

Balance Sheet
First Quarter
September 30, 2018

Description	11
101 - Cash	1,128,935.91
102 - Petty Cash	1,000.00
Subtotal of Assets	1,129,935.91
402 - Accounts Payable	136,029.97
407 - Tax Anticipation Notes & Loans Payable	360,000.00
462 - Salaries Payable	253,902.67
Subtotal of Liability	749,932.64
751 - Unassigned Fund Balance	752,540.76
Net Increase/Decrease	(372,537.49)
Subtotal of Fund Balance/Retained Earnings	380,003.27
Subtotal of Liabilities/Fund Balance	1,129,935.91

Statement of Revenues vs. Expenditures and Change in Fund Balance

First Quarter

Lakeside Charter School
2018-2019

Jul. 1 - Sep. 30, 2018

**Board Meeting:
10-16-2018**

Description	11 - General Fund	Total
Total Revenue	-	-
113 - High School Programs	330,961.35	330,961.35
221 - Improvement of Instruction	1,706.00	1,706.00
231 - Board of Education	9,721.84	9,721.84
241 - Office of the Leader	(44.84)	(44.84)
252 - Fiscal Services	4,254.28	4,254.28
259 - Other Business Services	5,788.22	5,788.22
284 - Information & Technology Services	19,808.38	19,808.38
331 - Community Activities	342.26	342.26
Total Expenditure	372,537.49	372,537.49
Total Other Financing Sources (Uses)	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(372,537.49)	(372,537.49)
Fund Balance, Beginning of year	752,540.76	752,540.76
Fund Balance, End of year	380,003.27	380,003.27

General Fund 11
Budget vs. Actuals - Detail
First Quarter
Jul. 1 - Sep. 30, 2018

Other	Actuals (Jul 1 - Sep 30, 2018)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb. (YTD)	Available	% of Budget
7002 - 22b Discretionary	-	(524,255.64)	(524,255.64)	-	-	(524,255.64)	0.00
7003 - 11(3) PSA Protected	-	(1,371,590.00)	(1,371,590.00)	-	-	(1,371,590.00)	0.00
7028 - 22n HS Pupil Supports	-	(4,842.88)	(4,842.88)	-	-	(4,842.88)	0.00
311 - Unrestricted - State Revenues	-	(1,900,688.52)	(1,900,688.52)	-	-	(1,900,688.52)	0.00
7001 - 51c Sp. Ed. Headlee Obligation	-	(8,537.78)	(8,537.78)	-	-	(8,537.78)	0.00
7004 - 31A Current Year	-	(193,835.56)	(193,835.56)	-	-	(193,835.56)	0.00
7005 - 152a Headlee Oblig. Data Collect	-	(6,328.46)	(6,328.46)	-	-	(6,328.46)	0.00
7020 - 53a Court & State Agency	-	(179,764.62)	(179,764.62)	-	-	(179,764.62)	0.00
7027 - 102d Financial Analytic Tools	-	(1,124.56)	(1,124.56)	-	-	(1,124.56)	0.00
312 - Restricted - State Revenues	-	(389,590.98)	(389,590.98)	-	-	(389,590.98)	0.00
8001 - Title I A Current Year	-	(78,111.85)	(78,111.85)	-	-	(78,111.85)	0.00
8002 - Title I A Prior Year	-	(82,233.00)	(82,233.00)	-	-	(82,233.00)	0.00
8003 - Title I D Current Year	-	(556,536.60)	(556,536.60)	-	-	(556,536.60)	0.00
8005 - Title II A Current Year	-	(22,729.70)	(22,729.70)	-	-	(22,729.70)	0.00
8012 - Title IV A Current Year	-	(10,000.00)	(10,000.00)	-	-	(10,000.00)	0.00
8013 - Title IV A Prior Year	-	(10,000.00)	(10,000.00)	-	-	(10,000.00)	0.00
414 - Restricted - Fed Gov through State	-	(759,611.15)	(759,611.15)	-	-	(759,611.15)	0.00
6002 - KRESA Spec Ed	-	(13,448.15)	(13,448.15)	-	-	(13,448.15)	0.00
513 - County Special Education Tax received from Other ISDs	-	(13,448.15)	(13,448.15)	-	-	(13,448.15)	0.00
Total	-	(3,063,338.80)	(3,063,338.80)	-	-	(3,063,338.80)	0.00

General Fund 11
Budget vs. Actuals - Detail
First Quarter
Jul. 1 - Sep. 30, 2018

Object	Actuals (Jul 1 - Sep 30, 2018)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb. (YTD)	Available	% of Budget
0124 - Teachers-Wages	-	545,168.96	545,168.96	-	-	545,168.96	0.00
0187 - Temporary Teaching-Wages	43,717.00		-	43,717.00	-	(43,717.00)	
0213 - Health Care Benefits	-	31,536.03	31,536.03	-	-	31,536.03	0.00
0283 - Employer Social Security	-	42,443.09	42,443.09	-	-	42,443.09	0.00
0285 - Unemployment Insurance	-	9,329.39	9,329.39	-	-	9,329.39	0.00
1340 - Personnel	210,185.67		-	210,185.67	-	(210,185.67)	
3110 - Contracted Instructional Services	450.00	53,360.00	53,360.00	450.00	-	52,910.00	0.84
3119 - Contracted Instructed-Other	-	43,200.00	43,200.00	-	-	43,200.00	0.00
3220 - Workshop & Conferences	-	1,834.67	1,834.67	-	350.00	1,484.67	0.00
3450 - Copyright Fees & Software Licenses	28,251.40	10,113.60	10,113.60	28,251.40	-	(18,137.80)	279.34
4140 - Software Maintenance Agreements	-	2,000.00	2,000.00	-	-	2,000.00	0.00
4270 - Technology Related Equipment	16,514.47	42,589.73	42,589.73	16,514.47	-	26,075.26	38.78
5110 - Teaching / Testing Supplies & Materials	31,692.03	78,899.81	78,899.81	31,692.03	3,224.64	43,983.14	40.17
5910 - Office Supplies	150.78	7,677.73	7,677.73	150.78	-	7,526.95	1.96
6420 - New Equipment & Furniture - Non-Depreciable	-	75,000.00	75,000.00	-	-	75,000.00	0.00
7910 - Miscellaneous Expenditures	-	25,000.00	25,000.00	-	-	25,000.00	0.00
113 - High School Programs	330,961.35	968,153.01	968,153.01	330,961.35	3,574.64	633,617.02	34.18
0124 - Teachers-Wages	-	233,538.32	233,538.32	-	-	233,538.32	0.00
0163 - Paraprofessionals-Wages	-	87,281.63	87,281.63	-	-	87,281.63	0.00
0213 - Health Care Benefits	-	17,482.35	17,482.35	-	-	17,482.35	0.00
0283 - Employer Social Security	-	33,099.97	33,099.97	-	-	33,099.97	0.00
0285 - Unemployment Insurance	-	4,499.12	4,499.12	-	-	4,499.12	0.00
3190 - Contracted Services - Professional	-	103,902.19	103,902.19	-	-	103,902.19	0.00
5110 - Teaching / Testing Supplies & Materials	-	10,000.00	10,000.00	-	-	10,000.00	0.00
122 - Special Education	-	489,803.58	489,803.58	-	-	489,803.58	0.00
0124 - Teachers-Wages	-	82,563.87	82,563.87	-	-	82,563.87	0.00
0213 - Health Care Benefits	-	4,153.07	4,153.07	-	-	4,153.07	0.00
0283 - Employer Social Security	-	10,758.64	10,758.64	-	-	10,758.64	0.00
0285 - Unemployment Insurance	-	1,124.77	1,124.77	-	-	1,124.77	0.00
3450 - Copyright Fees & Software Licenses	-	44,000.00	44,000.00	-	-	44,000.00	0.00
5110 - Teaching / Testing Supplies & Materials	-	75,000.00	75,000.00	-	-	75,000.00	0.00
7910 - Miscellaneous Expenditures	-	20,000.00	20,000.00	-	-	20,000.00	0.00
125 - Supplemental Education	-	237,600.35	237,600.35	-	-	237,600.35	0.00

General Fund 11
Budget vs. Actuals - Detail
First Quarter
Jul. 1 - Sep. 30, 2018

Object	Actuals (Jul 1 - Sep 30, 2018)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb. (YTD)	Available	% of Budget
3130 - Contracted Pupil Support	-	70,666.67	70,666.67	-	-	70,666.67	0.00
214 - Psychological Services	-	70,666.67	70,666.67	-	-	70,666.67	0.00
0149 - Other Professional	-	9,620.00	9,620.00	-	-	9,620.00	0.00
0283 - Employer Social Security	-	736.00	736.00	-	-	736.00	0.00
0285 - Unemployment Insurance	-	478.72	478.72	-	-	478.72	0.00
215 - Speech Pathology & Audiology	-	10,834.72	10,834.72	-	-	10,834.72	0.00
3130 - Contracted Pupil Support	-	10,000.00	10,000.00	-	-	10,000.00	0.00
216 - Social Work & Transition Services	-	10,000.00	10,000.00	-	-	10,000.00	0.00
0125 - Instructional Support-Wages	-	104,800.56	104,800.56	-	-	104,800.56	0.00
0213 - Health Care Benefits	-	4,878.40	4,878.40	-	-	4,878.40	0.00
0283 - Employer Social Security	-	7,432.93	7,432.93	-	-	7,432.93	0.00
0285 - Unemployment Insurance	-	686.16	686.16	-	-	686.16	0.00
3220 - Workshop & Conferences	1,391.00	15,137.00	15,137.00	1,391.00	-	13,746.00	9.19
3450 - Copyright Fees & Software Licenses	315.00	706.67	706.67	315.00	-	391.67	44.58
5910 - Office Supplies	-	1,037.92	1,037.92	-	-	1,037.92	0.00
7410 - Dues & Fees	-	400.00	400.00	-	85.00	315.00	0.00
7910 - Miscellaneous Expenditures	-	20,000.00	20,000.00	-	-	20,000.00	0.00
221 - Improvement of Instruction	1,706.00	155,079.64	155,079.64	1,706.00	85.00	153,288.64	1.10
0125 - Instructional Support-Wages	-	61,549.55	61,549.55	-	-	61,549.55	0.00
0213 - Health Care Benefits	-	2,865.17	2,865.17	-	-	2,865.17	0.00
0283 - Employer Social Security	-	4,365.47	4,365.47	-	-	4,365.47	0.00
0285 - Unemployment Insurance	-	438.67	438.67	-	-	438.67	0.00
5910 - Office Supplies	-	2,000.00	2,000.00	-	-	2,000.00	0.00
226 - Supervision & Direction of Instructional Staff	-	71,218.86	71,218.86	-	-	71,218.86	0.00
3190 - Contracted Services - Professional	-	19,360.00	19,360.00	-	-	19,360.00	0.00
227 - Academic Student Assessment	-	19,360.00	19,360.00	-	-	19,360.00	0.00

General Fund 11
Budget vs. Actuals - Detail
First Quarter
Jul. 1 - Sep. 30, 2018

Object	Actuals (Jul 1 - Sep 30, 2018)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb. (YTD)	Available	% of Budget
3170 - Legal Services	6,189.20	92,766.94	92,766.94	6,189.20	-	86,577.74	6.67
3180 - Audit Services	3,500.00	18,666.67	18,666.67	3,500.00	-	15,166.67	18.75
3450 - Copyright Fees & Software Licenses	-	1,197.33	1,197.33	-	-	1,197.33	0.00
7410 - Dues & Fees	-	4,500.00	4,500.00	-	-	4,500.00	0.00
7411 - Bank Service Fees	-	300.00	300.00	-	-	300.00	0.00
7910 - Miscellaneous Expenditures	32.64	20,000.00	20,000.00	32.64	-	19,967.36	0.16
231 - Board of Education	9,721.84	137,430.94	137,430.94	9,721.84	-	127,709.10	7.07
3151 - Authorizer Fee	-	65,896.29	65,896.29	-	-	65,896.29	0.00
3152 - ESP Services	-	32,552.21	32,552.21	-	-	32,552.21	0.00
232 - Executive Administration	-	98,448.50	98,448.50	-	-	98,448.50	0.00
0115 - School Leader-Wages	-	168,761.12	168,761.12	-	-	168,761.12	0.00
0119 - Other Administration	-	42,197.33	42,197.33	-	-	42,197.33	0.00
0213 - Health Care Benefits	-	4,780.80	4,780.80	-	-	4,780.80	0.00
0283 - Employer Social Security	-	16,044.93	16,044.93	-	-	16,044.93	0.00
0285 - Unemployment Insurance	-	2,105.55	2,105.55	-	-	2,105.55	0.00
3190 - Contracted Services - Professional	-	4,000.00	4,000.00	-	-	4,000.00	0.00
3210 - Costs of Travel - Regular Duties	-	4,000.00	4,000.00	-	-	4,000.00	0.00
3220 - Workshop & Conferences	-	468.08	468.08	-	-	468.08	0.00
3430 - Mail / Postage	100.00	91.60	91.60	100.00	-	(8.40)	109.17
5910 - Office Supplies	(144.84)	24,000.00	24,000.00	(144.84)	514.68	23,630.16	-0.60
7910 - Miscellaneous Expenditures	-	20,000.00	20,000.00	-	-	20,000.00	0.00
241 - Office of the Leader	(44.84)	286,449.41	286,449.41	(44.84)	514.68	285,979.57	-0.02
3152 - ESP Services	-	130,208.83	130,208.83	-	-	130,208.83	0.00
3450 - Copyright Fees & Software Licenses	4,254.28	17,395.17	17,395.17	4,254.28	-	13,140.89	24.46
252 - Fiscal Services	4,254.28	147,604.00	147,604.00	4,254.28	-	143,349.72	2.88
3920 - Errors & Omissions (Legal Liability)	5,788.22	27,856.00	27,856.00	5,788.22	-	22,067.78	20.78
7210 - Interest on Notes & Loans	-	20,000.00	20,000.00	-	-	20,000.00	0.00
259 - Other Business Services	5,788.22	47,856.00	47,856.00	5,788.22	-	42,067.78	12.10

General Fund 11
Budget vs. Actuals - Detail
First Quarter
Jul. 1 - Sep. 30, 2018

Object	Actuals (Jul 1 - Sep 30, 2018)	Adopted Budget	Current Budget	Actuals (YTD)	Encumb. (YTD)	Available	% of Budget
5990 - Misc. Supplies & Materials	-	50,000.00	50,000.00	-	-	50,000.00	0.00
261 - Operating Building Services	-	50,000.00	50,000.00	-	-	50,000.00	0.00
3120 - Contracted Employee Training & PLD	-	2,500.00	2,500.00	-	-	2,500.00	0.00
3152 - ESP Services	-	130,208.83	130,208.83	-	-	130,208.83	0.00
7414 - Background Check Fees	-	21,000.00	21,000.00	-	-	21,000.00	0.00
7910 - Miscellaneous Expenditures	-	20,000.00	20,000.00	-	-	20,000.00	0.00
283 - Staff & Personnel Services	-	173,708.83	173,708.83	-	-	173,708.83	0.00
3152 - ESP Services	-	32,552.21	32,552.21	-	-	32,552.21	0.00
3160 - Contracted MIS Support	19,808.38	-	-	19,808.38	-	(19,808.38)	
3161 - Network Support - KRESA	-	103,330.56	103,330.56	-	-	103,330.56	0.00
4140 - Software Maintenance Agreements	-	25,000.00	25,000.00	-	-	25,000.00	0.00
7910 - Miscellaneous Expenditures	-	20,000.00	20,000.00	-	-	20,000.00	0.00
284 - Information & Technology Services	19,808.38	180,882.77	180,882.77	19,808.38	-	161,074.39	10.95
3182 - Audit Services - Pupil Accounting	-	210.00	210.00	-	-	210.00	0.00
285 - Pupil Accounting Services	-	210.00	210.00	-	-	210.00	0.00
5990 - Misc. Supplies & Materials	342.26	20,000.00	20,000.00	342.26	389.69	19,268.05	1.71
331 - Community Activities	342.26	20,000.00	20,000.00	342.26	389.69	19,268.05	1.71
Total	372,537.49	3,175,307.28	3,175,307.28	372,537.49	4,564.01	2,798,205.78	11.73
Revenue (Under) Over Expenditures	(372,537.49)	(111,968.48)	(111,968.48)	(372,537.49)			
Beginning Fund Balance July 1 (Audited)	752,540.76	517,029.00	517,029.00	752,540.76			
Ending Fund Balance June 30 (Estimated)	380,003.27	405,060.52	405,060.52	380,003.27			

Check Date	Check Number	Payee	Type	Amount
		Blick Arts	Accounts Payable	\$ 366.53
		edtec central, LLC - Reimb	Accounts Payable	\$ 625.08
		Follett School Solutions, Inc.	Accounts Payable	\$ 479.67
		KRESA	Accounts Payable	\$ 120.00
		School Outfitters	Accounts Payable	\$ 290.78
		Shifman & Carlson, P.C.	Accounts Payable	\$ 2,273.50
07/18/2018	2789	Blick Arts	Accounts Payable	\$ 366.53
07/18/2018	2790	edtec central, LLC - Reimb	Accounts Payable	\$ 625.08
07/18/2018	2791	Follett School Solutions, Inc.	Accounts Payable	\$ 479.67
07/18/2018	2792	Shifman & Carlson, P.C.	Accounts Payable	\$ 2,273.50
07/30/2018	2793	KRESA	Accounts Payable	\$ 120.00
07/30/2018	2794	School Outfitters	Accounts Payable	\$ 290.78
08/03/2018	2795	Epic Sports	Accounts Payable	\$ 266.22
08/03/2018	2796	KRESA	Accounts Payable	\$ 19,808.38
08/03/2018	2797	Net Support	Accounts Payable	\$ 4,073.60
08/03/2018	2798	Quill	Accounts Payable	\$ 1,055.70
08/03/2018	2799	T-Shirt Printing Plus, Inc.	Accounts Payable	\$ 2,730.00
08/03/2018	2800	Thompson, John	Accounts Payable	\$ 834.60
08/03/2018	2801	Xello	Accounts Payable	\$ 1,500.00
08/03/2018	2802	Citizens Insurance Company	Accounts Payable	\$ 136.30
08/03/2018	2803	Edgenuity	Accounts Payable	\$ 20,000.00
08/22/2018	2813	MLive Media Group	Accounts Payable	\$ 32.64
08/24/2018	2804	Citizens Insurance Company	Accounts Payable	\$ 4,328.09
08/24/2018	2805	edtec central, LLC - Reimb	Accounts Payable	\$ 183.60
08/24/2018	2806	Houghton Mifflin Harcourt	Accounts Payable	\$ 892.89
08/24/2018	2807	KRESA	Accounts Payable	\$ 465.78
08/24/2018	2808	Presidio	Accounts Payable	\$ 43,408.67
08/24/2018	2809	Quill	Accounts Payable	\$ 753.06
08/24/2018	2810	Scholastic - Magazines	Accounts Payable	\$ 219.78
08/24/2018	2811	Shifman & Carlson, P.C.	Accounts Payable	\$ 1,460.00
08/24/2018	2812	Staples Business Advantage	Accounts Payable	\$ 1,259.70
08/29/2018	2814	Follett School Solutions, Inc.	Accounts Payable	\$ 9.11
08/29/2018	2815	Herff Jones, LLC	Accounts Payable	\$ 342.26
08/29/2018	2816	Johnson, Kares	Accounts Payable	\$ 270.00
09/01/2018	2832	Munetrix, LLC - Accounts Payable	Accounts Payable	\$ 1,089.50
09/14/2018	2817	USPS	Accounts Payable	\$ 100.00
09/15/2018	2818	Wilkerson & Associate, P.C.	Accounts Payable	\$ 3,500.00
09/17/2018	2819	Citizens Insurance Company	Accounts Payable	\$ 455.90
09/17/2018	2820	Elizabeth Simich	Accounts Payable	\$ 125.00
09/17/2018	2821	Harris School Solutions	Accounts Payable	\$ 4,254.28
09/17/2018	2822	Thompson, John	Accounts Payable	\$ 556.40
09/21/2018	2823	Johnson, Kares	Accounts Payable	\$ 180.00
09/27/2018	2824	Citizens Insurance Company	Accounts Payable	\$ 867.93
09/27/2018	2825	Shifman & Carlson, P.C.	Accounts Payable	\$ 4,729.20
Total				\$ 128,199.71

	July Actual	August Actual	Sept. Actual	Oct. Estimated	Nov. Estimated	Dec. Estimated
Beginning Cash Balance	618,314.53	699,720.61	786,282.96	1,136,358.94	1,118,752.18	1,097,922.66
Deposits:						
Local				3,362.03		
State Aid	104,002.74	47,805.93		208,207.18	208,207.18	208,207.18
Federal		154,396.00				
Note Repayment (Principal)						
Credits & Other Adjustments						
Cash Flow Note Proceeds			360,000.00			
Total Deposits	104,002.74	202,201.93	360,000.00	211,569.21	208,207.18	208,207.18
Total Available Funds	722,317.27	901,922.54	1,146,282.96	1,347,928.15	1,326,959.36	1,306,129.84

	July	August	Sept.	Oct.	Nov.	Dec.
Use of Funds:						
Personnel - Fund 11	-	-	-	59,027.71	59,027.71	59,027.71
Operating Expenses - Fund 11	8,222.11	102,952.32	9,924.02	136,715.56	136,715.56	136,715.56
Prior Year Obligations - Fund 11	-	-	-	-	-	-
SAN Loan Repayment - Principal	11,136.50	11,102.31	-	33,432.70	33,293.43	33,510.58
SAN Loan Repayment - Interest	381.01	415.20	-	-	-	-
Authorizer Fee - Fund 11	2,857.04	1,169.75	-	-	-	-
Total Funds Used	22,596.66	115,639.58	9,924.02	229,175.97	229,036.70	229,253.85
Ending Balance - Fund 11 (Per Bank Statement)	699,720.61	786,282.96	1,136,358.94	1,118,752.18	1,097,922.66	1,076,875.99
Less: Outstanding Transactions (Checks in Transit)	410.78	1,488.84	7,423.03	-	-	-
Ending Cash Balance (Per Balance Sheet)	699,309.83	784,794.12	1,128,935.91	1,118,752.18	1,097,922.66	1,076,875.99

	Jan. Estimated	Feb. Estimated	March Estimated	April Estimated	May Estimated	June Estimated
Beginning Cash Balance	1,076,875.99	1,059,707.08	1,229,214.58	1,212,311.24	1,382,100.47	1,362,114.61
Deposits:						
Local	3,362.03	-	-	-	-	-
State Aid	208,207.18	208,207.18	208,207.18	208,207.18	208,207.18	208,207.18
Federal	-	189,902.79	-	189,902.79	-	189,902.79
Note Repayment (Principal)	-	-	-	-	-	-
Credits & Other Adjustments	-	-	-	-	-	-
Cash Flow Note Proceeds	-	-	-	-	-	-
Total Deposits	211,569.21	398,109.97	208,207.18	398,109.97	208,207.18	398,109.97
Total Available Funds	1,288,445.20	1,457,817.05	1,437,421.76	1,610,421.21	1,590,307.65	1,760,224.58

	Jan.	Feb.	March	April	May	June
Use of Funds:						
Personnel - Fund 11	59,027.71	59,027.71	59,027.71	59,027.71	59,027.71	59,027.71
Operating Expenses - Fund 11	136,715.56	136,715.56	136,715.56	136,715.56	136,715.56	136,715.56
Prior Year Obligations - Fund 11	-	-	-	-	-	-
Total Funds Used	228,738.12	228,602.47	228,472.55	228,320.74	228,193.04	228,052.81
Ending Balance - Fund 11 (Per Bank Statement)	1,059,707.08	1,229,214.58	1,212,311.24	1,382,100.47	1,362,114.61	1,535,533.80
Less: Outstanding Transactions (Checks in Transit)	-	-	-	-	-	-
Ending Cash Balance (Per Balance Sheet)	1,059,707.08	1,229,214.58	1,212,311.24	1,382,100.47	1,362,114.61	1,535,533.80