

# Mar. 2019 Balance Sheet (Unaudited)

Printed: 4/4/2019 9:40 AM  
Lake Superior Academy

General Fund 11		
Account Class		
Account Number	Description	Y.T.D. Activity
11-Net_Change	Current Earnings	81,968.67
<b>Cash Accounts</b>		
11-2-101-0000-000-0000-00000-0000	Cash	58,409.69
11-2-131-0000-000-0000-00000-0001	Due from Capital Projects	128,322.24
<b>100</b>	<b>Cash Accounts</b>	<u>186,731.93</u>
<b>Current Payables</b>		
11-2-402-0000-000-0000-00000-0000	Accounts Payable	(63,947.66)
11-2-407-0000-000-0000-00000-0000	State Aid Note Payable	(34,387.03)
11-2-411-0000-000-0000-00000-0001	Due to Capital Projects	(137,869.41)
11-2-471-0000-000-0000-00000-0000	Deferred Revenue	(10,183.32)
<b>400</b>	<b>Current Payables</b>	<u>(246,387.42)</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>

# Mar. 2019 Stmt of Activites (Unaudited)

Printed: 4/4/2019 9:39 AM  
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

**Revenue**

**Revenue from Community Service Activities**

11-0-181-0000-000-0000-00000-0000	Child Care Fees	0.00	1,338.56	6,000.00	4,661.44	22.31
<b>181</b>	<b>Revenue from Community Service Activities</b>	<b>0.00</b>	<b>1,338.56</b>	<b>6,000.00</b>	<b>4,661.44</b>	<b>22.31</b>

**Miscellaneous Local Revenues**

11-0-199-0000-000-0000-00000-0000	Miscellaneous Other	0.00	7,848.00	10,000.00	2,152.00	78.48
11-0-199-0000-000-0000-00000-0002	Fee Based Preschool Tuition	0.00	6,019.28	11,000.00	4,980.72	54.72
11-0-199-0000-000-0000-00000-0003	Preschool Tuition - GSRP Students	0.00	0.00	0.00	0.00	0.00
<b>199</b>	<b>Miscellaneous Local Revenues</b>	<b>0.00</b>	<b>13,867.28</b>	<b>21,000.00</b>	<b>7,132.72</b>	<b>66.03</b>

**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	45,861.88	275,171.26	504,531.00	229,359.74	54.54
<b>311</b>	<b>Unrestricted - State Revenues recv. grants by sch.</b>	<b>45,861.88</b>	<b>275,534.61</b>	<b>504,894.00</b>	<b>229,359.39</b>	<b>54.57</b>

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

11-0-312-0000-000-0000-00000-0000	Headlee Oblig.-Data Collection	149.15	895.83	1,678.00	782.17	53.39
11-0-312-0000-000-2100-00000-0002	Early Literacy Targeted Instruction	228.11	1,368.71	2,510.00	1,141.29	54.53
11-0-312-0000-000-3590-00000-0000	Computer Adaptive Tests	39.79	238.71	438.00	199.29	54.50
11-0-312-0020-000-3060-00000-0000	31A At-Risk	1,512.41	7,738.09	13,696.00	5,957.91	56.50
<b>312</b>	<b>Restricted - State Revenues recv. as grants</b>	<b>1,929.46</b>	<b>10,241.34</b>	<b>18,322.00</b>	<b>8,080.66</b>	<b>55.90</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>

**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
<b>417</b>	<b>Restricted-Received from Federal Govern. public</b>	<b>0.00</b>	<b>0.00</b>	<b>1,617.00</b>	<b>1,617.00</b>	<b>0.00</b>

<b>I</b>	<b>Revenue</b>	<b>47,791.34</b>	<b>300,981.79</b>	<b>554,479.00</b>	<b>253,497.21</b>	<b>54.28</b>
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**Expense**

**Elementary**

11-1-111-3110-000-0000-02700-0001	Teacher Benefits	1,398.81	9,571.09	15,983.00	6,411.91	59.88
11-1-111-3110-000-0000-02700-0002	Music Program	0.00	2,700.00	3,000.00	300.00	90.00

# Mar. 2019 Stmt of Activites (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
11-1-111-3110-000-0000-02700-1240	Teacher Salaries	5,488.47	42,346.15	71,350.00	29,003.85	59.35
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	3,810.97	5,458.00	1,647.03	69.82
11-1-111-3110-000-0000-02700-2850	Unemployment	190.78	1,268.20	1,200.00	(68.20)	105.68
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	939.63	2,150.00	1,210.37	43.70
11-1-111-3111-000-0000-02700-1630	Aide Salaries	6,678.25	33,231.15	37,000.00	3,768.85	89.81
11-1-111-3111-000-0000-02700-2830	Employer Social Security	525.04	585.43	2,800.00	2,214.57	20.91
11-1-111-3111-000-0000-02700-2850	Unemployment	354.92	1,496.51	2,100.00	603.49	71.26
11-1-111-3111-000-0000-02700-2920	Aide Salaries (CI)	200.00	1,373.69	1,300.00	(73.69)	105.67
11-1-111-3111-000-3060-02700-0000	31A Aide Benefits	0.00	1,445.00	1,445.00	0.00	100.00
11-1-111-3111-000-3060-02700-1630	31A Aide Salaries	0.00	8,667.00	8,667.00	0.00	100.00
11-1-111-3111-000-3060-02700-2830	Employer Social Security	0.00	2,717.00	2,717.00	0.00	100.00
11-1-111-3111-000-3060-02700-2850	Unemployment	0.00	867.00	867.00	0.00	100.00
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	0.00	11,270.07	10,000.00	(1,270.07)	112.70
11-1-111-5110-000-0000-02700-0001	Montessori Supplies	0.00	0.00	0.00	0.00	0.00
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
<b>111 Elementary</b>		<b>15,817.18</b>	<b>124,538.89</b>	<b>179,705.00</b>	<b>55,166.11</b>	<b>69.30</b>
<b>Special Education</b>						
11-1-122-3190-000-2020-02700-0000	SPED Contracted Services	0.00	0.00	0.00	0.00	0.00
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>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Speech Pathology and Audiology Services</b>						
11-1-215-3130-000-0000-02700-0001	Speech Services	0.00	15,983.00	23,366.00	7,383.00	68.40
11-1-215-3130-000-8010-02700-0000	IDEA Speech Services	0.00	0.00	1,617.00	1,617.00	0.00
<b>215 Speech Pathology and Audiology Services</b>		<b>0.00</b>	<b>15,983.00</b>	<b>24,983.00</b>	<b>9,000.00</b>	<b>63.98</b>
<b>Improvement of Instruction</b>						

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Lake Superior Academy

General Fund 11						
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
11-1-221-3220-000-0000-02700-0000	Professional Development	0.00	347.12	4,000.00	3,652.88	8.68
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</b>	<b>Improvement of Instruction</b>	<b>0.00</b>	<b>347.12</b>	<b>6,646.00</b>	<b>6,298.88</b>	<b>5.22</b>
<b>Supervision and Direction of Instructional Staff</b>						
11-1-226-3220-000-0000-02700-0000	SPED Oversight	0.00	2,929.56	5,919.00	2,989.44	49.49
<b>226</b>	<b>Supervision and Direction of Instructional Staff</b>	<b>0.00</b>	<b>2,929.56</b>	<b>5,919.00</b>	<b>2,989.44</b>	<b>49.49</b>
<b>Board of Education</b>						
11-1-231-3170-000-0000-02700-0000	Legal Services	0.00	14,650.00	20,000.00	5,350.00	73.25
11-1-231-3180-000-0000-02700-0000	Audit Services	0.00	9,400.00	9,400.00	0.00	100.00
11-1-231-3220-000-0000-02700-0000	Board Workshops & Conferences	0.00	0.00	0.00	0.00	0.00
<b>231</b>	<b>Board of Education</b>	<b>0.00</b>	<b>24,050.00</b>	<b>29,400.00</b>	<b>5,350.00</b>	<b>81.80</b>
<b>Executive Administration</b>						
11-1-232-3150-000-0000-02700-0000	CSA Management Services Fee	0.00	24,429.00	51,178.00	26,749.00	47.73
11-1-232-3150-000-0000-02700-0001	BMCC Oversight Services Fee	1,433.74	8,573.29	15,696.00	7,122.71	54.62
11-1-232-7410-000-0000-02700-0000	Dues & Fees	0.00	1,247.92	4,500.00	3,252.08	27.73
<b>232</b>	<b>Executive Administration</b>	<b>1,433.74</b>	<b>34,250.21</b>	<b>71,374.00</b>	<b>37,123.79</b>	<b>47.99</b>
<b>Office of the Principal</b>						
11-1-241-3150-000-0000-02700-0001	Admin Benefits	651.09	5,829.75	6,182.00	352.25	94.30
11-1-241-3150-000-0000-02700-1150	Principal Salaries	3,461.54	32,884.63	45,000.00	12,115.37	73.08
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	2,490.90	3,443.00	952.10	72.35
11-1-241-3150-000-0000-02700-2850	Unemployment	101.47	971.90	1,000.00	28.10	97.19
11-1-241-3151-000-0000-02700-1130	Secretary Salaries	612.40	7,821.43	10,140.00	2,318.57	77.13
11-1-241-3151-000-0000-02700-2830	Employer Social Security	46.85	574.91	776.00	201.09	74.09
11-1-241-3151-000-0000-02700-2850	Unemployment	31.60	416.31	600.00	183.69	69.39
11-1-241-3151-000-0000-02700-2920	Secretary Salaries (CI)	0.00	126.31	500.00	373.69	25.26
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	76.75	6,006.82	6,000.00	(6.82)	100.11
11-1-241-6420-000-0000-02700-0000	Technology - Non Depreciable	0.00	0.00	0.00	0.00	0.00
11-1-241-7410-000-0000-02700-0000	Dues & Fees	0.00	2,229.32	2,500.00	270.68	89.17

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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>		5,243.90	61,451.86	80,741.00	19,289.14	76.11
<b>Other Business Services</b>						
11-1-259-7210-000-0000-02700-0000	SAAN Interest	111.23	1,267.18	1,288.00	20.82	98.38
<b>259 Other Business Services</b>		111.23	1,267.18	1,288.00	20.82	98.38
<b>Operations Buildings Services</b>						
11-1-261-3190-000-0000-02700-0000	Snow Plowing Services	300.00	3,525.00	3,000.00	(525.00)	117.50
11-1-261-3190-000-0000-02700-1640	Janitor Salaries	2,079.00	13,591.13	13,840.00	248.87	98.20
11-1-261-3190-000-0000-02700-2830	Employer Social Security	159.05	1,039.73	1,074.00	34.27	96.81
11-1-261-3190-000-0000-02700-2850	Unemployment	107.27	744.94	800.00	55.06	93.12
11-1-261-3410-000-0000-02700-0000	Telephone	0.00	2,274.57	4,000.00	1,725.43	56.86
11-1-261-3840-000-0000-02700-0000	Waste & Trash Disposal	89.00	563.62	1,000.00	436.38	56.36
11-1-261-3910-000-0000-02700-0000	Property and Liability Ins	0.00	4,620.32	9,000.00	4,379.68	51.34
11-1-261-4110-000-0000-02700-0000	Building Maintenance	400.00	21,980.58	25,000.00	3,019.42	87.92
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	0.00	2,774.60	3,500.00	725.40	79.27
11-1-261-5520-000-0000-02700-0000	Electricity	0.00	3,583.09	6,000.00	2,416.91	59.72
11-1-261-5990-000-0000-02700-0000	Janitor Supplies	396.80	1,083.63	3,000.00	1,916.37	36.12
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>		3,531.12	66,568.26	81,427.00	14,858.74	81.75
<b>Pupil Transportation Services</b>						
11-1-271-3310-000-0000-02700-0000	Contracted Transportation	0.00	4,213.00	4,213.00	0.00	100.00
<b>271 Pupil Transportation Services</b>		0.00	4,213.00	4,213.00	0.00	100.00
<b>Communication Services</b>						
11-1-282-3510-000-0000-02700-0000	Marketing	0.00	766.81	2,000.00	1,233.19	38.34
<b>282 Communication Services</b>		0.00	766.81	2,000.00	1,233.19	38.34
<b>Staff/Personnel Services</b>						
11-1-283-3220-000-0000-02700-0000	Prof Development	0.00	4,401.17	5,000.00	598.83	88.02
11-1-283-4910-000-0000-02700-0000	Staff Fingerprinting	0.00	563.00	600.00	37.00	93.83

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General Fund 11						
Account Type	X	Expense				
Source of Revenue/Function	283	Staff/Personnel Services				
Account Number	Description	M.T.D. Activity	Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
<b>283</b>	<b>Staff/Personnel Services</b>	0.00	4,964.17	5,600.00	635.83	88.65
<b><u>Custody and Care of Children</u></b>						
11-1-351-3110-000-0000-02700-1490	Childcare Salaries	615.00	2,724.00	4,922.00	2,198.00	55.34
11-1-351-3110-000-0000-02700-2830	Employer Social Security	47.05	208.41	376.00	167.59	55.43
11-1-351-3110-000-0000-02700-2850	Unemployment	31.74	147.99	150.00	2.01	98.66
11-1-351-5110-000-0000-02700-0000	Child Care Supplies	0.00	0.00	500.00	500.00	0.00
<b>351</b>	<b>Custody and Care of Children</b>	693.79	3,080.40	5,948.00	2,867.60	51.79
<b><u>Fund Modifications (Other Operating Transfers Out)</u></b>						
11-1-611-0000-000-00000-0000	Transfer to Debt Service Fund	0.00	38,540.00	59,972.00	21,432.00	64.26
<b>611</b>	<b>Fund Modifications (Other Operating Transfers Out)</b>	0.00	38,540.00	59,972.00	21,432.00	64.26
<b>X</b>	<b>Expense</b>	26,830.96	382,950.46	560,216.00	177,265.54	68.36
<b>11</b>	<b>General Fund</b>	(20,960.38)	81,968.67	5,737.00	(76,231.67)	1,428.77
	<b>Report Total:</b>	20,960.38	(81,968.67)	(5,737.00)	76,231.67	1,428.77

**Lake Superior Academy  
Check Register**

<b>Check</b>	<b>Check Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
1676	3/4/2019	Birch Point Construction	Snow Removal	450.00
1677	3/4/2019	EUPISD	17/18 Speech Services	8,897.00
1678	3/4/2019	GFL Environmental	Waste & Trash Disposal	89.00
1679	3/4/2019	KWOZ Landscaping	DNR Grant - Trees	1,900.00
1680	3/4/2019	MRC Electric	Electric work	250.00
1681	3/4/2019	NWEA	MAP Testing Materials	812.50
1682	3/4/2019	Plowin	Snow Plowing Services February	770.00
1683	3/4/2019	Scholastic Reading Club	Teaching Supplies	377.00
1684	3/4/2019	Soo Theatre Project	Music Program Winter Semester	1,350.00
1685	3/4/2019	The Sault Events Inc	Ice Festival Sponsorship	350.00
1686	3/4/2019	Whiskey River	Construction Pay App #5	10,000.00
1687	3/19/2019	Birch Point Construction	Building Maintenance	400.00
1688	3/19/2019	Ferrellgas	Gas	857.67
1689	3/19/2019	Montessori Services	Teaching Supplies	11.18
1690	3/19/2019	Neville`s Superette	Snacks	46.92
1691	3/19/2019	Norris Contracting	Push Snowbanks Back	300.00
1692	3/19/2019	Parker Hardware	Building Maintenance	14.99
		Parker Hardware	Building Maintenance	15.99
		Parker Hardware	Building Maintenance	21.99
		Parker Hardware	Building Maintenance	23.99
		Parker Hardware	Building Maintenance	54.62
		Parker Hardware	Building Maintenance	84.59
1693	3/19/2019	Roger Schlehuber	Mileage Reimbursement to GR	396.80
1694	3/19/2019	Sault Evening News	Meeting Posting	76.75