

Apr. 2019 Balance Sheet (Unaudited)

Printed: 5/13/2019 9:39 AM
 Lake Superior Academy

General Fund 11		
Account Class		
Account Number	Description	Y.T.D. Activity
11-Net_Change	Current Earnings	88,404.89
Cash Accounts		
11-2-101-0000-000-0000-00000-0000	Cash	11,017.04
11-2-131-0000-000-0000-00000-0001	Due from Capital Projects	142,640.04
11-2-192-0000-000-0000-00000-0000	Prepaid Expenses-Payroll	0.00
11-2-192-0000-000-0000-00000-0001	Prepaid Expenses-Benefits	0.00
100	Cash Accounts	<u>153,657.08</u>
Current Payables		
11-2-402-0000-000-0000-00000-0000	Accounts Payable	(40,304.85)
11-2-407-0000-000-0000-00000-0000	State Aid Note Payable	(27,551.41)
11-2-411-0000-000-0000-00000-0001	Due to Capital Projects	(141,709.21)
11-2-471-0000-000-0000-00000-0000	Deferred Revenue	(10,183.32)
400	Current Payables	<u>(219,748.79)</u>
Reserves and Fund Balance		
11-2-741-0000-000-0000-00000-0000	Fund Balance-Unreserved	(22,313.18)
700	Reserves and Fund Balance	<u>(22,313.18)</u>
11	General Fund	<u>0.00</u>
	Report Total:	<u><u>0.00</u></u>

Apr. 2019 Stmt of Activites (Unaudited)

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General Fund 11						
Account Type	I	Revenue				
Source of Revenue/Function	181	Revenue from Community Service Activities				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
Revenue						
Revenue from Community Service Activities						
11-0-181-0000-000-0000-00000-0000	Child Care Fees	1,090.00	2,713.56	6,000.00	3,286.44	45.23
181	Revenue from Community Service Activities	1,090.00	2,713.56	6,000.00	3,286.44	45.23
Miscellaneous Local Revenues						
11-0-199-0000-000-0000-00000-0000	Miscellaneous Other	0.00	6,048.00	10,000.00	3,952.00	60.48
11-0-199-0000-000-0000-00000-0002	Fee Based Preschool Tuition	4,582.25	10,601.53	11,000.00	398.47	96.38
11-0-199-0000-000-0000-00000-0005	Strings Program Grant	0.00	1,800.00	0.00	(1,800.00)	0.00
199	Miscellaneous Local Revenues	4,582.25	18,449.53	21,000.00	2,550.47	87.85
Unrestricted - State Revenues recv. grants by sch.						
11-0-311-0000-000-2070-00000-0002	Financial Analytic Tools	0.00	363.35	363.00	(0.35)	100.10
11-0-311-0010-000-0000-00000-0000	Foundation Allowance	43,808.47	318,979.73	504,531.00	185,551.27	63.22
311	Unrestricted - State Revenues recv. grants by sch.	43,808.47	319,343.08	504,894.00	185,550.92	63.25
Restricted - State Revenues recv. as grants						
11-0-312-0000-000-0000-00000-0000	Headlee Oblig.-Data Collection	142.75	1,038.58	1,678.00	639.42	61.89
11-0-312-0000-000-2100-00000-0002	Early Literacy Targeted Instruction	228.12	1,596.83	2,510.00	913.17	63.62
11-0-312-0000-000-3590-00000-0000	Computer Adaptive Tests	39.78	278.49	438.00	159.51	63.58
11-0-312-0020-000-3060-00000-0000	31A At-Risk	975.37	8,713.46	13,696.00	4,982.54	63.62
312	Restricted - State Revenues recv. as grants	1,386.02	11,627.36	18,322.00	6,694.64	63.46
Restricted Recv. from Federal Govern. Thr. State						
11-0-414-0210-000-7660-00000-0000	Title IIA	0.00	0.00	2,646.00	2,646.00	0.00
414	Restricted Recv. from Federal Govern. Thr. State	0.00	0.00	2,646.00	2,646.00	0.00
Restricted-Received from Federal Govern. public						
11-0-417-0120-000-8010-00000-0000	IDEA	0.00	0.00	1,617.00	1,617.00	0.00
417	Restricted-Received from Federal Govern. public	0.00	0.00	1,617.00	1,617.00	0.00
I	Revenue	50,866.74	352,133.53	554,479.00	202,345.47	63.51
Expense						
Elementary						
11-1-111-3110-000-0000-02700-0001	Teacher Benefits	1,398.81	10,969.90	15,983.00	5,013.10	68.63
11-1-111-3110-000-0000-02700-0002	Music Program	0.00	2,783.00	3,000.00	217.00	92.77

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Account Type	X	Expense				
Source of Revenue/Function	111	Elementary				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
11-1-111-3110-000-0000-02700-1240	Teacher Salaries	5,488.47	47,834.62	71,350.00	23,515.38	67.04
11-1-111-3110-000-0000-02700-1870	Substitute Salaries	0.00	0.00	3,000.00	3,000.00	0.00
11-1-111-3110-000-0000-02700-2820	Retirement	0.00	0.00	3,568.00	3,568.00	0.00
11-1-111-3110-000-0000-02700-2830	Employer Social Security	416.86	4,227.83	5,458.00	1,230.17	77.46
11-1-111-3110-000-0000-02700-2850	Unemployment	95.09	1,363.29	1,200.00	(163.29)	113.61
11-1-111-3110-000-0000-02700-2920	Teacher Salaries (CI)	0.00	0.00	2,600.00	2,600.00	0.00
11-1-111-3111-000-0000-02700-0000	Aide Benefits	138.67	781.40	2,150.00	1,368.60	36.34
11-1-111-3111-000-0000-02700-1630	Aide Salaries	4,210.63	37,056.72	37,000.00	(56.72)	100.15
11-1-111-3111-000-0000-02700-2830	Employer Social Security	328.91	2,894.72	2,800.00	(94.72)	103.38
11-1-111-3111-000-0000-02700-2850	Unemployment	220.46	2,060.42	2,100.00	39.58	98.12
11-1-111-3111-000-0000-02700-2920	Aide Salaries (CI)	100.00	850.00	1,300.00	450.00	65.38
11-1-111-3111-000-3060-02700-0000	31A Aide Benefits	407.69	2,081.71	1,445.00	(636.71)	144.06
11-1-111-3111-000-3060-02700-1630	31A Aide Salaries	1,150.50	10,703.06	8,667.00	(2,036.06)	123.49
11-1-111-3111-000-3060-02700-2830	Employer Social Security	88.01	818.77	2,717.00	1,898.23	30.14
11-1-111-3111-000-3060-02700-2850	Unemployment	59.36	583.78	867.00	283.22	67.33
11-1-111-3190-000-0000-02700-0001	Field Trips	0.00	325.00	1,000.00	675.00	32.50
11-1-111-5110-000-0000-02700-0000	Teaching Supplies	534.35	10,836.25	10,000.00	(836.25)	108.36
11-1-111-5110-000-0000-02700-0012	Early Literacy Targeted Grant Expenses	0.00	1,250.00	2,500.00	1,250.00	50.00
11-1-111-7910-000-0000-02700-0000	Misc. Other	0.00	1,000.00	1,000.00	0.00	100.00
111 Elementary		14,637.81	138,420.47	179,705.00	41,284.53	77.03
Special Education						
11-1-122-5110-000-2020-02700-0000	SPED Teaching Supplies	0.00	0.00	1,000.00	1,000.00	0.00
122 Special Education		0.00	0.00	1,000.00	1,000.00	0.00
Speech Pathology and Audiology Services						
11-1-215-3130-000-0000-02700-0001	Speech Services	0.00	20,151.00	23,366.00	3,215.00	86.24
11-1-215-3130-000-8010-02700-0000	IDEA Speech Services	0.00	0.00	1,617.00	1,617.00	0.00
215 Speech Pathology and Audiology Services		0.00	20,151.00	24,983.00	4,832.00	80.66
Improvement of Instruction						
11-1-221-3220-000-0000-02700-0000	Professional Development	0.00	943.77	4,000.00	3,056.23	23.59
11-1-221-3220-000-7660-02700-0000	Title IIA Prof Development	0.00	1,426.00	2,646.00	1,220.00	53.89

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Account Type	X	Expense				
Source of Revenue/Function	221	Improvement of Instruction				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
221	Improvement of Instruction	0.00	2,369.77	6,646.00	4,276.23	35.66
Supervision and Direction of Instructional Staff						
11-1-226-3220-000-0000-02700-0000	SPED Oversight	0.00	3,222.06	5,919.00	2,696.94	54.44
226	Supervision and Direction of Instructional Staff	0.00	3,222.06	5,919.00	2,696.94	54.44
Board of Education						
11-1-231-3170-000-0000-02700-0000	Legal Services	0.00	14,672.50	20,000.00	5,327.50	73.36
11-1-231-3180-000-0000-02700-0000	Audit Services	0.00	9,400.00	9,400.00	0.00	100.00
231	Board of Education	0.00	24,072.50	29,400.00	5,327.50	81.88
Executive Administration						
11-1-232-3150-000-0000-02700-0000	CSA Management Services Fee	0.00	32,572.00	51,178.00	18,606.00	63.64
11-1-232-3150-000-0000-02700-0001	BMCC Oversight Services Fee	1,355.83	9,929.12	15,696.00	5,766.88	63.26
11-1-232-7410-000-0000-02700-0000	Dues & Fees	0.00	1,259.03	4,500.00	3,240.97	27.98
232	Executive Administration	1,355.83	43,760.15	71,374.00	27,613.85	61.31
Office of the Principal						
11-1-241-3150-000-0000-02700-0001	Admin Benefits	653.86	6,551.49	6,182.00	(369.49)	105.98
11-1-241-3150-000-0000-02700-1150	Principal Salaries	3,461.54	36,346.17	45,000.00	8,653.83	80.77
11-1-241-3150-000-0000-02700-2820	Retirement	0.00	0.00	2,250.00	2,250.00	0.00
11-1-241-3150-000-0000-02700-2830	Employer Social Security	262.20	2,753.10	3,443.00	689.90	79.96
11-1-241-3150-000-0000-02700-2850	Unemployment	0.00	971.90	1,000.00	28.10	97.19
11-1-241-3151-000-0000-02700-1130	Secretary Salaries	727.63	8,048.56	10,140.00	2,091.44	79.37
11-1-241-3151-000-0000-02700-2830	Employer Social Security	62.46	643.23	776.00	132.77	82.89
11-1-241-3151-000-0000-02700-2850	Unemployment	41.80	457.24	600.00	142.76	76.21
11-1-241-3151-000-0000-02700-2920	Secretary Salaries (CI)	100.00	850.00	500.00	(350.00)	170.00
11-1-241-4140-000-0000-02700-0000	SDS Software	0.00	2,099.58	2,350.00	250.42	89.34
11-1-241-5910-000-0000-02700-0000	Office Supplies	371.94	6,546.87	6,000.00	(546.87)	109.11
11-1-241-7410-000-0000-02700-0000	Dues & Fees	0.00	2,551.24	2,500.00	(51.24)	102.05
241	Office of the Principal	5,681.43	67,819.38	80,741.00	12,921.62	84.00
Other Business Services						
11-1-259-7210-000-0000-02700-0000	SAAN Interest	102.75	1,369.93	1,288.00	(81.93)	106.36
259	Other Business Services	102.75	1,369.93	1,288.00	(81.93)	106.36

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General Fund 11						
Account Type	X	Expense				
Source of Revenue/Function	261	Operations Buildings Services				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
Operations Buildings Services						
11-1-261-3190-000-0000-02700-0000	Snow Plowing Services	210.00	4,035.00	3,000.00	(1,035.00)	134.50
11-1-261-3190-000-0000-02700-1640	Janitor Salaries	1,696.50	15,287.63	13,840.00	(1,447.63)	110.46
11-1-261-3190-000-0000-02700-2830	Employer Social Security	129.79	1,169.52	1,074.00	(95.52)	108.89
11-1-261-3190-000-0000-02700-2850	Unemployment	83.36	828.30	800.00	(28.30)	103.54
11-1-261-3410-000-0000-02700-0000	Telephone	194.47	2,661.47	4,000.00	1,338.53	66.54
11-1-261-3840-000-0000-02700-0000	Waste & Trash Disposal	89.00	652.62	1,000.00	347.38	65.26
11-1-261-3910-000-0000-02700-0000	Property and Liability Ins	601.42	5,823.16	9,000.00	3,176.84	64.70
11-1-261-4110-000-0000-02700-0000	Building Maintenance	389.40	23,263.16	25,000.00	1,736.84	93.05
11-1-261-4110-000-0000-02700-0001	Meijer Grant Expenses	0.00	4,712.50	4,713.00	0.50	99.99
11-1-261-4110-000-0000-02700-0002	DNR Grant Expenses	0.00	1,900.00	0.00	(1,900.00)	0.00
11-1-261-4120-000-0000-02700-0000	Equipment Maintenance	0.00	0.00	1,500.00	1,500.00	0.00
11-1-261-5510-000-0000-02700-0000	Gas	350.23	3,124.83	3,500.00	375.17	89.28
11-1-261-5520-000-0000-02700-0000	Electricity	630.05	4,972.84	6,000.00	1,027.16	82.88
11-1-261-5990-000-0000-02700-0000	Janitor Supplies	0.00	1,083.63	3,000.00	1,916.37	36.12
11-1-261-6410-000-0000-02700-0001	New Equipment & Furniture	0.00	6,045.80	5,000.00	(1,045.80)	120.92
261 Operations Buildings Services		4,374.22	75,560.46	81,427.00	5,866.54	92.80
Pupil Transportation Services						
11-1-271-3310-000-0000-02700-0000	Contracted Transportation	0.00	4,213.00	4,213.00	0.00	100.00
271 Pupil Transportation Services		0.00	4,213.00	4,213.00	0.00	100.00
Communication Services						
11-1-282-3510-000-0000-02700-0000	Marketing	0.00	916.31	2,000.00	1,083.69	45.82
282 Communication Services		0.00	916.31	2,000.00	1,083.69	45.82
Staff/Personnel Services						
11-1-283-3220-000-0000-02700-0000	Prof Development	0.00	5,408.63	5,000.00	(408.63)	108.17
11-1-283-4910-000-0000-02700-0000	Staff Fingerprinting	0.00	563.00	600.00	37.00	93.83
283 Staff/Personnel Services		0.00	5,971.63	5,600.00	(371.63)	106.64
Custody and Care of Children						
11-1-351-3110-000-0000-02700-1490	Childcare Salaries	315.00	3,039.00	4,922.00	1,883.00	61.74
11-1-351-3110-000-0000-02700-2830	Employer Social Security	24.10	232.51	376.00	143.49	61.84
11-1-351-3110-000-0000-02700-2850	Unemployment	16.26	164.25	150.00	(14.25)	109.50

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Account Type	X	Expense				
Source of Revenue/Function	351	Custody and Care of Children				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
11-1-351-5110-000-0000-02700-0000	Child Care Supplies	0.00	0.00	500.00	500.00	0.00
351	Custody and Care of Children	355.36	3,435.76	5,948.00	2,512.24	57.76
Fund Modifications (Other Operating Transfers Out)						
11-1-611-0000-000-0000-00000-0000	Transfer to Debt Service Fund	5,358.00	49,256.00	59,972.00	10,716.00	82.13
611	Fund Modifications (Other Operating Transfers Out)	5,358.00	49,256.00	59,972.00	10,716.00	82.13
X	Expense	31,865.40	440,538.42	560,216.00	119,677.58	78.64
11	General Fund	(19,001.34)	88,404.89	5,737.00	(82,667.89)	1,540.96
	Report Total:	19,001.34	(88,404.89)	(5,737.00)	82,667.89	1,540.96

**Lake Superior Academy
Check Register**

Check	Check Date	Vendor	Description	Amount
1695	4/10/2019	Choice Schools Associates	Employee Benefits for February 2019 est	2,000.00
		Choice Schools Associates	Employee Benefits for January 2019 act	1,113.95
		Choice Schools Associates	Employee Benefits for January 2019 est	1,500.00
		Choice Schools Associates	Payroll for February 22, 2019 est	6,000.00
		Choice Schools Associates	Payroll for February 8, 2019 est	6,000.00
		Choice Schools Associates	Payroll for January 11, 2019 act	2,239.13
		Choice Schools Associates	Payroll for January 25, 2019 act	4,844.73
		Choice Schools Associates	Payroll for January 25, 2019 est	6,000.00
1696	4/10/2019	EUPISD	2018/19 Speech Services - 1st Semester	4,168.00
1697	4/10/2019	GFL Environmental	Waste & Trash Disposal	89.00
1698	4/10/2019	Great Lakes Services	Boiler Service	157.50
1699	4/10/2019	Mark & Sons Plumbing	Hook up kitchen sink	59.06
1700	4/10/2019	Nantucket Suppy Co.	New Shelves	600.00
1701	4/10/2019	Norris Contracting	Snow Plowing Services	250.00
1702	4/10/2019	Whiskey River	Construction Pay App #6	4,017.80
		Whiskey River	Remove heaving stoop	300.00
1703	4/22/2019	Birch Point Construction	Parking Lot Resurfacing	350.00
1704	4/22/2019	Chippewa County Health Dep.	Water Testing	75.00
1705	4/22/2019	Choice Schools Associates	Building Maintenance - Water Testing	305.00
		Choice Schools Associates	Dues & Fees - Horizon Late Fee for Loan	346.92
		Choice Schools Associates	Dues & Fees - Indeed Ads	5.10
		Choice Schools Associates	Dues & Fees - Indeed Ads	6.01
		Choice Schools Associates	Employee Benefits for February 2019 actual	613.95
		Choice Schools Associates	Legal Services - Clark Hill	22.50
		Choice Schools Associates	Management Fee For February 2019	4,071.50
		Choice Schools Associates	Management Fee For January 2019	4,071.50
		Choice Schools Associates	Marketing - Graphic Design & Website Services	68.00
		Choice Schools Associates	Marketing - Graphic Design & Website Services	81.50
		Choice Schools Associates	Office Supplies - Labor Law Posters	14.99

Check	Check Date	Vendor	Description	Amount
		Choice Schools Associates	Payroll for February 22, 2019 actual	4,553.62
		Choice Schools Associates	Payroll for February 8, 2019 actual	5,058.84
		Choice Schools Associates	Payroll for March 8, 2019 Est.	6,000.00
		Choice Schools Associates	PD - Leaders Meeting 10/15 & 10/16	862.96
		Choice Schools Associates	PD - Leaders Meeting 11/7	59.23
		Choice Schools Associates	PD - Montessori Visit - Amanda Konoposka	1,007.65
		Choice Schools Associates	PD - Phonics First Level I E-Learning- Brainspring	1,015.00
		Choice Schools Associates	SPED Supervision & Appeals - Consulting & Travel	292.50
1706	4/22/2019	Elite Fund Inc	E-Rate - Category 2 Fee	55.00
1707	4/22/2019	National Office Products	Maintenance	37.82
		National Office Products	Maintenance	88.06
		National Office Products	Supply Order	12.75
		National Office Products	Supply Order Credit	(89.50)
1708	4/22/2019	Neville`s Superette	Groceries	211.17
1709	4/22/2019	Norris Contracting	Balance from salt/sand mix	50.00
1710	4/22/2019	Parker Hardware	Building Maintenance	54.09
		Parker Hardware	Building Maintenance	102.98
1711	4/22/2019	Plowin	Snow Plowing Services March	210.00
1712	4/22/2019	Scholastic Reading Club	Scholastic Reading Club Books	73.00
1713	4/22/2019	Soo Theatre Project	Tickets for Music Program	83.00
1714	4/22/2019	Standard Electric Company	Building Maintenance Supplies	12.59
		Standard Electric Company	Building Maintenance Supplies	37.33