

Nov 2018 Balance Sheet (Unaudited)

Printed: 12/10/2018 12:20 PM
 Lake Superior Academy

General Fund 11		
Account Class		
Account Number	Description	Y.T.D. Activity
11-Net_Change	Current Earnings	105,202.39
Cash Accounts		
11-2-101-0000-000-0000-00000-0000	Cash	45,304.66
11-2-131-0000-000-0000-00000-0001	Due from Capital Projects	66,134.99
100	Cash Accounts	<u>111,439.65</u>
Current Payables		
11-2-402-0000-000-0000-00000-0000	Accounts Payable	(16,853.07)
11-2-407-0000-000-0000-00000-0000	State Aid Note Payable	(61,544.16)
11-2-411-0000-000-0000-00000-0001	Due to Capital Projects	(105,748.31)
11-2-471-0000-000-0000-00000-0000	Deferred Revenue	(10,183.32)
400	Current Payables	<u>(194,328.86)</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>

Nov 2018 Stmt of Activities (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	0.00	200.00	3,500.00	3,300.00	5.71
181	Revenue from Community Service Activities	0.00	200.00	3,500.00	3,300.00	5.71
Miscellaneous Local Revenues						
11-0-199-0000-000-0000-00000-0000	Miscellaneous Other	0.00	5,819.00	5,000.00	(819.00)	116.38
11-0-199-0000-000-0000-00000-0002	Fee Based Preschool Tuition	102.92	102.92	11,000.00	10,897.08	0.94
199	Miscellaneous Local Revenues	102.92	5,921.92	16,000.00	10,078.08	37.01
Unrestricted - State Revenues recv. grants by sch.						
11-0-311-0010-000-0000-00000-0000	Foundation Allowance	48,509.14	94,442.56	490,363.00	395,920.44	19.26
311	Unrestricted - State Revenues recv. grants by sch.	48,509.14	94,442.56	490,363.00	395,920.44	19.26
Restricted - State Revenues recv. as grants						
11-0-312-0000-000-0000-00000-0000	Headlee Oblig.-Data Collection	156.74	305.05	1,117.00	811.95	27.31
11-0-312-0000-000-2100-00000-0002	Early Literacy Targeted Instruction	456.24	456.24	0.00	(456.24)	0.00
11-0-312-0020-000-3060-00000-0000	31A At-Risk	1,240.72	2,481.87	9,481.00	6,999.13	26.18
312	Restricted - State Revenues recv. as grants	1,853.70	3,243.16	10,598.00	7,354.84	30.60
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
I	Revenue	50,465.76	103,807.64	523,107.00	419,299.36	19.84
Expense						
Elementary						
11-1-111-3110-000-0000-02700-0001	Teacher Benefits	1,379.15	3,975.85	15,653.00	11,677.15	25.40
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	8,232.69	20,392.30	69,850.00	49,457.70	29.19
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	3,317.00	3,317.00	0.00
11-1-111-3110-000-0000-02700-2830	Employer Social Security	625.29	2,143.53	4,658.00	2,514.47	46.02
11-1-111-3110-000-0000-02700-2850	Unemployment	166.17	410.91	1,080.00	669.09	38.05
11-1-111-3110-000-0000-02700-2920	Teacher Salaries (CI)	0.00	0.00	2,600.00	2,600.00	0.00

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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
11-1-111-3111-000-0000-02700-0000	Aide Benefits	70.66	128.43	0.00	(128.43)	0.00
11-1-111-3111-000-0000-02700-1630	Aide Salaries	8,822.50	17,985.00	43,832.00	25,847.00	41.03
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	696.15	1,425.41	1,932.00	506.59	73.78
11-1-111-3111-000-0000-02700-2850	Unemployment	525.02	1,075.85	780.00	(295.85)	137.93
11-1-111-3111-000-0000-02700-2920	Aide Salaries (CI)	300.00	700.00	5,200.00	4,500.00	13.46
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	1,618.41	7,012.54	10,000.00	2,987.46	70.13
11-1-111-7910-000-0000-02700-0000	Misc. Other	0.00	266.07	1,000.00	733.93	26.61
111 Elementary		22,436.04	56,865.89	174,547.00	117,681.11	32.58
Special Education						
11-1-122-3190-000-2020-02700-0000	SPED Contracted Services	0.00	0.00	2,000.00	2,000.00	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
122 Special Education		0.00	0.00	3,000.00	3,000.00	0.00
Psychological Services						
11-1-214-3130-000-0000-02700-0000	Psychological Services	0.00	0.00	2,000.00	2,000.00	0.00
214 Psychological Services		0.00	0.00	2,000.00	2,000.00	0.00
Speech Pathology and Audiology Services						
11-1-215-3130-000-0000-02700-0001	Speech Services	7,086.00	7,086.00	5,000.00	(2,086.00)	141.72
215 Speech Pathology and Audiology Services		7,086.00	7,086.00	5,000.00	(2,086.00)	141.72
Social Work Services						
11-1-216-3130-000-0000-02700-0000	Social Work Services	0.00	0.00	2,000.00	2,000.00	0.00
216 Social Work Services		0.00	0.00	2,000.00	2,000.00	0.00
Improvement of Instruction						
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

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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	303.12	6,646.00	6,342.88	4.56
Board of Education						
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
231	Board of Education	0.00	18,764.79	29,100.00	10,335.21	64.48
Executive Administration						
11-1-232-3150-000-0000-02700-0000	CSA Management Services Fee	0.00	16,286.00	48,858.00	32,572.00	33.33
11-1-232-3150-000-0000-02700-0001	BMCC Oversight Services Fee	1,510.89	2,930.58	15,029.00	12,098.42	19.50
11-1-232-7410-000-0000-02700-0000	Dues & Fees	0.00	297.92	4,500.00	4,202.08	6.62
232	Executive Administration	1,510.89	19,514.50	68,387.00	48,872.50	28.54
Office of the Principal						
11-1-241-3150-000-0000-02700-0001	Admin Benefits	666.99	3,225.39	0.00	(3,225.39)	0.00
11-1-241-3150-000-0000-02700-1150	Principal Salaries	5,192.31	19,038.47	45,000.00	25,961.53	42.31
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	1,442.10	3,443.00	2,000.90	41.88
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	1,604.95	4,186.70	8,970.00	4,783.30	46.67
11-1-241-3151-000-0000-02700-2830	Employer Social Security	90.39	287.90	686.00	398.10	41.97
11-1-241-3151-000-0000-02700-2850	Unemployment	68.05	216.74	300.00	83.26	72.25
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	338.41	4,079.83	4,000.00	(79.83)	102.00
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	1,601.05	2,500.00	898.95	64.04
241	Office of the Principal	8,354.40	37,140.95	72,349.00	35,208.05	51.34
Other Business Services						
11-1-259-7210-000-0000-02700-0000	SAAN Interest	204.02	670.83	1,000.00	329.17	67.08
259	Other Business Services	204.02	670.83	1,000.00	329.17	67.08
Operations Buildings Services						

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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
11-1-261-3190-000-0000-02700-0000	Snow Plowing Services	0.00	0.00	3,000.00	3,000.00	0.00
11-1-261-3190-000-0000-02700-1640	Janitor Salaries	2,250.00	5,513.63	10,530.00	5,016.37	52.36
11-1-261-3190-000-0000-02700-2830	Employer Social Security	172.13	421.79	806.00	384.21	52.33
11-1-261-3190-000-0000-02700-2850	Unemployment	129.60	317.57	225.00	(92.57)	141.14
11-1-261-3410-000-0000-02700-0000	Telephone	185.82	1,368.98	4,000.00	2,631.02	34.22
11-1-261-3840-000-0000-02700-0000	Waste & Trash Disposal	38.00	255.49	1,000.00	744.51	25.55
11-1-261-3910-000-0000-02700-0000	Property and Liability Ins	568.93	2,836.59	9,000.00	6,163.41	31.52
11-1-261-4110-000-0000-02700-0000	Building Maintenance	3,457.29	17,331.45	20,000.00	2,668.55	86.66
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	490.68	4,000.00	3,509.32	12.27
11-1-261-5520-000-0000-02700-0000	Electricity	0.00	1,189.76	8,000.00	6,810.24	14.87
11-1-261-5990-000-0000-02700-0000	Janitor Supplies	0.00	581.83	3,000.00	2,418.17	19.39
11-1-261-6410-000-0000-02700-0001	New Equipment & Furniture	958.61	4,174.55	5,000.00	825.45	83.49
261 Operations Buildings Services		7,760.38	40,662.12	70,061.00	29,398.88	58.04
<u>Pupil Transportation Services</u>						
11-1-271-3310-000-0000-02700-0000	Contracted Transportation	4,213.00	4,213.00	0.00	(4,213.00)	0.00
271 Pupil Transportation Services		4,213.00	4,213.00	0.00	(4,213.00)	0.00
<u>Communication Services</u>						
11-1-282-3510-000-0000-02700-0000	Marketing	0.00	177.17	4,000.00	3,822.83	4.43
282 Communication Services		0.00	177.17	4,000.00	3,822.83	4.43
<u>Staff/Personnel Services</u>						
11-1-283-3220-000-0000-02700-0000	Prof Development	116.15	2,832.82	5,000.00	2,167.18	56.66
11-1-283-4910-000-0000-02700-0000	Staff Fingerprinting	0.00	563.00	200.00	(363.00)	281.50
283 Staff/Personnel Services		116.15	3,395.82	5,200.00	1,804.18	65.30
<u>Custody and Care of Children</u>						
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	546.00	834.00	1,500.00	666.00	55.60
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	41.78	63.80	800.00	736.20	7.98

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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
11-1-351-3110-000-0000-02700-2850	Unemployment	31.44	48.04	120.00	71.96	40.03
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		619.22	945.84	3,500.00	2,554.16	27.02
Fund Modifications (Other Operating Transfers Out)						
11-1-611-0000-000-0000-000000-0000	Transfer to Debt Service Fund	2,162.00	19,270.00	62,352.00	43,082.00	30.91
611 Fund Modifications (Other Operating Transfers Out)		2,162.00	19,270.00	62,352.00	43,082.00	30.91
X Expense		54,462.10	209,010.03	509,142.00	300,131.97	41.05
11 General Fund		3,996.34	105,202.39	(13,965.00)	(119,167.39)	-753.33
	Report Total:	(3,996.34)	(105,202.39)	13,965.00	119,167.39	-753.33

**Lake Superior Academy
Check Register**

Check	Check Date	Vendor	Description	Amount
1608	11/7/2018	Choice Schools Associates	Employee Benefits for November 2018 est	3000
		Choice Schools Associates	Management Fee for October 2018	4071.5
		Choice Schools Associates	Payroll for November 16, 2018 est	4000
1609	11/7/2018	GFL Environmental	September Monthly Charge	38
1610	11/7/2018	Horizon Bank	Void Oct State Aid Note Int Payment	-216.88
		Horizon Bank	Void Oct State Aid Note Int Payment	216.88
		Horizon Bank	Void Oct State Aid Note Prin Payment	-6721.49
		Horizon Bank	Void Oct State Aid Note Prin Payment	6721.49
1611	11/7/2018	KSS Enterprises	Janitor Supplies	171.81
1612	11/7/2018	Maner Costerisan	Audit Services for 17/18	1000
1613	11/7/2018	Northwoods Christian Camp	Harvest Day Rental	325
1614	11/16/2018	Horizon Bank	Oct State Aid Note Int Payment	216.88
		Horizon Bank	Oct State Aid Note Prin Payment	6721.49
1615	11/26/2018	Birch Point Construction	Building Maintenance	1260
1616	11/26/2018	Choice Schools Associates	Employee Benefits for October 2018 Actual	1963.09
		Choice Schools Associates	Payroll for November 2, 2018 actual	5179.19
		Choice Schools Associates	Payroll for November 30, 2018 Est	4000
		Choice Schools Associates	Payroll for October 19, 2018 Actual	5342.66
1617	11/26/2018	EUPISD	Speech Services for 2016/17	7086
1618	11/26/2018	Ojibwe Charter School	Contracted Transportation to Temp Classroom	4213
1619	11/26/2018	Roger Schlehuber	Mileage and Maintenance Reimbursement	667.16
		Roger Schlehuber	Remibursement for Cabinets	958.61
1620	11/28/2018	Horizon Bank	Nov State Aid Note Interest Payment	204.02
		Horizon Bank	Nov State Aid Note Principal Payment	6734.35