

LINCOLN *Academy*



Executive Directors Report
September 22nd, 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.

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WHAT A WONDERFUL START TO THE YEAR!



We have had an incredible start to the 2026-2027 school year. While the opening weeks have included both the expected and the unexpected, it has been wonderful to see our building full of students, staff, and families once again. We began the year by intentionally investing in our school community through events such as the Back-to-School

BBQ and Parent Academies. These events provided meaningful opportunities to engage directly with families, build relationships, and help set students and families up for success. Both returning and new families have shared their appreciation for these events and for our continued emphasis on building a strong and connected community. We also saw some of our strongest attendance at these events in recent years, which we believe reflects the value families place on being connected to the Lincoln Academy community.

Staff, students, and families have consistently commented on the positive start our students have had this year. The intentional work we have done to establish, communicate, and reinforce our schoolwide expectations and structures has already begun to pay dividends. Students have quickly settled into the routines and rhythms of the school year, creating a strong foundation for learning and growth.



We have also already celebrated our first Core Values Assembly with the entire student body. To help capture the excitement and energy of the beginning of the year, Mrs. Neely, our resident photographer and social media expert, created a short video highlighting the start of the school year, which is linked here. We hope you enjoy celebrating the beginning of another great year at Lincoln Academy and join us in congratulating our staff and students on an excellent start.

[Start of the Year Video](#)

CMAS 2026 RESULTS

Discussion

Every year, students who attend publicly funded Colorado schools are required to complete the Colorado Measures of Academic Success assessment (CMAS). Students are assessed from third through tenth grade in English Language Arts (ELA) and Mathematics. Additionally, students in fifth and eighth grade take a Science assessment and then every four years students in fourth and seventh grade schools are assigned to take the Social Studies assessment. These assessments usually start around the beginning of April.

We are so very thankful to our community for their hard work and support to ensure our students are able to be successful in CMAS. We recognize that this is an important way that we can show our community, state, and nation, how excellent our Lincoln Academy students are.

Overall, the data from this assessment reflects strong achievement and significant growth when compared with previous years and other schools. In fact, these results represent the highest achievement scores and some of the highest growth scores Lincoln Academy has ever achieved. These outcomes are the result of many years of intentional work by our staff and students, and we are incredibly thankful for the dedication and hard work that have brought us to this point. While there will always be opportunities for us to improve and grow, we believe it is important to pause and celebrate the significant gains our students made in both Math and ELA across the school.

At the same time, we see some important differences when comparing our end-of-year MAP and CMAS results. As we discussed in June, MAP reflected both high achievement and high growth across every area of the school. Our CMAS results showed continued high achievement, along with consistent growth in most areas. There are a variety of factors that may contribute to these differences, and the Leadership Team is eager to continue digging into the data to better understand what it is telling us about student learning.

This analysis will help guide our next steps as we identify areas of strength, determine where additional support is needed, and develop targeted interventions to continue moving student achievement and growth forward. We are proud of the progress our students and staff have made, while remaining committed to the ongoing work of helping every student attain their highest potential.

With our data, we will be looking at overall achievement compared with the state and district, historical achievement data, and then finally the Median Conditional Growth Percentile (MGCP) compared with the Districts'. Some important terms in this data are defined as follows:

Definitions:

ELA: The abbreviation for English Language Arts. This is the assessment that measures both reading and writing ability

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

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

Math Data

Math Summary: Through the hard work of our staff and students, we achieved the highest overall achievement and highest growth scores that we have recorded. We outpaced the state in everything and then the district in almost every grade level.

Math Performance							
	3rd	4th	5th	6th	7th	8th	Average
State	42	39	39	33	33	38	37.33
District	49	49	47	40	41	41	44.50
Lincoln	48	62	45	43	48	41	47.83
Diff (Lincoln and District)	-1	13	-2	3	7	0	3.33

Historical Context							
Math Performance	3rd	4th	5th	6th	7th	8th	Average
2017-18	43	27	33	33	33	24	32.2
2018-19	46	36	31	31	31	31	34.3
2019-20	NA	NA	NA	NA	NA	NA	NA
2020-21	NA	37	NA	32	NA	32	33.7
2021-22	57	24	32	41	35	62	41.8
2022-23	47	30	36	38	44	42	39.5
2023-24	49.4	30.8	42.7	32.1	39.3	50	40.72
2024-25	56	38	36	35	41	52	43.00
2025-26	48	62	45	43	48	41	47.83
Diff (23-24 and 24-25)	-8	24	9	8	7	-11	4.83

Median Growth Percentile							
Math	3rd	4th	5th	6th	7th	8th	Average
District		54	51	53	53	48	51.8
Lincoln		57	46	76	64	45	57.6
Diff (Lincoln and District)		3	-5	23	11	-3	5.8

Interpretation: These results represent a significant achievement in both the overall performance and growth of our students. Three years ago, we made the difficult decision to update our Math curriculum, and we believe the intentional work invested in that transition is beginning to show in our student outcomes. Our students are demonstrating stronger preparation for state assessments, and we are encouraged by the progress we are seeing.

While we are certainly proud of our achievement scores, we are especially encouraged by the improvement in our growth scores. Our growth increased by 10 points compared with last year, which was already one of our strongest growth results in recent years. This represents significant progress and is particularly encouraging because our growth is now substantially outpacing the District.

We also recognize that performance varied across grade levels, with some grades experiencing greater challenges than others. As a Leadership Team and staff, we look forward to digging more deeply into the individual grade-level data to better understand these differences and identify opportunities to strengthen our instructional practice. We will continue to ground our work in the effective instructional practices being implemented across Lincoln Academy and use the data to ensure that every grade level is positioned to provide the growth and support our students need.

Next Steps:

- Continue providing targeted math professional development for staff who need additional support or who are new to the curriculum.
- Continue to implement an intensive data analysis and review process to identify strengths, challenges, and opportunities in student performance, with a specific focus on meeting the needs of underperforming student groups.
- Strengthen instructional coaching through close collaboration between our Instructional Coach and the administrators she reports to.

- Build teacher capacity for sensemaking in the classroom by developing Professional Learning and Practice Communities centered on strategies from *The New Classroom Instruction That Works*.
- Continue to emphasize Special Education's focused role in supporting students with IEPs.

ELA Data

ELA Summary: Lincoln Academy continues to meet the expectation of high overall achievement and consistent growth in our ELA instruction where almost 60% of our students are meeting or exceeding the expectation set by CMAS. We also earned the second highest growth score in Lincoln Academy's history, significantly outpacing the district.

ELA Performance							
	3rd	4th	5th	6th	7th	8th	Average
State	41	47	50	42	47	42	44.83
District	50	58	60	49	55	48	53.33
Lincoln	47	69	64	59	67	52	59.67
Diff (Lincoln and District)	-3	11	4	10	12	4	6.33

Historical Context							
ELA Performance	3rd	4th	5th	6th	7th	8th	Average
2017-18	51	44	43	43	43	49	45.5
2018-19	41	64	40	40	40	58	47.2
2019-20	NA	NA	NA	NA	NA	NA	NA
2020-21	42	NA	58	NA	58	NA	52.7
2021-22	42	36	51	68	59	69	54.2
2022-23	36	35	45	68	61	52	49.5
2023-24	56.6	52.6	54.9	59.7	77	50	58.47
2024-25	59	54	51	61	67	58	58.33
2025-26	47	69	64	59	67	52	59.67
Diff (24-25 and 25-26)	-12	15	13	-2	0	-6	1.33

Median Growth Percentile							
ELA	3rd	4th	5th	6th	7th	8th	Average
District	NA	58	54	47	48	53	52
Lincoln	NA	60	45	62	71	48	57.2
Diff (Lincoln and District)		2	-9	15	23	-5	5.2

Interpretation: Lincoln Academy continues to demonstrate strong performance in ELA. We believe this success reflects the combined impact of our rigorous and connected Core Knowledge curriculum, the dedication of our staff, the high-quality coaching and support provided by our coaches and administrators, and the collective commitment to growth and hard work across our entire community.

One particularly encouraging result is that nearly every grade level increased its Median Growth Percentile (MGP) compared with previous years. While there are still important areas for growth that we will prioritize as a school, these results represent significant progress and demonstrate the impact of the intentional work our staff has invested in student learning.

As with our Math results, the Leadership Team looks forward to conducting a deeper analysis of the data to better understand how our instructional work from the past year impacted student outcomes. This analysis will help us identify effective practices to continue, areas where additional support may be needed, and opportunities to further strengthen instruction so that all of our students continue to grow.

Next Steps:

- Continue to implement an intensive data analysis and review process to identify strengths, challenges, and opportunities in student performance, with a specific focus on meeting the needs of underperforming student groups.
- Strengthen instructional coaching through close collaboration between our Instructional Coach and the administrators she reports to.
- Build teacher capacity for sensemaking in the classroom by developing Professional Learning and Practice Communities centered on strategies from *The New Classroom Instruction That Works*.
- Continue to emphasize Special Education's focused role in supporting students with IEPs.

5th Grade Update

We want to provide the Board of Directors with an update regarding a significant structural change implemented during the 2025-2026 school year in part to address some concerning trends with assessment and behavior. Following an extensive evaluation of our fifth-grade structure, the Leadership Team made the decision to transition fifth grade to a "Hybrid" model. This model combines elements of a traditional self-contained classroom with components of a traditional middle school schedule.

After a full year of implementation and evaluation, the Leadership Team has determined that the Hybrid model is an appropriate structure for our fifth-grade students. This determination is based on multiple data points and stakeholder feedback, including:

- Academic Growth: Fifth-grade students demonstrated consistent growth on both MAP and CMAS assessments.
- Family Satisfaction: Families reported increased satisfaction with the fifth-grade structure through the SAC survey.
- Student Behavior: The number of fifth-grade suspensions decreased.
- Staff Feedback: Teachers reported that the updated structure better supported the developmental, academic, and behavioral needs of their students.

Based on the collective evidence, the Leadership Team will continue the Hybrid model for fifth grade while maintaining ongoing monitoring of student outcomes, behavior data, and stakeholder feedback to ensure the structure continues to effectively meet the needs of our students.

Conclusion

Since receiving these results, the Executive Directors have been excited to share this data with our Board of Directors and our community. We believe these results provide strong evidence that our intentional focus and strategic efforts are moving us in the right direction. At the same time, we recognize that our work does not stop with strong results. Our focus now is to fine-tune and strengthen the practices that have contributed to this progress so that we can continue to make a significant and lasting impact on student learning.

This work happens both through the daily interactions our staff have with students and through the thoughtful, long-term planning that happens across our school. We are incredibly proud of the work of our students and staff and grateful for the commitment that has contributed to these results. We invite our Board of Directors to join us in celebrating this significant accomplishment while we continue the important work of helping every student attain their highest potential.

SCHOOL PERFORMANCE FRAMEWORK (SPF) RESULTS

Every year, the state of Colorado releases the School Performance Framework (SPF), which provides an overall rating for every school. This rating is primarily based on student performance on the CMAS (Colorado Measures of Academic Success) tests. The rating considers two key factors: Academic Achievement (how students perform against a set standard) and Academic Growth (the progress students make compared to previous years). Additionally, overall participation in CMAS testing is factored into the rating, with schools expected to have at least 95% participation.

2026 Lincoln Academy School Performance Framework

The School Performance Framework (SPF) rating determines whether a school can continue to operate independently or if intervention from the state or district is required.

We continue to be incredibly proud of our students and staff for their hard work and accomplishments during the past school year. Lincoln Academy earned the highest overall number of points in our school's history, driven in part by our highest achievement and growth scores since the beginning of the CMAS era. We also achieved our highest CMAS participation rate since 2019. As a result of these outcomes, Lincoln Academy continues to earn a "Performance" rating, which is the highest rating available, and maintain a Performance Plan with the State of Colorado.

The School Performance Framework (SPF) provides additional detail by separating our results into Elementary and Middle School scores and examining performance across student subgroups. In nearly every area, our students demonstrated significant improvement and earned some of the highest scores in our school's history.

At the Elementary level, both achievement and growth increased by nearly 20 points. At the Middle School level, our students continued their strong performance, earning at least 75% of the available points in both achievement and growth. We were also encouraged by the significant improvement demonstrated across our student subgroups at both levels. All Elementary and Middle School subgroups were rated in the Approaching to Exceeds range for achievement and growth, with all Middle School subgroups meeting or exceeding state expectations.

Another important component of the SPF is assessment participation. Schools with less than 95% CMAS participation are identified as having “Low Total Participation.” Thanks to the hard work of our entire team, and particularly Dr. Legueri, Lincoln Academy significantly increased its participation rate this year. While we did not reach the state’s 95% participation target, the substantial improvement represents meaningful progress and reflects our continued commitment to ensuring that our assessment data accurately represents the performance of our students.

Next Steps

Our next steps align with the work already underway to strengthen growth across all grade levels:

- Continue to implement a thorough data analysis process with staff to identify which student groups are not demonstrating expected growth and putting targeted interventions in place.
- Continue to build teacher capacity in sensemaking strategies through whole-staff professional learning, led by the Instructional Leadership Team, using research-based best practices from *The New Classroom Instruction That Works*.
- Continue to build partnerships with families through clear and consistent communication around the importance of participating in the state assessment process.

We believe these steps will support our teachers in helping students make deeper meaning of their learning and, as a result, continue to grow at the levels we know they are capable of achieving.

Historical SPF		
Year	Rating	Participation
2016	57.8/100	99.5%
2017	68.3/100	98.3%
2018	65.9/100	98.3%
2019	66.9/100	97.9%
2022	67.3/100	84.1%
2023	61.1/100	91.7%
2024	71.6/100	85.2%
2025	69.4/100	86.3%
2026	78.2/100	92.5%

ENROLLMENT UPDATE

General Enrollment

Our new enrollment secretary has done a great job supporting our retention and enrollment efforts for the 2026-2027 school year, and our administrative team continues to meet with prospective families to share the strengths of Lincoln's program. Student retention trends remain improved compared to previous years, and we currently expect to finish at or very near our budgeted enrollment of 750 K-8 students. Enroll Jeffco's second round of open enrollment closed September 1st, and we have now moved into the administrative transfer period, so any additional enrollment at this point will likely come from families moving into the area or otherwise transferring from outside the district. Because we budgeted conservatively, we feel well positioned heading into October Count. With October Count approaching, we should have final enrollment numbers next month, which will provide the basis for any necessary midyear budget adjustments.

Enrollment for 2026-2027						
	Budgeted Number	Number Enrolled for 25-26	Fill to	Outstanding Offers	Siblings Waiting	Number Waiting as of 9/1/2026
K	92	92	92	0	0	15
1	90	90	92	0	0	0
2	71	72	87	0	0	0
3	87	87	87	0	5	16
4	87	87	87	0	0	1
5	90	90	90	0	0	10
6	88	88	90	0	0	16
7	74	74	80	0	0	0
8	71	71	80	0	0	1
Total	750	751	785			59

PreK Update

PreK enrollment remains at 16 students in the afternoon program, with our full-day program currently full. The team continues to accept applications and build connections with prospective families, with the goal of adding a few more students to the program. Unlike K-8 enrollment, PreK enrollment can continue to grow beyond October 1, so we will continue these efforts throughout the school year.

PreK Enrollment for 2026-2027			
	Number Enrolled for 24-25	Fill to	Number Waiting
AM	24	24	16
PM	16	20	0
Full	17	16	34
Total	57	60	50

YEARLONG PLANS

Each year, every teaching team develops yearlong plans that outline the content and skills students will learn throughout the school year and when that learning will occur. These plans are aligned with the Core Knowledge Sequence and are made available on each staff member's website. We encourage families to review these plans to see the engaging topics, content, and learning experiences their students will encounter throughout the year.

For the 2026-2027 school year, we have introduced an updated structure for our yearlong plans based on our recent work with the Core Knowledge Foundation. Through conversations with the Foundation's support team, we learned about a newly developed format designed to better communicate the sequence and progression of learning throughout the year. This aligned well with our renewed focus on Core Knowledge fidelity, so the Leadership Team introduced the updated format to staff at the end of the 2025-2026 school year. Teachers then spent time at the beginning of this school year refining their plans and preparing them to share with families.

We encourage families to take a look at the updated yearlong plans. This work reflects our continued commitment to implementing the Core Knowledge Sequence with fidelity and ensuring that our curriculum intentionally builds students' knowledge and understanding over time. We believe that a strong, coherent sequence of content is essential to helping our students attain their highest potential.

STAFF CELEBRATIONS

I am so grateful to serve at a school where, even at the very beginning of the school year, so many staff members are already making a significant impact across our school. We want to take a moment to recognize and celebrate several staff members for their incredible work to support our students and our community.

Amy Quadros - It is wonderful to walk into a classroom and see our staff working closely and effectively with a small group of students. Amy is always willing to jump in wherever she is needed to help make a student more successful, and she has the ability and work ethic to see that support through. She has also stepped up to support our upper-level students during recess. This is not a role that everyone is eager to take on, but Amy has embraced it and has been incredibly successful because of her kindness and commitment to Lincoln Academy.

Jessie Tanguma - Teaching two major content areas while finding the time and energy to dig deeply into the content and help students genuinely enjoy their learning is an incredible task. Mrs. Tanguma does this exceptionally well and, at times, makes it look easy. She is an expert teacher who is able to take significant and complex content and make it understandable and accessible for her students. This was evident in the performance of her fifth-grade students on CMAS, where students demonstrated nearly a 20-point increase in their overall scores. Results like these take tremendous effort, expertise, and commitment, and we are incredibly thankful for the way Mrs. Tanguma supports her students and helps them succeed.

Amy Jenkins - While Amy is a familiar face at Lincoln Academy, she has recently stepped into a new role as a Reading Interventionist and our Read Act Coordinator. Her experience as a classroom teacher has prepared her well for this role, and her commitment to being a kind and caring person has made her an incredible support for our teachers and students. She has already established student groups throughout the building and is supporting staff, including our Middle School teams, in identifying the right interventions to support individual students. We are grateful that Amy has chosen to continue serving at Lincoln and thankful for the care she brings to our entire community.

We are grateful to Mrs. Quadros, Mrs. Tanguma, and Mrs. Jenkins for their consistent commitment to helping our students succeed and for making Lincoln Academy an amazing place to work. Please join me in celebrating them and the impact they are already making this school year.

Executive Committee Report September 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 will typically occur every month two weeks prior to the regular Board of Directors meeting.

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

1. September Monthly Reports to BoD per policy

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

- a. Final Waitlist Enrollment Update (2.1.5(2))
- b. Official State Standardized Test Results (2.1.4)
- c. School Performance Framework
- d. Enrollment Update (2.1.5 (2))

2. Strategic Plan Update

- a. Discussed deliverable measuring and reporting Year 1 progress against plan

Proposed Motions:

Motion xx-xx-xx: Move to approve the consulting agreement between Lincoln Academy Board of Directors and Gary Stueven for consulting expertise at an hourly rate of \$100.00, with a not to exceed of \$5,000 for the 2026-2027 school year.

School Accountability Committee Report – September 2026

School Accountability Committee meetings will typically occur on the first Tuesday of every month in the Library. Next meeting Tuesday, October 6th at 6:30 PM. Contact Ashley Reynolds at ashleyreynolds@lincolnacademy.net if you would like to join.

Attendance

- Parents: Nedra Cox, Emily Johnson
- PTO: Maudra Pacheco Dickerson
- Faculty: Jessie Newsom, Sarah Demers
- Administration: Heather Frick
- Board Members: Ashley Reynolds

Discussion Items

1. Review of SAC for new members
2. Review of the District accountability Committee (DAC).
3. Review of SAC recommendation flyer
4. Student support systems presentation- Mrs. Frick
5. Schedule for next meetings
 - a. October 6th, November 3rd, December 1st, January 12th, February 2nd, March 2nd, April 6th, May 4th

Proposed Motions

- None

Facilities Committee Report, September 2026

The facilities committee is responsible for providing guidance, oversight, and, when appropriate, specialized expertise to the operations team in order to create and maintain a safe, healthy, and functional campus. As needed, this committee will make recommendations to the Board of Directors in relation to Operational and Fiscal Planning.

Committee members in attendance: Melissa Veronesi (LA Board Chair), Lori Woods (Executive Director -Operations Manager), & Katie Lehr (LA Board President)

Facilities meetings will typically occur once a month.

Next meeting is September 30, 2026, @1pm at Lincoln Academy

Contact Melissa Veronesi if you would like to join this committee: melissaveronesi@lincolnacademy.net

Preparation for Potential BEST Grant Submission

- The Facilities Committee continues to pursue the possibility of a BEST grant (Building Excellent Schools Today grant through the Colorado Dept. of Education) proposal this year
- An RFQ (Request for Quotation) was drafted during the 2025–2026 school year and has been released to industry
 - Scope includes support in developing a BEST Grant with potential follow-on work
 - Current focus is high-priority HVAC and electrical updates
- The need was identified for an additional engineering assessment of Building B to inform final decisions
- Coordination continues with BEST Regional Program Manager for general guidance and support

Update on Other Facilities-Related Purchases:

- New truck and plow purchased for use by facilities team
- All insurance coverage is up to date to meet charter contract requirements

Next Meeting:

September 30th at 1pm (BEST overview and RFQ evaluation planning)

Proposed Motions: *None*

Finance Committee Report – September 17, 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.

Discussion Items

- 6/30 Financials
- Final FY26 Working Budget
 - Brought in all actuals, resulting in a 10.11% margin (\$1,188,483)
 - Raises our total restricted cash carryforward to \$7,450,180 (unaudited)
- 8/31 Financials
 - Jeffco has loaded Q1 revenue with an inflated PPR of \$11,780
 - Current budget continues to reflect a conservative PPR of \$11,385
 - Updated with our expected actuals for PreK and Leopard Care tuition as well as FY27 salaries/benefits
 - Waiting on FY26 Jeffco FNS actuals report but currently looks to be positive (nothing due this year)
 - Plow truck purchase is being finalized
- Additional topics for discussion:
 - FY27 School Finance Formula
 - Jeffco approved MLO ballot initiative in November
 - BEST Grant application for a potential HVAC renovation project
 - **Motion XX-XX-XX: Move to appropriate funds not to exceed \$50,000 for consulting services to further assess Building B and support Lincoln Academy's preparation and submission of a BEST Grant application.**

Next Finance Committee: October 15, 2026

Jefferson County Public Schools

Charter Schools

Lincoln Academy Charter School

Report ID: 65COPP

For Accounting Period:

06/30/26



Lincoln Academy Charter School

Unaudited Financials

07/01/2025-06/30/2026

Account		Prior Year	Prior Year	Prior Year			Current Year	Current Year	Current Year			Prior YTD Totals	Current YTD Totals	Variance - CY Total	
Number	Description	Operational Funds	Capital Funds	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total	Variance	Percent Spent			minus PY Total	
	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	14,678.35	-	14,678.35	5,321.65	73%	23,394.69	14,678.35	(8,716.34)	
409000	Sales-Fund Raising	2,196.78	-	2,196.78	12,846.00	0.00	10,121.76	-	10,121.76	79%		2,196.78	10,121.76	7,924.98	
411000	Prop Tax-Mill Levy Override	1,622,434.40	-	1,622,434.40	1,624,843.00	0.00	1,627,658.18	-	1,627,658.18	(2,815.18)	100%	1,622,434.40	1,627,658.18	5,223.78	
415000	Earnings On Investments	-	29,035.45	29,035.45	318,785.00	-	301,709.27	23,765.12	325,474.39	(6,689.39)	102%	29,035.45	325,474.39	296,438.94	
419000	Other Revenue	119,329.46	-	119,329.46	155,470.00	0.00	166,642.40	-	166,642.40	(11,172.40)	107%	119,329.46	166,642.40	47,312.94	
433000	State Revenue - Other	-	299,913.59	299,913.59	290,000.00	0.00	-	290,013.76	290,013.76	(13.76)	100%	299,913.59	290,013.76	(9,899.83)	
433800	Universal Preschool Funding	313,153.29	-	313,153.29	270,333.00	0.00	268,598.20	-	268,598.20	1,734.80	99%	313,153.29	268,598.20	(44,555.09)	
434000	Exceptional Children Revenue	108,172.74	-	108,172.74	96,312.00	0.00	96,311.89	-	96,311.89	0.11	100%	108,172.74	96,311.89	(11,860.85)	
450000	Transfers	8,360,444.44	364,161.98	8,724,606.42	8,471,020.00	0.00	8,498,584.89	564,259.08	9,062,843.97	(591,823.97)	107%	8,724,606.42	9,062,843.97	338,237.55	
451000	Fees/Dues	90,452.33	-	90,452.33	92,000.00	0.00	97,030.74	-	97,030.74	(5,030.74)	105%	90,452.33	97,030.74	6,578.41	
455000	Tuition from Individuals	268,168.55	-	268,168.55	273,400.00	0.00	290,058.58	-	290,058.58	(16,658.58)	106%	268,168.55	290,058.58	21,890.03	
461000	Building Rental	5,090.00	-	5,090.00	5,000.00	0.00	4,870.00	-	5,090.00	130.00	97%	5,090.00	4,870.00	(220.00)	
474000	Transportation - Field Trips	43,108.50	-	43,108.50	49,968.00	0.00	42,636.52	-	42,636.52	7,331.48	85%	43,108.50	42,636.52	(471.98)	
482000	Activity Revenue	17,165.00	-	17,165.00	21,711.00	0.00	16,190.00	-	16,190.00	5,521.00	75%	17,165.00	16,190.00	(975.00)	
498000	Donations	32,393.65	-	32,393.65	35,000.00	0.00	2,570.83	-	2,570.83	32,429.17	7%	32,393.65	2,570.83	(29,822.82)	
950500	Mandatory Transfers	(125,367.63)	(238,794.35)	(364,161.98)	-	0.00	-	(591,823.65)	(591,823.65)	591,823.65	n/a	(364,161.98)	(591,823.65)	(227,661.67)	
	Revenues	10,880,964.20	454,316.67	11,335,280.87	11,747,019.00	-	11,442,527.23	286,214.31	11,728,741.54	18,277.46	100%	11,335,280.87	11,728,741.54	393,460.67	
	Available	16,075,747.30	454,316.67	16,530,063.97	11,747,019.00		15,205,402.36	2,785,035.28	17,990,437.64	18,277.46	153%			-	
512100-513100	Administration	340,969.92	-	340,969.92	345,400.12	344,582.00	345,400.12	-	345,400.12	(818.12)	100%	340,969.92	345,400.12	4,430.20	
521100	Teacher	3,369,488.35	-	3,369,488.35	3,735,461.52	3,736,354.00	3,735,461.52	-	3,735,461.52	892.48	100%	3,369,488.35	3,735,461.52	365,973.17	
521900-599830	Other	2,212,487.10	-	2,212,487.10	2,220,318.88	2,237,140.00	2,220,318.88	-	2,220,318.88	176,821.12	93%	2,212,487.10	2,220,318.88	7,831.78	
	Salaries	5,922,945.37	-	5,922,945.37		6,478,076.00	6,301,180.52	-	6,301,180.52	176,895.48	97%	5,922,945.37	6,301,180.52	378,235.15	
699000	Employee Benefits	1,652,338.67	-	1,652,338.67		1,887,226.00	1,699,638.02	-	1,699,638.02	187,587.98	90%	1,652,338.67	1,699,638.02	47,299.35	
	Benefits	1,652,338.67	-	1,652,338.67		1,887,226.00	1,699,638.02	-	1,699,638.02	187,587.98	90%	1,652,338.67	1,699,638.02	47,299.35	
	Total Salaries and Benefits	7,575,284.04	-	7,575,284.04		8,365,302.00	8,000,818.54	-	8,000,818.54	364,483.46	96%			-	
701000	Mileage And Travel	227.13	-	227.13		0.00	-	-	-	-	n/a	227.13	-	(227.13)	
702000	Employee Training & Conf	8,160.49	-	8,160.49		8,075.00	7,973.68	-	7,973.68	101.32	99%	8,160.49	7,973.68	(186.81)	
708000	Background Verifications	2,312.02	-	2,312.02		2,750.00	2,410.83	-	2,410.83	339.17	88%	2,312.02	2,410.83	98.81	
710000	Meals/Refreshments	5,377.83	-	5,377.83		6,735.00	5,152.58	-	5,152.58	1,582.42	77%	5,377.83	5,152.58	(225.25)	
713000	Student Transportation	8,175.10	-	8,175.10		9,522.00	8,422.60	-	8,422.60	1,099.40	88%	8,175.10	8,422.60	247.50	
715000	Student Admission/Entry Fees	42,489.15	-	42,489.15		46,500.00	46,314.99	-	46,314.99	185.01	100%	42,489.15	46,314.99	3,825.84	
721000	Legal Fees	8,108.75	-	8,108.75		9,000.00	7,340.18	-	7,340.18	1,659.82	82%	8,108.75	7,340.18	(768.57)	
723000	Printing	-	-	-		0.00	-	-	-	-		-	-		
731000	Contracted Services	190,554.64	-	190,554.64		259,761.00	254,247.25	-	254,247.25	5,513.75	98%	190,554.64	254,247.25	63,692.61	
735000	Bank Fees & Other Expense	-	1,578.27	1,578.27		1,600.00	1,564.72	1,564.72	1,564.72	35.28	98%	1,578.27	1,564.72	(13.55)	
741000	Refuse & Dump Fees	-	-	-		8,800.00	9,034.31	-	9,034.31	(234.31)	103%	-	9,034.31	9,034.31	
743000	Equipment Rental	1,621.48	-	1,621.48		1,400.00	-	-	-	1,400.00	0%	1,621.48	-	(1,621.48)	
745000	Contract Maint/Eq Repair	5,812.47	-	5,812.47		12,960.00	12,513.07	-	12,513.07	446.93	97%	5,812.47	12,513.07	6,700.60	
745500	Technology Services	46,791.35	-	46,791.35		25,000.00	25,035.31	-	25,035.31	(35.31)	100%	46,791.35	25,035.31	(21,756.04)	
746000	Const Maint/Repair-Bldg	130,926.32	-	130,926.32		62,255.00	72,412.50	-	72,412.50	(10,157.50)	116%	130,926.32	72,412.50	(58,513.82)	
747000	Software Purch/Lease	23,992.07	-	23,992.07		38,860.00	31,144.78	-	31,144.78	7,715.22	80%	23,992.07	31,144.78	7,152.71	
752000	Marketing - Advertising	11,562.95	-	11,562.95		11,000.00	5,377.46	-	5,377.46	5,622.54	49%	11,562.95	5,377.46	(6,185.49)	
760000	Telephone/Pagers/Modems	-	-	-		6,370.00	5,355.75	-	5,355.75	1,014.25	84%	-	5,355.75	5,355.75	
761000	Natural Gas	18,756.17	-	18,756.17		19,000.00	15,142.89	-	15,142.89	3,857.11	80%	18,756.17	15,142.89	(3,613.28)	
763000	Data Communication Lines	-	-	-		4,700.00	4,524.56	-	4,524.56	175.44	96%	-	4,524.56	4,524.56	
764000	Electricity	86,028.46	-	86,028.46		81,000.00	82,412.80	-	82,412.80	(1,412.80)	102%	86,028.46	82,412.80	(3,615.66)	
765000	Voice Communication Line	30,658.04	-	30,658.04		8,230.00	7,588.03	-	7,588.03	641.97	92%	30,658.04	7,588.03	(23,070.01)	
766000	Water & Sanitation	20,796.74	-	20,796.74		22,000.00	22,218.39	-	22,218.39	(218.39)	101%	20,796.74	22,218.39	1,421.65	
768000	Postage	360.61	-	360.61		300.00	419.80	-	419.80	(119.80)	140%	360.61	419.80	59.19	
769000	Permits/Licenses/Fees	19,241.96	-	19,241.96		28,000.00	30,453.68	-	30,453.68	(2,453.68)	109%	19,241.96	30,453.68	11,111.72	
770000	Risk Management Charges	130,790.70	-	130,790.70		150,500.00	120,954.54	-	120,954.54	29,545.46	80%	130,790.70	120,954.54	(9,836.16)	
770800	Unemployment Comp Insur	11,555.36	-	11,555.36		12,000.00	8,769.34	-	8,769.34	3,230.66	73%	11,555.36	8,769.34	(2,786.02)	
781000	Lease Purch-Other-Principal	-	150,000.00	150,000.00		150,000.00	-	150,000.00	150,000.00	-	100%	-	150,000.00	150,000.00	
781500	Lease Purch-Other-Interest	-	312,100.10	312,100.10		308,507.00	-	308,507.00	308,507.00	-	100%	-	312,100.10	308,507.00	(3,593.10)
950000	Transfers	928,598.29	-	928,598.29		912,480.00	904,139.88	-	904,139.88	8,340.12	99%	928,598.29	904,139.88	(24,458.41)	
	Purchased Services	1,732,898.08	463,678.37	2,196,576.45		2,207,305.00	1,689,359.20	460,071.72	2,149,430.92	57,874.08	97%	2,196,576.45	2,149,430.92	(47,145.53)	
801000	Contingency	-	-	-		5,232,060.00	-	-	-	5,232,060.00	0%	-	-	-	
804000	Fund Raising	12.00	-	12.00		0.00	-	-	-	-	n/a	12.00	-	(12.00)	
805000	Materials/Supplies-Other	9,320.35	-	9,320.35		13,000.00	11,983.55	-	11,983.55	1,016.45	92%	9,320.35	11,983.55	2,663.20	
806000	Materials/Supplies Resale	16,558.98	-	16,558.98		17,610.00	15,946.44	-	15,946.44	1,663.56	91%	16,558.98	15,946.44	(612.54)	
810000	Office Material/Supplies	1,724.06	-	1,724.06		2,500.00	30,837.06	-	30,837.06	(28,337.06)	1233%	1,724.06	30,837.06	29,113.00	
810001	Office Equipment - Under \$5K	15,828.36	-	15,828.36		62,200.00	60,822.62	-	60,822.62	1,377.38	98%	15,828.36	60,822.62	44,994.26	
812000	Clinic Supplies/Materials	808.57	-	808.57		1,200.00	643.60	-	643.60	556.40	54%	808.57	643.60	(164.97)	
814000	Custodial Supplies	14,343.36	-	14,343.36		13,200.00	13,393.92	-	13,393.92	(193.92)	101%	14,343.36	13,393.92	(949.44)	
820000	Instructional Material/Supply	76,538.46	-	76,538.46		83,035.00	66,746.45	-	66,746.45	16,288.55	80%	76,538.46	66,746.45	(9,792.01)	
820001	Instructional Equip-Under \$5K	67,293.33	-	67,293.33		77,283.00	76,540.31	-	76,540.31	742.69	99%	67,293.33	76,540.31	9,246.98	
822000	Textbooks	19,924.95	-	19,924.95		12,100.00	5,444.36	-	5,444.36	6,655.64	45%	19,924.95	5,444.36	(14,480.59)	
823000	Copier Usage	33,736.70	-	33,736.70		30,000.00	28,598.97	-	28,598.97	1,401.03	95%	33,736.70	28,598.97	(5,137.73)	
824000	Testing Materials	6,068.87	-	6,068.87		500.00	70.20	-	70.20	429.80	14%	6,068.87	70.20	(5,998.67)	
826000	Graduation Materials	46.91	-	46											



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Jefferson County Public Schools Charter Schools Lincoln Academy Charter School Report ID: 5580PC For Accounting Period: 08/31/26						Lincoln Academy Charter School Unaudited Financials 07/01/2026-08/31/2026										
Account		Prior Year	Prior Year	Prior Year	Current Year					Current Year	Current Year		Prior YTD Totals	Current YTD Totals	Variance - CY Total	
Number	Description	Operational Funds	Capital Funds	Total	Estimated Revenue	Budget	Operational Funds	Capital Funds	Total	Variance	Percent Spent			minus PY Total		
	Prior Year Carryforward	6,261,696.10		6,261,696.10			-	-	-							
401000	Commissions/Profits	3,428.87	-	3,428.87	8,663.00	0.00	-	-	-	8,663.00	0%	-	-	-		
401400	Ticket Sales	1,436.75	-	1,436.75	1,668.00	0.00	-	-	-	1,668.00	0%	-	-	-		
408000	Resale	14,678.35	-	14,678.35	20,000.00	0.00	7,610.00	-	7,610.00	12,390.00	38%	9,880.00	7,610.00	(2,270.00)		
409000	Sales-Fund Raising	10,121.76	-	10,121.76	12,846.00	0.00	50.48	-	50.48	12,795.52	0%	-	50.48	50.48		
411000	Prop Tax-Mill Levy Override	1,627,658.18	-	1,627,658.18	1,635,617.62	0.00	423,307.20	-	423,307.20	1,212,310.42	26%	406,315.86	423,307.20	16,991.34		
415000	Earnings On Investments	301,709.27	23,765.12	325,474.39	200,000.00	0.00	-	-	-	200,000.00	0%	4,536.35	-	(4,536.35)		
419000	Other Revenue	166,642.40	-	166,642.40	51,200.00	0.00	66.60	-	66.60	51,133.40	0%	35.00	66.60	31.60		
433000	State Revenue - Other	-	290,013.76	290,013.76	286,950.00	0.00	-	24,392.07	24,392.07	262,557.93	9%	48,546.34	24,392.07	(24,154.27)		
433800	Universal Preschool Funding	268,598.20	-	268,598.20	264,433.20	0.00	-	-	-	264,433.20	0%	26,025.43	-	(26,025.43)		
434000	Exceptional Children Revenue	96,311.89	-	96,311.89	88,811.70	0.00	-	-	-	88,811.70	0%	-	-	-		
450000	Transfers	8,498,584.89	564,259.08	9,062,843.97	8,539,335.00	0.00	2,226,404.88	-	2,226,404.88	6,312,930.12	26%	2,271,991.33	2,226,404.88	(45,586.45)		
451000	Fees/Dues	97,030.74	-	97,030.74	90,000.00	0.00	47,126.00	-	47,126.00	42,874.00	52%	60,950.00	47,126.00	(13,824.00)		
456000	Tuition from Individuals	290,058.58	-	290,058.58	284,687.50	0.00	31,794.53	-	31,794.53	2,192,892.97	11%	86,264.54	31,794.53	(54,470.01)		
461000	Building Rental	4,870.00	-	4,870.00	5,000.00	0.00	2,249.00	-	2,249.00	2,751.00	45%	240.00	2,249.00	2,009.00		
474000	Transportation - Field Trips	42,636.52	-	42,636.52	49,968.00	0.00	10,641.15	-	10,641.15	39,326.85	21%	12,520.97	10,641.15	(1,879.82)		
482000	Activity Revenue	16,190.00	-	16,190.00	21,711.00	0.00	400.00	-	400.00	21,311.00	2%	2,090.00	400.00	(1,690.00)		
498000	Donations	2,570.83	-	2,570.83	20,000.00	0.00	-	-	-	20,000.00	0%	-	-	-		
950500	Mandatory Transfers	-	(591,823.65)	(591,823.65)	-	0.00	-	-	-	-	n/a	(154,236.25)	-	154,236.25		
	Revenues	11,442,527.23	286,214.31	11,728,741.54	11,580,891.02	-	2,749,649.84	24,392.07	2,774,041.91	8,806,849.11	24%	2,775,159.57	2,774,041.91	(1,117.66)		
	Available	17,704,223.33	286,214.31	17,990,437.64	11,580,891.02	-	2,749,649.84	24,392.07	2,774,041.91	8,806,849.11	24%			-		
512100-513100	Administration	345,400.12	-	345,400.12		343,211.00	28,138.17	-	28,138.17	315,072.83	8%	56,880.32	28,138.17	(28,742.15)		
521100	Teacher	3,735,461.52	-	3,735,461.52		3,772,508.00	304,405.63	-	304,405.63	3,468,102.37	8%	577,295.67	304,405.63	(272,890.04)		
521900-599830	Other	2,220,318.88	-	2,220,318.88		2,328,300.00	135,071.94	-	135,071.94	2,193,228.06	6%	250,651.77	135,071.94	(115,579.83)		
	Salaries	6,301,180.52	-	6,301,180.52		6,444,019.00	467,615.74	-	467,615.74	5,976,403.28	7%	884,827.76	467,615.74	(417,212.02)		
699000	Employee Benefits	1,699,638.02	-	1,699,638.02		1,934,246.00	131,543.62	-	131,543.62	1,802,702.38	7%	250,078.42	131,543.62	(118,534.80)		
	Benefits	1,699,638.02	-	1,699,638.02		1,934,246.00	131,543.62	-	131,543.62	1,802,702.38	7%	250,078.42	131,543.62	(118,534.80)		
	Total Salaries and Benefits	8,000,818.54	-	8,000,818.54		8,378,265.00	599,159.36	-	599,159.36	7,779,105.64	7%			-		
701000	Mileage And Travel	-	-	-		2,000.00	-	-	-	2,000.00	0%	-	-	-		
702000	Employee Training & Conf	7,973.68	-	7,973.68		11,075.00	85.00	-	85.00	10,990.00	1%	420.00	85.00	(335.00)		
708000	Background Verifications	2,410.83	-	2,410.83		3,250.00	350.38	-	350.38	2,899.62	11%	309.39	350.38	40.99		
710000	Meals/Refreshments	5,152.58	-	5,152.58		7,805.00	1,090.96	-	1,090.96	6,714.04	14%	1,422.24	1,090.96	(331.28)		
713000	Student Transportation	8,422.60	-	8,422.60		10,500.00	-	-	-	10,500.00	0%	-	-	-		
715000	Student Admission/Entry Fees	46,314.99	-	46,314.99		50,000.00	1,012.00	-	1,012.00	48,988.00	2%	750.00	1,012.00	262.00		
721000	Legal Fees	7,340.18	-	7,340.18		10,000.00	292.50	-	292.50	9,707.50	3%	2,110.00	292.50	(1,817.50)		
723000	Printing	-	-	-		1,100.00	-	-	-	1,100.00	0%	-	-	-		
731000	Contracted Services	254,247.25	-	254,247.25		295,000.00	23,701.00	-	23,701.00	271,299.00	8%	12,266.00	23,701.00	11,435.00		
735000	Bank Fees & Other Expense	-	-	-		2,000.00	-	-	-	2,000.00	0%	-	-	-		
741000	Refuse & Dump Fees	9,034.31	1,564.72	10,599.03		9,200.00	1,518.34	-	1,518.34	7,681.66	17%	1,386.43	1,518.34	131.91		
743000	Equipment Rental	-	-	-		2,000.00	-	-	-	2,000.00	0%	-	-	-		
745000	Contract Maint/Eq Repair	12,513.07	-	12,513.07		6,500.00	-	-	-	6,500.00	0%	29.25	-	(29.25)		
745500	Technology Services	25,035.31	-	25,035.31		30,000.00	9,493.31	-	9,493.31	20,506.69	32%	12,395.15	9,493.31	(2,901.84)		
746000	Const Maint/Repair-Bldg	72,412.50	-	72,412.50		115,500.00	7,764.74	-	7,764.74	107,735.26	7%	4,197.57	7,764.74	3,567.17		
747000	Software Purch/Lease	31,144.78	-	31,144.78		40,000.00	16,085.87	-	16,085.87	23,914.13	40%	1,628.10	16,085.87	14,457.77		
752000	Marketing - Advertising	5,377.46	-	5,377.46		11,000.00	241.84	-	241.84	10,758.16	2%	369.00	241.84	(127.16)		
760000	Telephone/Pagers/Modems	5,355.75	-	5,355.75		6,770.00	195.00	-	195.00	6,575.00	3%	130.00	195.00	65.00		
761000	Natural Gas	15,142.89	-	15,142.89		25,000.00	1,163.43	-	1,163.43	23,836.57	5%	1,101.12	1,163.43	62.31		
763000	Data Communication Lines	4,524.56	-	4,524.56		8,700.00	60.04	-	60.04	8,639.96	1%	1,484.84	60.04	(1,424.80)		
764000	Electricity	82,412.80	-	82,412.80		85,000.00	11,171.15	-	11,171.15	73,228.65	13%	10,198.27	11,171.15	972.88		
765000	Voice Communication Line	7,588.03	-	7,588.03		13,230.00	1,254.66	-	1,254.66	1,840.65	9%	1,840.65	1,254.66	(585.99)		
766000	Water & Sanitation	22,218.39	-	22,218.39		22,000.00	596.49	-	596.49	21,403.51	3%	2,608.31	596.49	(2,011.82)		
768000	Postage	419.80	-	419.80		600.00	-	-	-	139.00	0%	-	-	(139.00)		
769000	Permits/Licenses/Fees	30,453.68	-	30,453.68		28,000.00	15,200.03	-	15,200.03	12,799.97	54%	19,055.03	15,200.03	(3,855.00)		
770000	Risk Management Charges	120,954.54	-	120,954.54		190,000.00	101,502.15	-	101,502.15	88,497.85	53%	19,938.40	101,502.15	81,563.75		
770800	Unemployment Comp Insur	8,769.34	-	8,769.34		13,000.00	3,402.08	-	3,402.08	9,597.92	26%	-	3,402.08	3,402.08		
781000	Lease Purch-Other-Principal	-	150,000.00	150,000.00		157,083.00	-	-	-	157,083.00	0%	-	-	-		
781500	Lease Purch-Other-Interest	-	308,507.00	308,507.00		302,935.00	-	-	-	302,935.00	0%	-	-	-		
950000	Transfers	904,139.88	-	904,139.88		1,054,277.00	258,569.37	-	258,569.37	795,707.63	25%	226,034.97	258,569.37	32,534.40		
	Purchased Services	1,689,359.20	460,071.72	2,149,430.92		2,513,525.00	454,750.34	-	454,750.34	2,058,774.66	18%	320,074.69	454,750.34	134,675.65		
804000	Fund Raising	-	-	-		1,500.00	-	-	-	1,500.00	0%	-	-	-		
805000	Materials/Supplies-Other	11,983.55	-	11,983.55		17,000.00	2,120.69	-	2,120.69	14,879.31	12%	4,557.35	2,120.69	(2,436.66)		
806000	Materials/Supplies-Resale	15,946.44	-	15,946.44		20,610.00	-	-	-	20,610.00	0%	-	-	-		
810000	Office Material/Supplies	30,837.06	-	30,837.06		4,500.00	118.15	-	118.15	4,381.85	3%	63.22	118.15	54.93		
810001	Office Equipment - Under \$5K	60,822.62	-	60,822.62		26,200.00	1,913.70	-	1,913.70	24,286.30	7%	973.34	1,913.70	940.36		
812000	Clinic Supplies/Materials	643.60	-	643.60		2,500.00	-	-	-	2,500.00	0%	76.59	-	(76.59)		
814000	Custodial Supplies	13,393.92	-	13,393.92		16,200.00	2,777.36	-	2,777.36	13,422.64	17%	75.94	2,777.36	2,701.42		
820000	Instructional Material/Supply	66,746.45	-	66,746.45		88,035.00	5,975.55	-	5,975.55	82,059.45	7%	8,665.54	5,975.55	(2,689.99)		
820001	Instructional Equip-Under \$5K	76,540.31	-	76,540.31		195,000.00	107,000.00	-	107,000.00	88,000.00	55%	-	107,000.00	107,000.00		
822000	Textbooks	5,444.36	-	5,444.36		20,000.00	-	-	-	20,000.00	0%	-	-	-		
823000	Copier Usage	28,598.97	-	28,598.97		30,000.00	-	-	-	30,000.00	0%	5,278.22	-	(5,278.22)		
824000	Testing Materials	70.20	-	70.20		2,000.00	-	-	-	2,000.00	0%	-	-	-		
826000	Graduation Materials	29.98	-	29.98		500.00	-	-	-	500.00	0%	-	-	-		
829000	Athletic Supplies	1,687.18	-	1,687.18		3,000.00	-	-	-	3,000.00	0%	-	-	-		
840000	Maint Materials/Supplies	17,644.21	-	17,644.21		27,000.00	1,751.55	-	1,751.55	25,244.45	6%	6,422.98	1,751.55	(4,671.43)		
870000	Library Materials	7,098.38	-	7,098.38		3,200.00	58.80	-	58.80	3,141.20	2%	30.33	58.80	28.47		
885000	Miscellaneous Expense	-	-	-		500.00	-	-	-	500.00	0%	-	-	-		
889000	Consumable Supplies	85.53	-	85.53		500.00	21.85	-	21.85	478.15	4%	44.99	21.85	(23.14)		
	Materials and Supplies	337,572.76	-	337,572.76		458,245.00	121,737.65	-	121,737.65	336,507.35	27%	26,188.50	121,737.65	95,549.15		

[illegible]

Jefferson County Public Schools
Charter Schools
Lincoln Academy Charter School
26-27 Budget



Account Number		April Approved Budget			Updated September 17, 2026			Notes
		Estimated Revenue	Budget	Bond Transfers	Estimated Revenue	Budget	Bond Transfers	
	Prior Year Carry forward							
401000	Commissions/Profits	8,663.00	0.00		8,663.00	0.00		
401400	Ticket Sales	1,668.00	0.00		1,668.00	0.00		
408000	Resale	20,000.00	0.00		20,000.00	0.00		
409000	Sales-Fund Raising	12,846.00	0.00		12,846.00	0.00		
411000	Prop Tax-Mill Levy Override	1,635,617.62	0.00		1,635,617.62	0.00		
415000	Earnings On Investments	200,000.00	0.00		200,000.00	0.00		
419000	Other Revenue	1,200.00	0.00		1,200.00	0.00		
	Transfers Grant	50,000.00			50,000.00			
433000	State Revenue - Cap Construction	286,950.00	0.00		286,950.00	0.00		
433800	Universal Preschool Funding	\$264,433.20	0.00		\$281,500.20	0.00		Updated with expected actuals
434000	Exceptional Children Revenue	88,811.70	0.00		88,811.70	0.00		
450000	Transfers PPR	8,539,335.00	0.00		8,539,335.00	0.00		
450000	Transfers Bond	460,018.00			460,018.00			
451000	Fees/Dues	90,000.00	0.00		90,000.00	0.00		
455000	Tuition from Individuals	284,687.50	0.00		\$310,887.50	0.00		Updated with expected actuals
461000	Building Rental	5,000.00	0.00		5,000.00	0.00		
474000	Trans - Field Trips	49,968.00	0.00		49,968.00	0.00		
482000	Resale/Activity Revenue	21,711.00	0.00		21,711.00	0.00		
498000	Donations	20,000.00	0.00		20,000.00	0.00		
499000	Miscellaneous Revenue	-	0.00		-	0.00		
950500	State Intercept Bond Transfers	(460,018.00)	0.00	(460,018.00)	(460,018.00)	0.00	(460,018.00)	
950500	Bond R & R Payments		0.00			0.00		
	Revenues	11,580,891.02			11,624,158.02			
512100-513100	Adminstration		343,211.00			345,011.00		
521100	Teacher		3,772,508.00			3,838,651.00		
521900-599830	Other		2,328,300.00			2,319,374.00		
	Total Salaries		6,444,019.00			6,503,036.00		
699000	Employee Benefits		1,934,246.00			1,933,726.00		
	Total Benefits		1,934,246.00			1,933,726.00		
	Total Salaries and Benefits		8,378,265.00			8,436,762.00		
701000	Mileage And Travel		2,000.00			2,000.00		
702000	Employee Training & Conf		11,075.00			11,075.00		
708000	Employee Background Verificatn		3,250.00			3,250.00		
710000	Meals/Refreshments		7,805.00			7,805.00		
713000	Student Transportation		10,500.00			10,500.00		
715000	Student Admission/Entry Fees		50,000.00			50,000.00		
721000	Legal Fees		10,000.00			10,000.00		
723000	Printing		1,100.00			1,100.00		
731000	Contracted Services		295,000.00			345,000.00		\$50k BEST Grant writing
735000	Bank Fees		2,000.00			2,000.00		
741000	Refuse and Dump Fees		9,200.00			9,200.00		
743000	Equipment Rental		2,000.00			2,000.00		
745000	Contract Maint/Eq Repair		6,500.00			6,500.00		
745500	Technology Services		30,000.00			30,000.00		
746000	Const Maint/Repair-Bldg		115,500.00			115,500.00		
747000	Software Purch/Lease		40,000.00			40,000.00		
752000	Marketing - Advertising		11,000.00			11,000.00		
760000	Telephone/Pagers/Modems		6,770.00			6,770.00		
761000	Natural Gas		25,000.00			25,000.00		
763000	Data Communication Lines		8,700.00			8,700.00		
764000	Electricity		85,000.00			85,000.00		
765000	Voice Communication Line		13,230.00			13,230.00		
766000	Water & Sanitation		22,000.00			22,000.00		
768000	Postage		600.00			600.00		
769000	Permits/Licenses/Fees		28,000.00			28,000.00		
770000	Risk Management Charges		190,000.00			190,000.00		
770800	Unemployment Comp Insur		13,000.00			13,000.00		
781000	Lease Purch-Other-Principal		0.00	157,083.38		0.00	157,083.38	
781500	Lease Purch-Other-Interest		0.00	302,935.00		0.00	302,935.00	
950000	Transfers District Fees		1,054,277.4			1,054,277.4		
	Purchased Services		2,513,525.82			2,563,525.82		
804000	Fund Raising		1,500.00			1,500.00		
805000	Materials/Supplies-Other		17,000.00			17,000.00		
806000	Materials/Supplies Resale		20,610.00			20,610.00		
810000	Office Material/Supplies		4,500.00			4,500.00		
810001	Office Equipment - Under \$5K		26,200.00			26,200.00		
812000	Clinic Supplies/Materials		2,500.00			2,500.00		
814000	Custodial Supplies		16,200.00			16,200.00		
820000	Instructional Material/Supply		88,035.00			88,035.00		
820001	Instructional Equip-Under \$5K		195,000.00			195,000.00		
822000	Textbooks		20,000.00			20,000.00		
823000	Copier Usage		30,000.00			30,000.00		
824000	Testing Materials		2,000.00			2,000.00		
826000	Graduation Materials		500.00			500.00		
829000	Athletic Supplies		3,000.00			3,000.00		
840000	Maint Materials/Supplies		27,000.00			27,000.00		
870000	Library Materials		3,200.00			3,200.00		
885000	Miscellaneous Expense		500.00			500.00		
889000	Consumable Supplies		500.00			500.00		
	Materials and Supplies		458,245.00			458,245.00		

930000	Building Improvements		-		35,000.00		\$35k Plow truck
	Capital Outlay		0.00		35,000.00		
801000	Contingency Appropriation for Building Needs						
	Total Expenditures		11,350,035.82	-	11,493,532.82	-	
	NET PROFIT/(LOSS)	2.0%	230,855.20		1.1%	130,625.20	