Property                                                                                                                                               | 0700       | -                    | -                                 |
| Other                                                                                                                                                  | 0800, 0900 | -                    | -                                 |
| <b>Total School Administration</b>                                                                                                                     |            |                      | -                                 |
| <b>School Administration - Program 2400</b>                                                                                                            |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | 607,318              |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | 227,000              |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | 292,800              |                                   |
| Supplies and Materials                                                                                                                                 | 0600       | 37,600               |                                   |
| Property                                                                                                                                               | 0700       | -                    |                                   |
| Other                                                                                                                                                  | 0800, 0900 | 20,000               |                                   |
| <b>Total School Administration</b>                                                                                                                     |            |                      | <b>1,184,718</b>                  |
| <b>Business Services - Program 2500, including Program 2501</b>                                                                                        |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | -                    |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | -                    |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | 515,843              |                                   |
| Supplies and Materials                                                                                                                                 | 0600       | -                    |                                   |
| Property                                                                                                                                               | 0700       | -                    |                                   |
| Other                                                                                                                                                  | 0800, 0900 | -                    |                                   |
| <b>Total Business Services</b>                                                                                                                         |            |                      | <b>515,843</b>                    |
| <b>Operations and Maintenance - Program 2600</b>                                                                                                       |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | 234,816              |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | 69,000               |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | 321,521              |                                   |
| Supplies and Materials                                                                                                                                 | 0600       | 153,200              |                                   |
| Property                                                                                                                                               | 0700       | -                    |                                   |
| Other                                                                                                                                                  | 0800, 0900 | 500                  |                                   |
| <b>Total Operations and Maintenance</b>                                                                                                                |            |                      | <b>779,037</b>                    |
| <b>Student Transportation - Program 2700</b>                                                                                                           |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | -                    |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | -                    |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | -                    |                                   |
| Supplies and Materials                                                                                                                                 | 0600       | -                    |                                   |
| Property                                                                                                                                               | 0700       | -                    |                                   |
| Other                                                                                                                                                  | 0800, 0900 | -                    |                                   |
| <b>Total Student Transportation</b>                                                                                                                    |            |                      | -                                 |
| <b>Central Support - Program 2800, including Program 2801</b>                                                                                          |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | -                    |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | -                    |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | 48,419               |                                   |
| Supplies and Materials                                                                                                                                 | 0600       | -                    |                                   |
| Property                                                                                                                                               | 0700       | -                    |                                   |
| Other                                                                                                                                                  | 0800, 0900 | -                    |                                   |
| <b>Total Central Support</b>                                                                                                                           |            |                      | <b>48,419</b>                     |
| <b>Other Support - Program 2900</b>                                                                                                                    |            |                      |                                   |
| Salaries                                                                                                                                               | 0100       | -                    |                                   |
| Employee Benefits, including object 0280                                                                                                               | 0200       | -                    |                                   |
| Purchased Services                                                                                                                                     | 0300,0400, |                      |                                   |
|                                                                                                                                                        | 0500       | -                    |                                   |

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| Lincoln Academy<br>District Code: 1420<br>Adopted Budget<br>Adopted: November 18, 2025<br><br>Budgeted Pupil Count: 744 |  | Object<br>Source | 11<br>Charter School<br>Fund |
| Supplies and Materials                                                                                                  |  | 0600             | -                            |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | -                            |
| Total Other Support                                                                                                     |  |                  | -                            |
| Food Service Operations - Program 3100                                                                                  |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | -                            |
| Employee Benefits, including object 0280                                                                                |  | 0200             | -                            |
| Purchased Services                                                                                                      |  | 0300,0400,       | -                            |
|                                                                                                                         |  | 0500             | -                            |
| Supplies and Materials                                                                                                  |  | 0600             | -                            |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | -                            |
| Total Other Support                                                                                                     |  |                  | -                            |
| Enterprise Operations - Program 3200                                                                                    |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | -                            |
| Employee Benefits, including object 0280                                                                                |  | 0200             | -                            |
| Purchased Services                                                                                                      |  | 0300,0400,       | -                            |
|                                                                                                                         |  | 0500             | -                            |
| Supplies and Materials                                                                                                  |  | 0600             | -                            |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | -                            |
| Total Enterprise Operations                                                                                             |  |                  | -                            |
| Community Services - Program 3300                                                                                       |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | 103,500                      |
| Employee Benefits, including object 0280                                                                                |  | 0200             | 16,750                       |
| Purchased Services                                                                                                      |  | 0300,0400,       | -                            |
|                                                                                                                         |  | 0500             | -                            |
| Supplies and Materials                                                                                                  |  | 0600             | 3,000                        |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | 6,600                        |
| Total Community Services                                                                                                |  |                  | 129,850                      |
| Education for Adults - Program 3400                                                                                     |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | -                            |
| Employee Benefits, including object 0280                                                                                |  | 0200             | -                            |
| Purchased Services                                                                                                      |  | 0300,0400,       | -                            |
|                                                                                                                         |  | 0500             | -                            |
| Supplies and Materials                                                                                                  |  | 0600             | -                            |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | -                            |
| Total Education for Adults Services                                                                                     |  |                  | -                            |
| Total Supporting Services                                                                                               |  |                  | 3,506,519                    |
| Property - Program 4000                                                                                                 |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | -                            |
| Employee Benefits, including object 0280                                                                                |  | 0200             | -                            |
| Purchased Services                                                                                                      |  | 0300,0400,       | -                            |
|                                                                                                                         |  | 0500             | -                            |
| Supplies and Materials                                                                                                  |  | 0600             | -                            |
| Property                                                                                                                |  | 0700             | -                            |
| Other                                                                                                                   |  | 0800, 0900       | -                            |
| Total Property                                                                                                          |  |                  | -                            |
| Other Uses - Program 5000s - including<br>Transfers Out and/or Allocations Out as an<br>expenditure                     |  |                  |                              |
| Salaries                                                                                                                |  | 0100             | N/A                          |
| Employee Benefits, including object 0280                                                                                |  | 0200             | N/A                          |

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| Purchased Services                                                                                                                                     | 0300,0400, |                                |                                                   |
|                                                                                                                                                        | 0500       |                                | N/A                                               |
| Supplies and Materials                                                                                                                                 | 0600       |                                | N/A                                               |
| Property                                                                                                                                               | 0700       |                                | N/A                                               |
| Other                                                                                                                                                  | 0800, 0900 |                                | 408,507                                           |
| <b>Total Other Uses</b>                                                                                                                                |            |                                | 408,507                                           |
| <b>Total Expenditures</b>                                                                                                                              |            |                                | 10,760,980                                        |
| <b>APPROPRIATED RESERVES</b>                                                                                                                           |            |                                |                                                   |
| Other Reserved Fund Balance (9900)                                                                                                                     | 0840       |                                | -                                                 |
| Other Restricted Reserves (932X)                                                                                                                       | 0840       |                                | -                                                 |
| Reserved Fund Balance (9100)                                                                                                                           | 0840       |                                | -                                                 |
| District Emergency Reserve (9315)                                                                                                                      | 0840       |                                | -                                                 |
| Reserve for TABOR 3% (9321)                                                                                                                            | 0840       |                                | -                                                 |
| Reserve for TABOR - Multi-Year Obligations (9322)                                                                                                      | 0840       |                                | -                                                 |
| <b>Total Reserves</b>                                                                                                                                  |            |                                | -                                                 |
| <b>Total Expenditures and Reserves</b>                                                                                                                 |            |                                | 10,760,980                                        |
| <b>BUDGETED ENDING FUND BALANCE</b>                                                                                                                    |            |                                |                                                   |
| Non-spendable fund balance (9900)                                                                                                                      | 6710       |                                | -                                                 |
| Restricted fund balance (9900)                                                                                                                         |            |                                |                                                   |
|                                                                                                                                                        | 6720       |                                | 633,745                                           |
| TABOR 3% emergency reserve (9321)                                                                                                                      | 6721       |                                | 264,001                                           |
| TABOR multi year obligations (9322)                                                                                                                    | 6722       |                                | -                                                 |
| District emergency reserve (letter of credit or real estate) (9323)                                                                                    | 6723       |                                | -                                                 |
| Colorado Preschool Program (CPP) (9324)                                                                                                                | 6724       |                                | -                                                 |
| Risk-related / restricted capital reserve (9326)                                                                                                       | 6726       |                                | -                                                 |
| BEST capital renewal reserve (9327)                                                                                                                    | 6727       |                                | -                                                 |
| Total program reserve (9328)                                                                                                                           | 6728       |                                | -                                                 |
| Committed fund balance (9900)                                                                                                                          | 6750       |                                | -                                                 |
| Committed fund balance (15% limit) (9200)                                                                                                              | 6750       |                                | -                                                 |
| Assigned fund balance (9900)                                                                                                                           | 6760       |                                | -                                                 |
| Unassigned fund balance (9900)                                                                                                                         | 6770       |                                | 6,761,890                                         |
| Net investment in capital assets (9900)                                                                                                                | 6790       |                                | -                                                 |
| Restricted net position (9900)                                                                                                                         | 6791       |                                | -                                                 |
| Unrestricted net position (9900)                                                                                                                       | 6792       |                                | -                                                 |
| <b>Total Ending Fund Balance</b>                                                                                                                       |            |                                | 7,659,636                                         |
| <b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>    |            |                                | (7,488,017)                                       |

Use of a portion of beginning fund balance resolution required?

No