Cycle 1 Validation

LEA: 2606000 LAKESIDE SCHOOL DISTRICT

I. Ending Fund Balances

1a. Ending Fund Balances Compared with Prior Two Years.

FUND	FY05	FY06	FY07	Variance	Variance %	Note
3	0.00	500,000.00	5,256,854.90	4,756,854.90	951.37%	
5	0.00	0.00	0.00	0.00		
6	141,449.72	107,234.16	93,517.19	(13,716.97)	(12.79%)	Balance Declined Last 2 Years
7	195,161.42	209,981.16	174,702.72	(35,278.44)	(16.80%)	
8	0.00	188,870.61	0.00	(188,870.61)	(100.00%)	
Legal Balance	2,507,273.50	2,920,886.36	2,964,048.88	43,162.52	1.48%	

1b. Categorical Fund Balances Compared with Prior Two Years.

Title	FY05	FY06	FY07	Variance	Variance %
ALE	0.00	0.00	11,586.36	11,586.36	100.00%
ELL	4,402.43	0.00	1,814.72	1,814.72	100.00%
NSLA	130,857.09	62,200.46	0.00	(62,200.46)	
Professional Development	67,004.48	24,014.82	29,954.65	5,939.83	19.83%

II. Revenue (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Revenue from All Sources Excluding Transfers.	20,625,319.96	27,579,186.11	6,953,866.15	33.72%
2. Property Tax Receipts.	7,539,915.40	9,247,851.26	1,707,935.86	22.65%
3. Unrestricted Revenue from State Sources.	9,624,260.13	9,586,689.07	(37,571.06)	(0.39%)
4. Restricted Revenue from State Sources.	723,002.36	870,544.51	147,542.15	20.41%
5. Restricted Revenue from Federal Sources.	1,453,942.71	1,608,550.40	154,607.69	10.63%
6. Financing Sources.				
7. Miscellaneous Non-Revenue Sources.				

III. Expenditures (Per ASR Specifications)

	FY06	FY07	Variance	Variance %
1. Total Expenditures Excluding Transfers.	19,925,485.46	22,753,900.44	2,828,414.98	14.19%
2. Total Instructional Expenditures.	11,243,041.38	11,701,320.04	458,278.66	4.08%
3. Total General Administration Expenditures.	701,634.38	670,635.66	(30,998.72)	(4.42%)
4. Central Services.	71,100.37	916,504.83	845,404.46	1,189.03%
5. Maintenance and Operations of Plant.	2,303,698.10	1,538,179.33	(765,518.77)	(33.23%)
6. Student Transportation.	814,924.30	1,022,755.08	207,830.78	25.50%
7. School Administration.	999,946.66	1,035,772.82	35,826.16	3.58%

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8. Food Service Operations.	669,071.61	725,337.32	56,265.71	8.41%
9a. Athletic Expenditures--All Funds.	466,441.17	559,071.19	92,630.02	19.86%
9b. Athletic Expenditures--Excluding Activity Fund.	361,780.35	443,847.65	82,067.30	22.68%
10. Extra-Curricular Expenditures--All Funds.	563,396.00	655,212.24	91,816.24	16.30%
10b. Extra-Curricular Expenditures--Excluding Activity Fund	107,088.67	286,048.84	178,960.17	167.11%
11. Special Education Expenditures.	1,431,379.64	1,689,504.54	258,124.90	18.03%
12. Debt Service Expenditures.	950,717.45	945,495.57	(5,221.88)	(0.55%)

IV. Personnel -- Non Federal Certified Classroom FTE (Per Cycle 1, Page 36 and 37)

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	32.65	36.65	4.00	12.25%
2. Male Salary Paid from Salary Funds .	1,517,016.29	1,642,725.52	125,709.23	8.29%
3. Average Male Salary Paid from Salary Funds.	46,462.98	44,821.98	-1,641.00	(3.53%)
4. Female FTE Paid from Salary Funds.	132.60	154.74	22.14	16.70%
5. Female Salary Paid from Salary Funds.	6,085,736.30	6,511,695.91	425,959.61	7.00%
6. Average Female Salary Paid from Salary Funds.	45,895.45	42,081.53	(3,813.92)	(8.31%)

V. Personnel -- Non Federal Certified Personnel

	FY06	FY07	Variance	Variance %
1. Male FTE Paid from Salary Funds.	39.65	44.65	5.00	12.61%
2. Male Salary Paid from Salary Funds.	2,112,550.96	2,257,272.2	144,721.24	6.85%
3. Average Male Salary Paid from Salary Funds.	53,279.97	50,554.81	(2,725.17)	(5.11%)
4. Female FTE Paid from Salary Funds.	136.56	161.46	24.90	18.23%
5. Female Salary Paid from Salary Funds.	6,480,230.09	7,013,344.4	533,114.31	8.23%
6. Average Female Salary Paid from Salary Funds.	47,453.35	43,437.04	(4,016.31)	(8.46%)

VI. Expenditures by Fund

	FY06	FY07	Variance	Variance %
1. Salary Fund--Fund 1.	8,890,023.07	9,486,065.45	596,042.38	6.70%
2. Operating Fund--Fund 2.	7,617,274.88	9,109,904.46	1,492,629.58	19.60%
3. Building Fund--Fund 3.				
4. Debt Service Fund--Fund 4.	927,027.00	922,902.00	(4,125.00)	(0.44%)
5. Capital Outlay/Dedicated M&O Fund--Fund 5.	202,276.06			
6. Federal Grants Fund--Fund 6.	1,052,751.01	1,234,957.72	182,206.71	17.31%

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7. Activity Fund--Fund 7.	567,061.83	494,509.07	(72,552.76)	(12.79%)
8. Food Service Fund--Fund 8.	669,071.61	705,477.74	36,406.13	5.44%

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