

May 2019 Balance Sheet (Unaudited)

Printed: 6/7/2019 11:14 AM
 Lake Superior Academy

General Fund 11		
Account Class		
Account Number	Description	Y.T.D. Activity
11-Net_Change	Current Earnings	91,057.08
Cash Accounts		
11-2-101-0000-000-0000-00000-0000	Cash	21,534.99
11-2-101-0000-000-0000-00000-0002	Cash - Pex Card	500.00
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
11-2-192-0000-000-0000-00000-0002	Prepaid Expenses-Other	1,031.00
100	Cash Accounts	<u>165,706.03</u>
Current Payables		
11-2-402-0000-000-0000-00000-0000	Accounts Payable	(61,864.69)
11-2-407-0000-000-0000-00000-0000	State Aid Note Payable	(20,692.71)
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>(234,449.93)</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><u>0.00</u></u>
	Report Total:	<u><u>0.00</u></u>

May 2019 Stmt of Activites (Unaudited)

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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						
<u>Revenue from Community Service Activities</u>						
11-0-181-0000-000-0000-00000-0000	Child Care Fees	1,077.00	3,940.18	6,000.00	2,059.82	65.67
181	Revenue from Community Service Activities	1,077.00	3,940.18	6,000.00	2,059.82	65.67
<u>Miscellaneous Local Revenues</u>						
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	1,746.75	12,198.66	11,000.00	(1,198.66)	110.90
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	1,746.75	20,046.66	21,000.00	953.34	95.46
<u>Unrestricted - State Revenues recv. grants by sch.</u>						
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	45,568.53	364,548.26	504,531.00	139,982.74	72.25
311	Unrestricted - State Revenues recv. grants by sch.	45,568.53	364,911.61	504,894.00	139,982.39	72.27
<u>Restricted - State Revenues recv. as grants</u>						
11-0-312-0000-000-0000-00000-0000	Headlee Oblig.-Data Collection	148.25	1,186.83	1,678.00	491.17	70.73
11-0-312-0000-000-2100-00000-0002	Early Literacy Targeted Instruction	228.12	1,824.95	2,510.00	685.05	72.71
11-0-312-0000-000-3590-00000-0000	Computer Adaptive Tests	39.78	318.27	438.00	119.73	72.66
11-0-312-0020-000-3060-00000-0000	31A At-Risk	1,244.78	9,958.24	13,696.00	3,737.76	72.71
312	Restricted - State Revenues recv. as grants	1,660.93	13,288.29	18,322.00	5,033.71	72.53
<u>Restricted Recv. from Federal Govern. Thr. State</u>						
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
<u>Restricted-Received from Federal Govern. public</u>						
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	50,053.21	402,186.74	554,479.00	152,292.26	72.53
Expense						
<u>Elementary</u>						
11-1-111-3110-000-0000-02700-0001	Teacher Benefits	1,379.15	12,349.05	15,983.00	3,633.95	77.26
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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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	8,232.69	56,067.31	71,350.00	15,282.69	78.58
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	625.28	4,853.11	5,458.00	604.89	88.92
11-1-111-3110-000-0000-02700-2850	Unemployment	65.93	1,429.22	1,200.00	(229.22)	119.10
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	550.09	1,507.66	2,150.00	642.34	70.12
11-1-111-3111-000-0000-02700-1630	Aide Salaries	9,629.05	46,965.15	37,000.00	(9,965.15)	126.93
11-1-111-3111-000-0000-02700-2830	Employer Social Security	747.22	3,663.32	2,800.00	(863.32)	130.83
11-1-111-3111-000-0000-02700-2850	Unemployment	347.31	2,422.15	2,100.00	(322.15)	115.34
11-1-111-3111-000-0000-02700-2920	Aide Salaries (CI)	149.89	999.89	1,300.00	300.11	76.91
11-1-111-3111-000-3060-02700-0000	31A Aide Benefits	0.00	1,905.54	1,445.00	(460.54)	131.87
11-1-111-3111-000-3060-02700-1630	31A Aide Salaries	0.00	10,423.68	8,667.00	(1,756.68)	120.27
11-1-111-3111-000-3060-02700-2830	Employer Social Security	0.00	797.39	2,717.00	1,919.61	29.35
11-1-111-3111-000-3060-02700-2850	Unemployment	0.00	569.36	867.00	297.64	65.67
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	11.99	10,970.67	10,000.00	(970.67)	109.71
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		21,738.60	160,281.50	179,705.00	19,423.50	89.19
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	2,551.00	22,702.00	23,366.00	664.00	97.16
11-1-215-3130-000-8010-02700-0000	IDEA Speech Services	1,617.00	1,617.00	1,617.00	0.00	100.00
215 Speech Pathology and Audiology Services		4,168.00	24,319.00	24,983.00	664.00	97.34
Improvement of Instruction						
11-1-221-3220-000-0000-02700-0000	Professional Development	0.00	1,038.77	4,000.00	2,961.23	25.97
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	2,464.77	6,646.00	4,181.23	37.09
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	14,752.22	20,000.00	5,247.78	73.76
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	24,152.22	29,400.00	5,247.78	82.15
Executive Administration						
11-1-232-3150-000-0000-02700-0000	CSA Management Services Fee	0.00	36,643.50	51,178.00	14,534.50	71.60
11-1-232-3150-000-0000-02700-0001	BMCC Oversight Services Fee	1,416.88	11,346.00	15,696.00	4,350.00	72.29
11-1-232-7410-000-0000-02700-0000	Dues & Fees	55.00	1,314.03	4,500.00	3,185.97	29.20
232	Executive Administration	1,471.88	49,303.53	71,374.00	22,070.47	69.08
Office of the Principal						
11-1-241-3150-000-0000-02700-0001	Admin Benefits	6.50	6,557.99	6,182.00	(375.99)	106.08
11-1-241-3150-000-0000-02700-1150	Principal Salaries	5,826.41	42,172.58	45,000.00	2,827.42	93.72
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	393.30	3,146.40	3,443.00	296.60	91.39
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	1,305.85	9,354.41	10,140.00	785.59	92.25
11-1-241-3151-000-0000-02700-2830	Employer Social Security	110.53	753.76	776.00	22.24	97.13
11-1-241-3151-000-0000-02700-2850	Unemployment	41.89	499.13	600.00	100.87	83.19
11-1-241-3151-000-0000-02700-2920	Secretary Salaries (CI)	150.11	1,000.11	500.00	(500.11)	200.02
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	165.04	6,711.91	6,000.00	(711.91)	111.87
11-1-241-7410-000-0000-02700-0000	Dues & Fees	20.88	2,572.12	2,500.00	(72.12)	102.88
241	Office of the Principal	8,020.51	75,839.89	80,741.00	4,901.11	93.93
Other Business Services						
11-1-259-7210-000-0000-02700-0000	SAAN Interest	79.67	1,449.60	1,288.00	(161.60)	112.55
259	Other Business Services	79.67	1,449.60	1,288.00	(161.60)	112.55

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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	0.00	4,035.00	3,000.00	(1,035.00)	134.50
11-1-261-3190-000-0000-02700-1640	Janitor Salaries	2,889.00	18,176.63	13,840.00	(4,336.63)	131.33
11-1-261-3190-000-0000-02700-2830	Employer Social Security	221.01	1,390.53	1,074.00	(316.53)	129.47
11-1-261-3190-000-0000-02700-2850	Unemployment	65.82	894.12	800.00	(94.12)	111.77
11-1-261-3410-000-0000-02700-0000	Telephone	194.47	2,855.94	4,000.00	1,144.06	71.40
11-1-261-3840-000-0000-02700-0000	Waste & Trash Disposal	89.00	741.62	1,000.00	258.38	74.16
11-1-261-3910-000-0000-02700-0000	Property and Liability Ins	601.42	6,424.58	9,000.00	2,575.42	71.38
11-1-261-4110-000-0000-02700-0000	Building Maintenance	1,318.06	24,883.48	25,000.00	116.52	99.53
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	400.45	3,525.28	3,500.00	(25.28)	100.72
11-1-261-5520-000-0000-02700-0000	Electricity	406.85	5,379.69	6,000.00	620.31	89.66
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		6,186.08	82,048.80	81,427.00	(621.80)	100.76
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	10.00	926.31	2,000.00	1,073.69	46.32
282 Communication Services		10.00	926.31	2,000.00	1,073.69	46.32
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	888.00	3,927.00	4,922.00	995.00	79.78
11-1-351-3110-000-0000-02700-2830	Employer Social Security	67.93	300.44	376.00	75.56	79.90
11-1-351-3110-000-0000-02700-2850	Unemployment	45.82	210.07	150.00	(60.07)	140.05

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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	
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	1,001.75	4,437.51	5,948.00	1,510.49	74.61	
Fund Modifications (Other Operating Transfers Out)							
11-1-611-0000-000-0000-00000-0000	Transfer to Debt Service Fund	5,358.00	54,614.00	59,972.00	5,358.00	91.07	
611	Fund Modifications (Other Operating Transfers Out)	5,358.00	54,614.00	59,972.00	5,358.00	91.07	
X	Expense	48,034.49	493,243.82	560,216.00	66,972.18	88.05	
11	General Fund	(2,018.72)	91,057.08	5,737.00	(85,320.08)	1,587.19	
	Report Total:	2,018.72	(91,057.08)	(5,737.00)	85,320.08	1,587.19	

**Lake Superior Academy
Check Register**

Check	Check Date	Vendor	Description	Amount
1715	5/13/2019	EPS	Alarm Monitoring & Fire Testing	216.00
1716	5/13/2019	Ferrellgas	Propane	350.23
1717	5/13/2019	GFL Environmental	Waste & Trash Disposal - May	89.00
1718	5/13/2019	National Office Products	Copier Maintenance	82.45
		National Office Products	Supply Order	5.00
		National Office Products	Supply Order	12.00
		National Office Products	Supply Order	32.00
		National Office Products	Supply Order	39.50
		National Office Products	Supply Order	52.00
1719	5/13/2019	Susie Schlehuder	Reimburse for Landscape Boarders	250.00
1720	5/30/2019	Birch Point Construction	Building Maintenance Projects & Mileage	790.00
1721	5/30/2019	Center for School Advancement	PD - Montessori Visit - Amanda Konoposka	596.65
		Center for School Advancement	Title II PD - Montessori Visit - Amanda Konoposka	411.00
1722	5/30/2019	Chippewa County Health Dep.	Hearing & Vision Screening	20.88
1723	5/30/2019	Choice Schools Associates	Credit for Montessori Visit - Amanda Konoposka	(1,007.65)
		Choice Schools Associates	Employee Benefits for March 2019 Est.	2,000.00
		Choice Schools Associates	Employee Dental Benefits Aug-Oct - Holloway	301.38
		Choice Schools Associates	Management Fee For March 2019	4,071.50
		Choice Schools Associates	Payroll for March 22, 2019 Est.	6,000.00
		Choice Schools Associates	Payroll for March 8, 2019 Actual	4,800.56
		Choice Schools Associates	PD - Leaders Meeting 3/5	85.27
1724	5/30/2019	EUPISD	IDEA Speech Services - 2nd Semester	1,617.00
		EUPISD	Speech Services - 2nd Semester	2,551.00
1725	5/30/2019	Neville`s Superette	Classroom Food	122.43
1726	5/30/2019	Parker Hardware	Building Maintenance Supplies	14.10
		Parker Hardware	Building Maintenance Supplies	23.98
		Parker Hardware	Building Maintenance Supplies	27.16
		Parker Hardware	Building Maintenance Supplies	45.96
		Parker Hardware	Building Maintenance Supplies	47.96

Check	Check Date	Vendor	Description	Amount
		Parker Hardware	Building Maintenance Supplies	58.28
		Parker Hardware	Building Maintenance Supplies	99.81
		Parker Hardware	Credit for Building Maintenance Supplies	(14.99)
1727	5/30/2019	Roger Schlehuber	Mileage to pick up border for outdoor classroom	62.06
1728	5/30/2019	Thrun Law	Legal Services	79.72