

# Dec. 2018 Balance Sheet (Unaudited)

Printed: 1/11/2019 2:33 PM  
 Lake Superior Academy

General Fund 11		
Account Class		
Account Number	Description	Y.T.D. Activity
11-Net_Change	Current Earnings	91,045.09
<b>Cash Accounts</b>		
11-2-101-0000-000-0000-00000-0000	Cash	40,197.71
11-2-131-0000-000-0000-00000-0001	Due from Capital Projects	129,386.19
<b>100</b>	<b>Cash Accounts</b>	<u>169,583.90</u>
<b>Current Payables</b>		
11-2-402-0000-000-0000-00000-0000	Accounts Payable	(45,479.32)
11-2-407-0000-000-0000-00000-0000	State Aid Note Payable	(54,783.76)
11-2-411-0000-000-0000-00000-0001	Due to Capital Projects	(127,869.41)
11-2-471-0000-000-0000-00000-0000	Deferred Revenue	(10,183.32)
<b>400</b>	<b>Current Payables</b>	<u>(238,315.81)</u>
<b>Reserves and Fund Balance</b>		
11-2-741-0000-000-0000-00000-0000	Fund Balance-Unreserved	(22,313.18)
<b>700</b>	<b>Reserves and Fund Balance</b>	<u>(22,313.18)</u>
<b>11</b>	<b>General Fund</b>	<u>0.00</u>
	<b>Report Total:</b>	<u><u>0.00</u></u>

# Dec. 2018 Stmt of Activities (Unaudited)

Printed: 1/11/2019 2:34 PM  
Lake Superior Academy

**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
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**Revenue**

**Revenue from Community Service Activities**

11-0-181-0000-000-0000-00000-0000	Child Care Fees	0.00	460.00	3,500.00	3,040.00	13.14
<b>181</b>	<b>Revenue from Community Service Activities</b>	<b>0.00</b>	<b>460.00</b>	<b>3,500.00</b>	<b>3,040.00</b>	<b>13.14</b>

**Miscellaneous Local Revenues**

11-0-199-0000-000-0000-00000-0000	Miscellaneous Other	0.00	7,515.30	5,000.00	(2,515.30)	150.31
11-0-199-0000-000-0000-00000-0002	Fee Based Preschool Tuition	0.00	925.33	11,000.00	10,074.67	8.41
11-0-199-0000-000-0000-00000-0003	Preschool Tuition - GSRP Students	0.00	800.00	0.00	(800.00)	0.00
<b>199</b>	<b>Miscellaneous Local Revenues</b>	<b>0.00</b>	<b>9,240.63</b>	<b>16,000.00</b>	<b>6,759.37</b>	<b>57.75</b>

**Unrestricted - State Revenues recv. grants by sch.**

11-0-311-0010-000-0000-00000-0000	Foundation Allowance	43,143.07	137,585.63	490,363.00	352,777.37	28.06
<b>311</b>	<b>Unrestricted - State Revenues recv. grants by sch.</b>	<b>43,143.07</b>	<b>137,585.63</b>	<b>490,363.00</b>	<b>352,777.37</b>	<b>28.06</b>

**Restricted - State Revenues recv. as grants**

11-0-312-0000-000-0000-00000-0000	Headlee Oblig.-Data Collection	142.91	447.96	1,117.00	669.04	40.10
11-0-312-0000-000-2100-00000-0002	Early Literacy Targeted Instruction	228.12	684.36	0.00	(684.36)	0.00
11-0-312-0000-000-3590-00000-0000	Computer Adaptive Tests	119.35	119.35	0.00	(119.35)	0.00
11-0-312-0020-000-3060-00000-0000	31A At-Risk	1,240.94	3,722.81	9,481.00	5,758.19	39.27
<b>312</b>	<b>Restricted - State Revenues recv. as grants</b>	<b>1,731.32</b>	<b>4,974.48</b>	<b>10,598.00</b>	<b>5,623.52</b>	<b>46.94</b>

**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
<b>414</b>	<b>Restricted Recv. from Federal Govern. Thr. State</b>	<b>0.00</b>	<b>0.00</b>	<b>2,646.00</b>	<b>2,646.00</b>	<b>0.00</b>

**I Revenue**

		<b>44,874.39</b>	<b>152,260.74</b>	<b>523,107.00</b>	<b>370,846.26</b>	<b>29.11</b>
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**Expense**

**Elementary**

11-1-111-3110-000-0000-02700-0001	Teacher Benefits	1,298.35	5,274.20	15,653.00	10,378.80	33.69
11-1-111-3110-000-0000-02700-0002	Music Program	0.00	1,350.00	0.00	(1,350.00)	0.00
11-1-111-3110-000-0000-02700-1240	Teacher Salaries	5,488.46	25,880.76	69,850.00	43,969.24	37.05
11-1-111-3110-000-0000-02700-1870	Substitute Salaries	0.00	0.00	3,000.00	3,000.00	0.00
11-1-111-3110-000-0000-02700-2140	Dental and Vision Care	100.46	100.46	0.00	(100.46)	0.00
11-1-111-3110-000-0000-02700-2820	Retirement	0.00	0.00	3,317.00	3,317.00	0.00

# Dec. 2018 Stmt of Activities (Unaudited)

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Lake Superior Academy

General Fund 11						
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
11-1-111-3110-000-0000-02700-2830	Employer Social Security	416.86	2,560.39	4,658.00	2,097.61	54.97
11-1-111-3110-000-0000-02700-2850	Unemployment	100.86	511.77	1,080.00	568.23	47.39
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	564.05	692.48	0.00	(692.48)	0.00
11-1-111-3111-000-0000-02700-1630	Aide Salaries	6,344.75	24,329.75	43,832.00	19,502.25	55.51
11-1-111-3111-000-0000-02700-2820	Retirement	0.00	0.00	1,164.00	1,164.00	0.00
11-1-111-3111-000-0000-02700-2830	Employer Social Security	499.52	1,924.93	1,932.00	7.07	99.63
11-1-111-3111-000-0000-02700-2850	Unemployment	356.65	1,432.50	780.00	(652.50)	183.65
11-1-111-3111-000-0000-02700-2920	Aide Salaries (CI)	200.00	900.00	5,200.00	4,300.00	17.31
11-1-111-3111-000-3060-02700-1630	31A Aide Salaries	0.00	0.00	6,000.00	6,000.00	0.00
11-1-111-3111-000-3060-02700-2820	Retirement	0.00	0.00	1,000.00	1,000.00	0.00
11-1-111-3111-000-3060-02700-2830	Employer Social Security	0.00	0.00	1,881.00	1,881.00	0.00
11-1-111-3111-000-3060-02700-2850	Unemployment	0.00	0.00	600.00	600.00	0.00
11-1-111-3190-000-0000-02700-0001	Field Trips	0.00	0.00	1,000.00	1,000.00	0.00
11-1-111-5110-000-0000-02700-0000	Teaching Supplies	250.00	7,640.47	10,000.00	2,359.53	76.40
11-1-111-5110-000-0000-02700-0001	Montessori Supplies	0.00	26.56	0.00	(26.56)	0.00
11-1-111-7910-000-0000-02700-0000	Misc. Other	0.00	266.07	1,000.00	733.93	26.61
<b>111 Elementary</b>		<b>15,619.96</b>	<b>72,890.34</b>	<b>174,547.00</b>	<b>101,656.66</b>	<b>41.76</b>
<b>Special Education</b>						
11-1-122-3190-000-2020-02700-0000	SPED Contracted Services	0.00	11.00	2,000.00	1,989.00	0.55
11-1-122-5110-000-2020-02700-0000	SPED Teaching Supplies	0.00	0.00	1,000.00	1,000.00	0.00
<b>122 Special Education</b>		<b>0.00</b>	<b>11.00</b>	<b>3,000.00</b>	<b>2,989.00</b>	<b>0.37</b>
<b>Psychological Services</b>						
11-1-214-3130-000-0000-02700-0000	Psychological Services	0.00	0.00	2,000.00	2,000.00	0.00
<b>214 Psychological Services</b>		<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>Speech Pathology and Audiology Services</b>						
11-1-215-3130-000-0000-02700-0001	Speech Services	0.00	7,086.00	5,000.00	(2,086.00)	141.72
<b>215 Speech Pathology and Audiology Services</b>		<b>0.00</b>	<b>7,086.00</b>	<b>5,000.00</b>	<b>(2,086.00)</b>	<b>141.72</b>
<b>Social Work Services</b>						
11-1-216-3130-000-0000-02700-0000	Social Work Services	0.00	0.00	2,000.00	2,000.00	0.00

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General Fund 11						
Account Type	X	Expense				
Source of Revenue/Function	216	Social Work Services				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
<b>216 Social Work Services</b>		0.00	0.00	2,000.00	2,000.00	0.00
<b>Improvement of Instruction</b>						
11-1-221-3220-000-0000-02700-0000	Professional Development	0.00	303.12	4,000.00	3,696.88	7.58
11-1-221-3220-000-7660-02700-0000	Title IIA Prof Development	0.00	0.00	2,646.00	2,646.00	0.00
<b>221 Improvement of Instruction</b>		0.00	303.12	6,646.00	6,342.88	4.56
<b>Board of Education</b>						
11-1-231-3170-000-0000-02700-0000	Legal Services	0.00	8,950.00	20,000.00	11,050.00	44.75
11-1-231-3180-000-0000-02700-0000	Audit Services	0.00	9,400.00	9,100.00	(300.00)	103.30
11-1-231-3220-000-0000-02700-0000	Board Workshops & Conferences	0.00	414.79	0.00	(414.79)	0.00
<b>231 Board of Education</b>		0.00	18,764.79	29,100.00	10,335.21	64.48
<b>Executive Administration</b>						
11-1-232-3150-000-0000-02700-0000	CSA Management Services Fee	0.00	20,357.50	48,858.00	28,500.50	41.67
11-1-232-3150-000-0000-02700-0001	BMCC Oversight Services Fee	1,346.23	4,276.81	15,029.00	10,752.19	28.46
11-1-232-7410-000-0000-02700-0000	Dues & Fees	950.00	1,247.92	4,500.00	3,252.08	27.73
<b>232 Executive Administration</b>		2,296.23	25,882.23	68,387.00	42,504.77	37.85
<b>Office of the Principal</b>						
11-1-241-3150-000-0000-02700-0001	Admin Benefits	618.21	3,843.60	0.00	(3,843.60)	0.00
11-1-241-3150-000-0000-02700-1150	Principal Salaries	3,461.54	22,500.01	45,000.00	22,499.99	50.00
11-1-241-3150-000-0000-02700-2140	Dental and Vison Care	32.88	32.88	0.00	(32.88)	0.00
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	1,704.30	3,443.00	1,738.70	49.50
11-1-241-3150-000-0000-02700-2850	Unemployment	0.00	513.19	600.00	86.81	85.53
11-1-241-3150-000-0000-02700-2920	Principal Salaries (CI)	0.00	0.00	2,600.00	2,600.00	0.00
11-1-241-3151-000-0000-02700-1130	Secretary Salaries	914.30	5,101.00	8,970.00	3,869.00	56.87
11-1-241-3151-000-0000-02700-2830	Employer Social Security	69.95	357.85	686.00	328.15	52.16
11-1-241-3151-000-0000-02700-2850	Unemployment	52.67	269.41	300.00	30.59	89.80
11-1-241-4140-000-0000-02700-0000	SDS Software	0.00	2,099.58	2,000.00	(99.58)	104.98
11-1-241-5910-000-0000-02700-0000	Office Supplies	0.00	4,088.60	4,000.00	(88.60)	102.22
11-1-241-6420-000-0000-02700-0000	Technology - Non Depreciable	0.00	450.00	0.00	(450.00)	0.00
11-1-241-7410-000-0000-02700-0000	Dues & Fees	0.00	2,204.32	2,500.00	295.68	88.17

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General Fund 11						
Account Type	X	Expense				
Source of Revenue/Function	241	Office of the Principal				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
<b>241 Office of the Principal</b>		5,411.75	43,164.74	72,349.00	29,184.26	59.66
<b>Other Business Services</b>						
11-1-259-7210-000-0000-02700-0000	SAAN Interest	177.97	848.80	1,000.00	151.20	84.88
<b>259 Other Business Services</b>		177.97	848.80	1,000.00	151.20	84.88
<b>Operations Buildings Services</b>						
11-1-261-3190-000-0000-02700-0000	Snow Plowing Services	540.00	540.00	3,000.00	2,460.00	18.00
11-1-261-3190-000-0000-02700-1640	Janitor Salaries	2,079.00	7,592.63	10,530.00	2,937.37	72.10
11-1-261-3190-000-0000-02700-2830	Employer Social Security	159.04	580.83	806.00	225.17	72.06
11-1-261-3190-000-0000-02700-2850	Unemployment	117.84	435.41	225.00	(210.41)	193.52
11-1-261-3410-000-0000-02700-0000	Telephone	0.00	1,478.95	4,000.00	2,521.05	36.97
11-1-261-3840-000-0000-02700-0000	Waste & Trash Disposal	0.00	255.49	1,000.00	744.51	25.55
11-1-261-3910-000-0000-02700-0000	Property and Liability Ins	0.00	2,836.59	9,000.00	6,163.41	31.52
11-1-261-4110-000-0000-02700-0000	Building Maintenance	250.00	18,315.37	20,000.00	1,684.63	91.58
11-1-261-4110-000-0000-02700-0001	Meijer Grant Expenses	0.00	4,712.50	0.00	(4,712.50)	0.00
11-1-261-4120-000-0000-02700-0000	Equipment Maintenance	0.00	1,467.30	1,500.00	32.70	97.82
11-1-261-5510-000-0000-02700-0000	Gas	0.00	847.01	4,000.00	3,152.99	21.18
11-1-261-5520-000-0000-02700-0000	Electricity	0.00	1,559.58	8,000.00	6,440.42	19.49
11-1-261-5990-000-0000-02700-0000	Janitor Supplies	0.00	686.83	3,000.00	2,313.17	22.89
11-1-261-6410-000-0000-02700-0001	New Equipment & Furniture	0.00	4,174.55	5,000.00	825.45	83.49
<b>261 Operations Buildings Services</b>		3,145.88	45,483.04	70,061.00	24,577.96	64.92
<b>Pupil Transportation Services</b>						
11-1-271-3310-000-0000-02700-0000	Contracted Transportation	0.00	4,213.00	0.00	(4,213.00)	0.00
<b>271 Pupil Transportation Services</b>		0.00	4,213.00	0.00	(4,213.00)	0.00
<b>Communication Services</b>						
11-1-282-3510-000-0000-02700-0000	Marketing	0.00	234.82	4,000.00	3,765.18	5.87
<b>282 Communication Services</b>		0.00	234.82	4,000.00	3,765.18	5.87
<b>Staff/Personnel Services</b>						
11-1-283-3220-000-0000-02700-0000	Prof Development	347.70	3,185.80	5,000.00	1,814.20	63.72
11-1-283-4910-000-0000-02700-0000	Staff Fingerprinting	0.00	563.00	200.00	(363.00)	281.50
<b>283 Staff/Personnel Services</b>		347.70	3,748.80	5,200.00	1,451.20	72.09

# Dec. 2018 Stmt of Activities (Unaudited)

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Lake Superior Academy

General Fund 11						
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
<b>Custody and Care of Children</b>						
11-1-351-3110-000-0000-02700-0000	Child Care Benefits	0.00	0.00	330.00	330.00	0.00
11-1-351-3110-000-0000-02700-1490	Childcare Salaries	405.00	1,239.00	1,500.00	261.00	82.60
11-1-351-3110-000-0000-02700-2820	Retirement	0.00	0.00	250.00	250.00	0.00
11-1-351-3110-000-0000-02700-2830	Employer Social Security	30.98	94.78	800.00	705.22	11.85
11-1-351-3110-000-0000-02700-2850	Unemployment	23.33	71.37	120.00	48.63	59.48
11-1-351-5110-000-0000-02700-0000	Child Care Supplies	0.00	0.00	500.00	500.00	0.00
<b>351 Custody and Care of Children</b>		<b>459.31</b>	<b>1,405.15</b>	<b>3,500.00</b>	<b>2,094.85</b>	<b>40.15</b>
<b>Fund Modifications (Other Operating Transfers Out)</b>						
11-1-611-0000-000-0000-000000-0000	Transfer to Debt Service Fund	0.00	19,270.00	62,352.00	43,082.00	30.91
<b>611 Fund Modifications (Other Operating Transfers Out)</b>		<b>0.00</b>	<b>19,270.00</b>	<b>62,352.00</b>	<b>43,082.00</b>	<b>30.91</b>
<b>X Expense</b>		<b>27,458.80</b>	<b>243,305.83</b>	<b>509,142.00</b>	<b>265,836.17</b>	<b>47.79</b>
<b>11 General Fund</b>		<b>(17,415.59)</b>	<b>91,045.09</b>	<b>(13,965.00)</b>	<b>(105,010.09)</b>	<b>-651.95</b>
<b>Report Total:</b>		<b>17,415.59</b>	<b>(91,045.09)</b>	<b>13,965.00</b>	<b>105,010.09</b>	<b>-651.95</b>

**Lake Superior Academy  
Check Register**

<b>Check</b>	<b>Check Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
1621	12/5/2018	Birch Point Construction	Building Maintenance	350.00
1622	12/5/2018	EPS	Alarm System/Fire Monitoring	216.00
1623	12/5/2018	Kathy Good	Kathy Good Services	423.30
1624	12/5/2018	KSS Enterprises	Paper Towels	66.53
1625	12/5/2018	MAPSA	2019 MAPSA Membership Renewal	256.00
1626	12/5/2018	Mike Baragwanath	Water Testing	285.00
1627	12/5/2018	National Office Products	Envelopes	19.44
1628	12/5/2018	Scholastic Book Fairs	Scholastic book fair	1,028.01
1629	12/5/2018	SOS Analytical	Water Testing	674.00
1630	12/5/2018	Whiskey River	Construction Pay App #3	37,934.10
		Whiskey River	Construction Pay App #4	22,121.10