

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



Account Number Description		2025-2026 Budget Board Approved April 28, 2026		
		Estimated Revenue	Budget	Bond Transfers
	Prior Year Carry forward			
401000	Commissions/Profits	8,663.00	0.00	
401400	Ticket Sales	1,668.00	0.00	
408000	Resale	20,000.00	0.00	
409000	Sales-Fund Raising	12,846.00	0.00	
411000	Prop Tax-Mill Levy Override	1,624,843.25	0.00	
415000	Earnings On Investments	318,785.00	0.00	
419000	Other Revenue	48,885.00	0.00	
433000	State Revenue - Cap Construction	290,000.00	0.00	
433800	Universal Preschool Funding	270,333.00	0.00	
434000	Exceptional Children Revenue	96,311.89	0.00	
450000	Transfers PPR	8,471,020.32	0.00	
450000	Transfers Bond	458,876.00		
	Transfers Grant	106,585.44		
451000	Fees/Dues	92,000.00	0.00	
455000	Tuition from Individuals	\$273,400.00	0.00	
461000	Building Rental	5,000.00	0.00	
474000	Trans - Field Trips	49,968.00	0.00	
482000	Resale/Activity Revenue	21,711.00	0.00	
498000	Donations	35,000.00	0.00	
499000	Miscellaneous Revenue	-	0.00	
950500	State Intercept Bond Transfers	(458,876.00)	0.00	458,876.00
950500	Bond R & R Payments		0.00	
	Revenues	11,747,019.90		
512100-513100	Adminstration		344,582.00	
521100	Teacher		3,736,354.00	
521900-599830	Other		2,397,140.31	
	Total Salaries		6,478,076.31	
699000	Employee Benefits		1,887,226.00	
	Total Benefits		1,887,226.00	
	Total Salaries and Benefits		8,365,302.31	
701000	Mileage And Travel		0.00	
702000	Employee Training & Conf		8,075.00	
708000	Employee Background Verificatn		2,750.00	
710000	Meals/Refreshments		6,735.00	
713000	Student Transportation		9,523.00	
715000	Student Admission/Entry Fees		46,500.00	
721000	Legal Fees		9,000.00	
723000	Printing		0.00	
731000	Contracted Services		259,761.00	
735000	Bank Fees		1,600.00	
741000	Refuse and Dump Fees		8,800.00	

743000	Equipment Rental		1,400.00	
745000	Contract Maint/Eq Repair		12,960.00	
745500	Technology Services		25,000.00	
746000	Const Maint/Repair-Bldg		62,255.00	
747000	Software Purch/Lease		38,860.00	
752000	Marketing - Advertising		11,000.00	
760000	Telephone/Pagers/Modems		6,370.00	
761000	Natural Gas		19,000.00	
763000	Data Communication Lines		4,700.00	
764000	Electricity		81,000.00	
765000	Voice Communication Line		8,230.00	
766000	Water & Sanitation		22,000.00	
768000	Postage		300.00	
769000	Permits/Licenses/Fees		28,000.00	
770000	Risk Management Charges		150,500.00	
770800	Unemployment Comp Insur		12,300.00	
781000	Lease Purch-Other-Principal		0.00	150,000.00
781500	Lease Purch-Other-Interest		0.00	308,507.00
950000	Transfers District Fees		912,479.20	
	Purchased Services		2,207,605.20	
804000	Fund Raising		0.00	
805000	Materials/Supplies-Other		13,000.00	
806000	Materials/Supplies Resale		17,610.00	
810000	Office Material/Supplies		2,500.00	
810001	Office Equipment - Under \$5K		62,200.00	
812000	Clinic Supplies/Materials		1,200.00	
814000	Custodial Supplies		13,200.00	
820000	Instructional Material/Supply		83,035.00	
820001	Instructional Equip-Under \$5K		77,282.95	
822000	Textbooks		12,100.00	
823000	Copier Usage		30,000.00	
824000	Testing Materials		500.00	
826000	Graduation Materials		300.00	
829000	Athletic Supplies		2,000.00	
840000	Maint Materials/Supplies		22,500.00	
870000	Library Materials		4,500.00	
885000	Miscellaneous Expense		0.00	
889000	Consumable Supplies		300.00	
	Materials and Supplies		342,227.95	
930000	Building Improvements		195,000.00	
	Capital Outlay		195,000.00	
801000	Contingency Appropriation for Building Needs		5,232,060.00	
	Total Expenditures		11,110,135.46	-
NET PROFIT/(LOSS)		5.42%	636,884.44	