

Finance Committee

Meeting Minutes for Oct 20, 2008 at 7:00 p.m. at LILA

Present: Amy Thorp, Julie Lundgren

Absent: Chad Bloomberg

Call to Order: 7:00 p.m.

1. Audit Update: reviewed audit revisions and current status
2. Policy review: upcoming work
 - a. Fund Balance Policy: Members Thorp and Lundgren reviewed fund balance policies from two other charters. They drafted a fund balance policy, including language referring to fund balance from our loan agreement with the City of Pine City associated with the 2006 bond sales.
 - b. Gift Acceptance Policy 104 review of proposed changes (Member Thorp). Member Thorp emailed her final draft to Members Lundgren and Bloomberg.
 - c. Document Retention and Destruction (Chad Bloomberg). Member Bloomberg earlier in the day relayed that he did not have a draft ready to present to the committee at this time.
 - d. Field Trip Policy: Members Thorp and Lundgren reviewed points they would like to see this new policy address:
 - i. Have students pay for each field trip as it occurs, not for a whole year's field trips at once.
 - ii. If there is extra money, does it follow the grade or stay in the grade? If it follows the grade, the policy needs to say what happens to the money when the grade graduates.
 - iii. Member Lundgren will review sample policies and present a draft to the committee at its next meeting.
3. September bank statement reviewed

Meeting adjourned at 8:15 p.m.



School Business
Solutions, Inc.

Lakes International Language Academy September 2008 Financial Statements Overview

Attached are the monthly financial statements for Lakes International Language Academy. School Business Solutions, Inc. (SBS) compiled the financial statements from information supplied by the management of Lakes International Language Academy. The summary below highlights information from the compiled financial statements.

Balance Sheet

Assets

- LILA closed the month of September with a reconciled cash balance of \$496,028 and \$400,000 in CDs.
- Estimated FY08 State Aids Receivables are \$93,532 at month end.
- Estimated FY08 Federal Aids Receivables are \$2,937 for the FY08 Title Funds.
- The school is due \$38,131 from the Building Company for the Rice Creek Watershed project.
- The school's fixed assets amounted to \$128,731 with an accumulated depreciation of (\$44,787).

Liabilities

- LILA ended the month with \$9,738 in TRA & PERA retirement liabilities that will be paid in October.
- Employee LTD deductions were at \$388 at the end of the month.

SBS is not aware of additional liabilities incurred by the school during the month.

Fund Balance The unreserved fund balance FY08 was \$701,734. The FY08 audit has not been finalized but we do not anticipate this number to change.

The combined net income for FY09 is \$160,965 with a net income of \$152,990 for the General Fund & \$7,975 in the Community Fund.

Income Statement

Revenues

During the month, LILA received \$399,031 in revenue. The year to date revenue of \$1,044,597 represents 27% of the FY09 revenue budget.

Expenditures

During the month of September, the school expended \$432,300. The year to date expenses of \$883,631 represents 23% of the FY09 expense budget.

Included with the reports are the cash flow statement and disbursements register for the month. The cash flow has been updated with actual data through the month of September.

Should there be questions regarding the information above or contained within the enclosed financial statements, please direct them to SBS using the contact information listed below.

Overview Prepared by:

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**Lakes International Language Academy
Summary Income Expense Statement
Fiscal Year 2009
For Period Ending September 30, 2008**

	September Activity	Year-To-Date Activity	Original Budget	Budget Amount Remaining	% of Budget
Fund 01 - General Fund					
Revenue					
State Revenue					
State General Education Aid	266,560.81	797,916.06	2,718,879.90	1,920,963.84	29%
State Lease Aid	-	-	579,600.00	579,600.00	0%
State Sped Aid	4,802.19	9,284.01	-	(9,284.01)	N/A
Total State Revenue	271,363.00	807,200.07	3,298,479.90	2,491,279.83	24%
Federal Revenue					
Federal Title Monies	-	-	16,314.00	16,314.00	0%
Federal FLAP Grant	5,622.62	5,622.62	264,946.00	259,323.38	2%
Total Federal Revenue	5,622.62	5,622.62	281,260.00	275,637.38	2%
General Local Revenue					
MN Facilities Incentive Grant	82,004.00	108,570.00	-	(108,570.00)	N/A
Interest Earned	217.69	447.10	8,000.00	7,552.90	6%
Misc. Rev. Local	2,500.00	6,633.00	7,609.94	976.94	87%
Rent	50.00	50.00	10,000.00	9,950.00	1%
GENERAL DONATIONS	800.00	800.00	-	(800.00)	N/A
Tuition Payments	-	-	7,000.00	7,000.00	0%
Federal Grant Equipment Sale	-	-	1,300.00	1,300.00	0%
Medtronic Grant	-	-	100.00	100.00	0%
Field Trips	1,116.00	4,866.00	24,000.00	19,134.00	20%
Insurance Recovery	-	23,098.40	-	(23,098.40)	N/A
Total General Local Revenue	86,687.69	144,464.50	58,009.94	(86,454.56)	249%
Total Revenue	363,673.31	957,287.19	3,637,749.84	2,680,462.65	26%
Expenditures					
Administration					
Salaries and Wages	18,330.60	37,992.20	175,999.20	138,007.00	22%
Benefits	4,485.97	14,279.06	72,948.03	58,668.97	20%
Purchased Services	6,514.67	21,022.75	103,000.00	81,977.25	20%
Supplies	2,912.21	5,087.85	16,750.00	11,662.15	30%
Equipment	-	-	1,000.00	1,000.00	0%
Financing Expenses	-	-	200.00	200.00	0%
Dues and Membership	1,573.75	2,411.75	15,550.00	13,138.25	16%
Total Administration	33,817.20	80,793.61	385,447.23	304,653.62	21%
General Education					
Salaries and Wages	105,959.24	157,991.39	1,304,097.60	1,146,216.21	12%
Benefits	29,251.55	47,620.42	306,013.90	258,387.42	16%
Purchased Services	821.00	1,142.01	25,542.25	24,400.24	4%
Supplies	1,188.13	10,007.03	46,816.00	36,808.97	21%
Equipment	-	6,171.16	28,000.00	21,828.84	22%
Dues and Membership	1,395.00	6,347.50	3,454.00	(2,893.50)	184%
Total General Education	138,614.92	229,279.51	1,713,923.75	1,484,748.18	13%
State Special Education					
Salaries and Wages	2,363.64	4,727.28	-	(4,727.28)	N/A
Employee Benefits	1,157.55	1,389.93	-	(1,389.93)	N/A
Purchased Services	-	-	40,000.00	40,000.00	0%
Supplies and Materials	1,047.51	1,047.51	-	(1,047.51)	N/A
Total State Special Education	4,568.70	7,164.72	40,000.00	32,835.28	18%

**Lakes International Language Academy
Summary Income Expense Statement
Fiscal Year 2009
For Period Ending September 30, 2008**

	September Activity	Year-To-Date Activity	Original Budget	Budget Amount Remaining	% of Budget
Title Funds					
Salaries and Wages	(167.00)	204.00	12,573.60	12,369.60	2%
Benefits	11.05	26.83	2,090.56	2,063.73	1%
Total General Education	(155.95)	230.83	14,664.16	14,433.33	2%
Instructional Support Services					
Salaries and Wages	26,701.93	55,061.34	114,940.80	59,879.46	48%
Benefits	5,443.24	9,493.96	22,949.78	13,455.82	41%
Purchased Services	9,461.42	15,261.53	16,450.00	1,188.47	93%
Supplies	265.67	265.67	9,661.20	9,395.53	3%
Equipment	-	-	1,000.00	1,000.00	0%
Dues and Membership	-	-	150.00	150.00	0%
Total Instructional Support	41,872.26	80,082.50	165,151.78	85,069.28	48%
Student Support Services					
Salaries and Wages	2,753.77	4,119.37	34,528.00	30,408.63	12%
Benefits	288.33	520.02	5,442.55	4,922.53	10%
Supplies	35.04	35.04	500.00	464.96	7%
Equipment	-	-	3,630.00	3,630.00	0%
Dues and Membership	-	-	585.00	585.00	0%
Total Student Support Services	3,077.14	4,674.43	44,685.55	40,011.12	10%
Leases and Maintenance					
Salaries and Wages	14,999.87	27,640.57	102,169.60	74,529.03	27%
Benefits	3,020.84	6,247.12	26,989.40	20,742.28	23%
Purchased Services	16,004.13	36,398.92	175,200.00	138,801.08	21%
Facility	49,916.67	149,750.01	644,000.00	494,249.99	23%
Supplies	1,324.71	7,643.42	26,700.00	19,056.58	29%
Leasehold Improvements	-	-	-	-	-
Total Leases and Maintenance	85,266.22	227,680.04	975,059.00	747,378.96	23%
MN Facilities Incentive Grant					
Leasehold Improvements	82,014.00	133,570.00	-	(133,570.00)	N/A
Total MN Facilities Incentive Grant	82,014.00	133,570.00	-	(133,570.00)	N/A
Federal FLAP Grant					
Salaries and Wages	8,780.95	28,053.72	124,459.96	96,406.24	23%
Benefits	2,933.36	4,994.86	30,489.81	25,494.95	16%
Purchased Services	(122.78)	980.43	43,391.43	42,411.00	2%
Supplies	6,592.24	6,592.24	22,000.00	15,407.76	30%
Equipment	-	-	50,000.00	50,000.00	0%
Dues and Membership	200.00	200.00	-	(200.00)	N/A
Total Federal Grant	18,383.77	40,821.25	270,341.20	229,519.95	15%
Total Expenditures	407,458.26	804,296.89	3,609,272.67	2,805,079.72	22%
General Fund Net Income	(43,784.95)	152,990.30	28,477.17	(124,617.07)	
Fund 04 - Community Service Fund					
Amigos Revenue					
Local Revenue	27,987.59	59,778.79	172,525.00	112,746.21	35%
Total Revenue	27,987.59	59,778.79	172,525.00	112,746.21	35%

**Lakes International Language Academy
Summary Income Expense Statement
Fiscal Year 2009
For Period Ending September 30, 2008**

	September Activity	Year-To-Date Activity	Original Budget	Budget Amount Remaining	% of Budget
Expenditures					
Salaries and Wages	25,763.80	48,907.39	101,933.00	53,025.61	48%
Benefits	3,474.03	7,705.29	23,626.30	15,921.01	33%
Purchased Services	-	1,495.78	7,100.00	5,604.22	21%
Supplies and Materials	752.04	3,145.39	11,000.00	7,854.61	29%
Total Expenditures	29,989.87	61,253.85	143,659.30	82,405.45	43%
Amigos Net Income	(2,002.28)	(1,475.06)	28,865.70	30,340.76	
Camp Del Sol					
Revenue					
Local Revenue	-	10,700.00	10,600.00	(100.00)	101%
Total Revenue	-	10,700.00	10,600.00	(100.00)	101%
Expenditures					
Salaries and Wages	(9,796.61)	6,847.00	8,320.00	1,473.00	82%
Benefits	(477.84)	879.88	1,166.88	287.00	75%
Purchased Services	-	42.00	100.00	58.00	42%
Supplies and Materials	191.76	1,889.59	1,000.00	(889.59)	189%
Total Expenditures	(10,082.69)	9,658.47	10,586.88	928.41	91%
Camp Del Sol Net Income	10,082.69	1,041.53	13.12	(1,028.41)	
Amiguitos					
Revenue					
Local Revenue	7,370.00	14,149.40	90,000.00	75,850.60	16%
Total Revenue	7,370.00	14,149.40	90,000.00	75,850.60	16%
Expenditures					
Salaries and Wages	473.74	3,416.92	45,773.00	42,356.08	7%
Benefits	512.52	1,057.38	9,630.81	8,573.43	11%
Supplies and Materials	244.70	244.70	2,100.00	1,855.30	12%
Total Expenditures	1,230.96	4,719.00	57,503.81	52,784.81	8%
Camp Del Sol Net Income (Loss)	6,139.04	9,430.40	32,496.19	23,065.79	
Language Ambassadors					
Revenue					
Local Revenue	-	2,681.25	-	(2,681.25)	N/A
Total Revenue	-	2,681.25	-	(2,681.25)	N/A
Expenditures					
Salaries and Wages	1,723.12	1,723.12	-	(1,723.12)	N/A
Benefits	1,980.00	1,980.00	-	(1,980.00)	N/A
Purchased Services	-	-	-	-	N/A
Total Expenditures	3,703.12	3,703.12	-	(3,703.12)	N/A
Language Amb. Net Income (Loss)	(3,703.12)	(1,021.87)	-	1,021.87	
COMBINED FUND 04 - NET INCOME	10,516.33	7,975.00	61,375.01	53,400.01	
Net Income - All Funds	(33,268.62)	160,965.30	89,852.18	(71,217.06)	

Lakes International Language Academy
Cash Flow Projection FY 2009

This is a working draft based on best estimate at this time

Estimated Receipts By Category						School Disbursements			Estimated Accumulative Cash Balance	
FY 08-09 State Rev.	FY 07-08 State, Fed. Holdback	Other Local Receipts	Investments	FY 08-09 Federal Rev.	Total Revenues	Payroll Disbursements	FY 08-09 Acct. Payable Disbursements	Total Disbursements		
						FY 2009 Beginning Cash Balance			\$ 80,990	
2008										
Jul 1-15	133,374	14,929	-	-	20,042	168,345	46,854	6,358	53,211	196,124
Jul 16-31	133,374	-	32,164	-	-	165,539	24,173	134,273	158,446	203,217
Aug 1-15	135,129	-	8,095	-	47,318	190,542	27,691	52,999	80,691	313,068
Aug 16-31	133,959	113,529	60,176	-	-	307,665	111,621	93,803	205,425	415,308
Sep 1-15	137,093	561	21,059	-	5,623	164,335	110,162	117,430	227,592	352,051
Sep 16-30	134,270	112,497	18,983	-	82,004	347,755	109,927	93,851	203,778	496,028
Oct 1-15	129,071	-	17,874	-	-	146,945	86,509	66,805	153,314	489,659
Oct 16-31	129,071	83,854	6,473	-	1,631	221,029	89,790	180,589	270,379	440,309
Nov 1-15	129,071	-	17,241	-	70,315	216,626	92,016	59,908	151,924	505,011
Nov 16-30	129,071	-	5,279	-	1,631	135,981	108,214	80,281	188,496	452,496
Dec 1-15	129,071	-	26,528	-	-	155,599	83,926	32,177	116,103	491,993
Dec 16-31	129,071	-	7,979	-	1,631	138,682	80,967	5,902	86,869	543,805
2009										
Jan 1-15	129,071	-	23,861	-	-	152,932	93,555	129,309	222,864	473,874
Jan 16-31	129,071	13,976	11,624	-	1,631	156,303	78,375	21,028	99,403	530,774
Feb 1-15	129,071	-	12,935	-	70,315	212,321	87,003	42,100	129,102	613,992
Feb 16-28	129,071	-	18,572	-	1,631	149,274	87,594	162,200	249,794	513,473
Mar 1-15	129,071	-	9,179	-	-	138,249	83,304	39,741	123,044	528,678
Mar 16-31	129,071	-	59,816	-	1,631	190,518	87,372	74,582	161,955	557,241
Apr 1-15	129,071	-	23,522	-	-	152,593	62,502	29,245	91,747	618,087
Apr 16-30	129,071	-	12,146	-	1,631	142,848	101,276	64,957	166,232	594,703
May 1-15	129,071	-	2,568	-	54,001	185,640	90,266	22,797	113,063	667,280
May 16-31	129,071	-	3,292	-	1,631	133,995	114,263	55,357	169,620	631,655
Jun 1-15	-	-	1,620	-	-	1,620	107,730	15,690	123,420	509,855
Jun 16-30	129,071	-	2,051	-	1,631	132,754	319,751	42,103	361,855	280,754
Total Estimate	3,001,406	339,346	403,037	-	364,300	4,108,090	2,284,844	1,623,482	3,908,325	
FY09 Budget	3,298,480	-	331,135	-	281,260	3,910,875	2,286,738	1,534,285	3,821,023	
FY08 Accruals	-	279,515	-	-	-	279,515	-	3,350	3,350	
FY09 Accruals	(329,848)	-	-	-	(1,631)	(331,479)	-	(3,350)	(3,350)	
	2,968,632	279,515	331,135	-	279,629	3,858,910	2,286,738	1,534,285	3,821,023	
	(32,774)	(59,832)	(71,902)	-	(84,672)	(249,180)	1,894	(89,197)	(87,303)	

Lakes International Language Academy
Balance Sheet
Fiscal Year 2009
As of September 30, 2008

	General Education	Community Service	Fixed Assets	Total All Funds
Assets				
Current Assets				
Cash	328,751	167,278	-	496,029
Investments in CDs	400,000	-	-	400,000
State Aids Receivable	93,532	-	-	93,532
Federal Aids Receivable	2,937	-	-	2,937
Due from LILA BC	38,131	-	-	38,131
Total Current Assets	863,351	167,278	-	1,030,629
Fixed Assets				
Equipment	-	-	128,731	128,731
Accumulated Depreciation	-	-	(44,787)	(44,787)
Total Fixed Assets	-	-	83,944	83,944
TOTAL ASSETS	863,351	167,278	83,944	1,114,573
Liabilities and Fund Balance				
Current Liabilities				
TRA & PERA	8,352	1,386	-	9,738
EE LTD Deduct	275	113	-	388
Total Current Liabilities	8,627	1,499	-	10,126
Equity & Fund Balance				
Investment in Fixed Assets	-	-	83,944	83,944
Unreserved Fund Balance - 06/30/08	701,734	157,804	-	859,538
Net Income FY09	152,990	7,975	-	160,965
Total Equity & Fund Balance	854,725	165,779	83,944	1,104,447
Total Liabilities, Equity & Fund Balance	863,351	167,278	83,944	1,114,573

Footnote:

State Holdback Calculation:

Total Fiscal Year School Budgeted State Revenues	3,298,480
Prorated Fiscal Year-to-Date (3 of 12 Months)	25%
Total Fiscal Year-to-Date Budget (September 2008)	824,620
State Holdback Percentage	10%
Total Estimated Year-to-Date Holdback	82,462

Fund Balances

Policy 128

I. Purpose

The purpose of this policy is to establish guidelines related to maintaining an adequate reserve in Lakes International Language Academy’s general fund.

II. General Statement of Policy

According to the Loan Agreement between the City of Pine City, Minnesota, and Lakes International Language Academy and the LILA Building Company relating to the Lease Revenue bonds Series 2006A and Taxable Lease Revenue Bonds Series 2006B (Lakes International Language Academy Project), the School must move toward a 20% fund balance in its general fund. It is the policy of the School to follow that directive, as quoted below:

Section 6.12 (g): “(the School will) Maintain on its books, a ...account to be funded on a best efforts basis from accumulated cash surpluses of the School, if any, in an amount equal to 20% of the budgeted annual operating expenses of the School net of Lease Payments...”

III. Background and Further Requirements

Lakes International Language Academy school board believes it to be prudent to maintain adequate reserves in its general fund. These reserves provide the cash flow to permit the payment of the District’s financial obligations without borrowing funds. Adequate reserves are necessary for the following reasons:

- a. Unanticipated reduction in state and/or federal aids;
- b. Mandated, but inadequately funded or unfunded state and/or federal programs;
- c. Increased utility costs due to abnormal price increases or inclement weather conditions;
- d. Increases in wages or salaries;
- e. Costs incurred due to a fire or other natural disasters;
- f. Revenue losses resulting from unanticipated enrollment declines;
- g. Unanticipated student needs;
- h. Other unanticipated emergencies.

The School Board further believes that it carries the financial responsibility to prepare a balanced budget (revenues equal or exceed expenditures) on a yearly basis. However, because of the reasons outlined above, a balanced budget may not always be possible. If an imbalanced budget is approved, the Finance Committee will be directed to develop a financial plan, which includes the measures necessary to provide a balanced budget in future years.

**Lakes International Language Academy
Detailed Income Expense Statement
Fiscal Year 2008
For Period Ending February 29, 2008**

Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
FUND 01 - GENERAL				
REVENUE				
State Revenue				
01 R 005 000 000 000 211	STATE GENERAL EDUCATION AID	1,416,980.36	2,321,746.61	2,780,628.45
01 R 005 000 000 348 300	FACILITIES LEASE AID	343,750.59	473,400.00	582,300.00
01 R 005 000 000 740 360	SPECIAL EDUCATION			96,000.00
Total State Revenue		1,760,730.95	2,795,146.61	3,458,928.45
Federal Revenue				
01 R 005 000 000 401 400	FEDERAL REVENUE - TITLE I (Basic and Neglected)	962.99	-	10,400.00
01 R 005 000 000 414 400	FEDERAL REVENUE - TITLE II (Improving Teacher Quality)			11,500.00
01 R 005 000 000 415 400	FEDERAL REVENUE - TITLE V (Innovative Programs)	-	-	900.00
01 R 005 000 000 433 400	FEDERAL REVENUE - SAFE & DRUG-FREE SCHOOL Title IV	53.24	-	1,000.00
01 R 005 000 021 000 400	FEDERAL REVENUE - FLAP GRANT	110,252.12	264,946.00	325,000.00
01 R 005 000 000 447 400	MN Facilities Incentive Grant (renovation grant--media center project)			500,000.00
Total Federal Revenue		111,268.35	264,946.00	848,800.00
General Local Revenue				
01 R 005 203 000 000 021	GEN ED TUITION PAYMENTS	5,325.00	7,000.00	7,000.00
01 R 005 203 000 000 050	FEES FROM PATRONS	-	-	-
01 R 005 000 000 000 060	ADMISSION AND STUDENT ACTIVITY	251.66	-	-
01 R 005 105 000 000 060	POSTAGE & COPIES	86.32	-	-
01 R 005 201 150 000 060	KINDERGARTEN FIELD TRIP FEES	7,000.00	7,000.00	5,000.00
01 R 005 203 000 000 060	ELEMENTARY ADMISSION FEES	2,409.10	-	-
01 R 005 203 150 000 060	ELEMENTARY FIELD TRIP FEES	14,978.99	17,000.00	19,000.00
01 R 005 000 000 000 092	INTEREST EARNED	4,681.99	13,000.00	8,000.00
01 R 005 000 000 000 093	RENT	8,315.00	10,000.00	16,000.00
01 R 005 605 000 000 096	GIFTS & BEQUESTS	83.50	-	-
01 R 005 000 000 000 099	MISC LOCAL REVENUE	17,153.19	7,609.94	7,609.94
01 R 005 000 006 000 099	MICROSOFT SETTLEMENT REVENUE	-	-	-
01 R 005 000 007 000 099	MEDTRONIC GRANT	100.00	100.00	-
01 R 005 000 008 000 099	BC REIMBURSEABLE	-	-	80,000.00
01 R 005 201 000 000 099	MISC. REVENUE FOR KINDERGARTEN PROG.	-	-	-
01 R 005 203 000 000 099	MISC. REVENUE FOR ELEMENTARY PROG.	-	-	-
01 R 005 203 150 000 099	FIELD TRIP DONATIONS	-	-	-
01 R 005 640 000 000 099	MISC REVENUE FOR STAFF DEVELOPMENT	47.00	-	-
01 R 005 000 000 451 621	SALE OF FED GRANT EQUIPMENT PROCEEDS	1,300.00	1,300.00	-
01 R 005 203 000 000 621	ELEMENTARY SALE PROCEEDS	1,498.00	-	-
01 R 005 203 020 000 621	ELEMENTARY SALE PROCEEDS	2,391.00	-	-
01 R 005 000 000 000 625	INSURANCE RECOVERY PAYMENTS	-	-	-
Total General Local Revenue		65,620.75	63,009.94	142,609.94
TOTAL REVENUE - FUND 01		1,937,620.05	3,123,102.55	4,450,338.39
EXPENDITURES				
Adminstration				
Salaries				
01 E 005 110 000 000 110	REPORTING ANALYST SALARIES	22,410.00	30,900.00	32,136.00
01 E 010 050 000 000 110	SCHOOL DIRECTOR SALARIES	58,933.33	87,550.00	91,052.00

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
01 E 005 105 000 000 170	GENERAL ADMIN SALARIES	17,574.50	26,780.00	27,851.20
01 E 005 105 000 317 170	GENERAL ADMIN SALARIES	-	-	-
01 E 005 110 000 000 170	BUSINESS OFFICE SUPPORT SALARIES	1,118.92	9,000.00	33,280.00
Total Salaries		<u>100,036.75</u>	<u>154,230.00</u>	<u>184,319.20</u>
Benefits				
01 E 005 105 000 000 210	GENERAL ADMIN FICA	1,344.43	2,048.67	2,130.62
01 E 005 105 000 317 210	GENERAL ADMIN FICA	-	-	-
01 E 005 110 000 000 210	BUSINESS OFFICE FICA	1,770.72	3,052.35	5,004.32
01 E 010 050 000 000 210	DIRECTOR FICA	4,289.71	6,697.57	6,965.48
01 E 005 105 000 000 214	GENERAL ADMIN PERA	1,112.31	1,707.23	1,775.51
01 E 005 105 000 317 214	GENERAL ADMIN PERA	-	-	-
01 E 005 110 000 000 214	BUSINESS OFFICE PERA	1,481.42	2,543.63	4,170.27
01 E 010 050 000 000 218	DIRECTOR TRA	3,241.31	4,377.50	-
01 E 005 105 000 000 220	GENERAL ADMIN HEALTH INSURANCE	4,487.11	7,200.00	7,200.00
01 E 005 110 000 000 220	BUSINESS OFFICE HEALTH INSURANCE	1,619.31	3,660.00	3,660.00
01 E 010 050 000 000 220	DIRECTOR HEALTH INSURANCE	11,779.01	13,260.00	13,260.00
01 E 005 105 000 000 230	GENERAL ADMIN LIFE INSURANCE	72.00	60.00	60.00
01 E 005 110 000 000 230	BUSINESS OFFICE LIFE INSURANCE	28.80	60.00	60.00
01 E 010 050 000 000 230	DIRECTOR LIFE INSURANCE	97.20	51.00	51.00
01 E 005 105 000 000 235	GENERAL ADMIN DENTAL INSURANCE	-	360.00	360.00
01 E 005 110 000 000 235	BUSINESS OFFICE DENTAL INSURANCE	236.88	360.00	360.00
01 E 010 050 000 000 235	DIRECTOR DENTAL INSURANCE	-	306.00	306.00
01 E 005 105 000 000 240	GENERAL ADMIN LTD INSURANCE	-	140.04	-
01 E 005 110 000 000 240	BUSINESS OFFICE LTD INSURANCE	-	140.04	-
01 E 010 050 000 000 240	DIRECTOR LTD INSURANCE	-	119.04	-
01 E 005 105 000 000 270	WORKER'S COMP. INSURANCE	11,700.76	12,000.00	18,000.00
01 E 005 105 000 000 280	MN STATE UNEMPLOYMENT INSURANCE	-	1,800.00	1,800.00
Total Benefits		<u>43,260.97</u>	<u>59,943.07</u>	<u>65,163.20</u>
Purchased Services				
01 E 005 010 000 000 305	BOARD CONSULTING FEES	9,357.50	15,000.00	15,000.00
01 E 005 105 000 000 305	GENERAL ADMIN CONSULT FEES	7,509.30	5,400.00	1,600.00
01 E 005 107 000 000 305	PUBLIC RELATIONS CONSULTING FEES	1,049.00	1,100.00	1,100.00
01 E 005 110 000 000 305	BUSINESS SUPPORT CONSULT FEES	34,069.61	42,000.00	50,000.00
01 E 005 105 000 000 320	GENERAL ADMIN. COMMUNICATION SERVICES	2,760.00	5,000.00	7,500.00
01 E 005 010 000 000 329	BOARD POSTAGE FEES	9.20	-	-
01 E 005 105 000 000 329	GENERAL ADMIN POSTAGE FEES	1,382.78	1,500.00	2,000.00
01 E 005 107 000 000 329	PUBLIC RELATIONS POSTAGE FEES	-	-	-
01 E 005 110 000 000 329	BUSINESS OFFICE POSTAGE FEES	260.44	400.00	400.00
01 E 005 105 000 000 350	REPAIRS AND MAINTENANCE SERV	1,974.00	2,000.00	2,000.00
01 E 005 105 000 000 366	GENERAL ADMIN TRAVEL & CONFERENCES	67.50	100.00	100.00
01 E 005 110 000 000 366	BUSINESS OFFICE TRAVEL & CONFERENCES	-	-	200.00
01 E 010 050 000 000 366	DIRECTOR TRAVEL & CONFERENCES	-	500.00	2,500.00
01 E 005 105 000 000 370	GENERAL ADMIN LEASES OR RENTALS	18,050.71	17,752.80	30,000.00
Total Purchased Services		<u>76,490.04</u>	<u>90,752.80</u>	<u>112,400.00</u>
Supplies				
01 E 005 010 000 000 401	BOARD OF ED SUPPLIES & MATERIALS	-	1,000.00	200.00
01 E 005 105 000 000 401	GENERAL ADMIN SUPPLIES & MATERIALS	9,122.08	12,000.00	15,000.00
01 E 005 107 000 000 401	PUBLIC RELATIONS SUPPLIES & MATERIALS	-	-	-
01 E 005 110 000 000 401	BUSINESS SUPPORT SUPPLIES & MATERIALS	387.69	200.00	500.00

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
01 E 010 050 000 000 401	DIRECTOR'S SUPPLIES & MATERIALS	-	200.00	200.00
01 E 005 105 000 000 430	GENERAL ADMIN SUPPLIES & MATERIALS, Non-individualized instruct.	-	-	-
01 E 005 105 000 000 440	GENERAL ADMIN FUEL EXPENSES	-	50.00	50.00
01 E 005 105 000 000 490	ADMIN FOOD COSTS	221.58	-	-
Total Supplies		<u>9,731.35</u>	<u>13,450.00</u>	<u>15,950.00</u>
Equipment				
01 E 005 105 000 000 555	TECHNOLOGY EQUIPMENT	191.09	-	1,000.00
Total Equipment		<u>191.09</u>	<u>-</u>	<u>-</u>
Financing				
01 E 005 110 000 000 740	INTEREST PAYMENTS	-	200.00	200.00
Total Financing		<u>-</u>	<u>200.00</u>	<u>200.00</u>
Dues and Membership				
01 E 005 010 000 000 820	BOARD OF ED DUES AND MEMBERSHIP	3,500.00	3,500.00	-
01 E 005 105 000 000 820	GENERAL ADMIN DUES AND MEMBERSHIP	8,673.15	9,000.00	9,000.00
01 E 010 050 000 000 820	DIRECTOR DUES AND MEMBERSHIP	981.50	2,300.00	2,000.00
Total Dues & Memberships		<u>13,154.65</u>	<u>14,800.00</u>	<u>11,000.00</u>
Total Administration		242,864.85	333,375.87	389,032.40
General Education				
Salaries and Wages				
01 E 010 201 000 000 140	KINDERGARTEN TEACHER SALARIES	88,799.01	153,700.00	105,115.00
01 E 010 201 000 330 140	BASIC SKILLS WAGES	-	-	-
01 E 010 203 000 000 140	ELEMENTARY TEACHER SALARIES	397,681.77	717,440.00	827,272.00
01 E 010 203 000 330 140	BASIC SKILLS WAGES	-	-	-
01 E 010 201 000 000 141	KINDERGARTEN AIDE WAGES	2,455.39	4,000.00	20,000.00
01 E 010 203 000 000 141	ELEMENTARY AIDE WAGES	21,320.00	36,300.00	37,061.00
01 E 010 218 000 000 143	ENRICHMENT (G&T) SPECIALIST	-	-	19,000.00
01 E 010 203 000 000 145	ELEMENTARY SUBSTITUTE TEACHER SALARIES	51,634.50	49,500.00	51,480.00
01 E 010 201 000 000 185	KINDERGARTEN OTHER WAGE PAYMENTS	4,000.00	8,000.00	8,320.00
01 E 010 203 000 000 185	OTHER SALARIES	-	35,000.00	-
01 E 010 258 000 000 140	MUSIC TEACHER	-	-	33,314.00
Total Salaries		<u>565,890.67</u>	<u>1,003,940.00</u>	<u>1,101,562.00</u>
Employee Benefits				
01 E 010 201 000 000 210	KINDERGARTEN--FICA/MEDICARE	7,164.64	12,676.05	11,865.15
01 E 010 203 000 000 210	ELEMENTARY FICA/MEDICARE	35,253.84	64,125.36	71,253.09
01 E 010 218 000 000 210	ENRICHMENT (G&T) FICA	-	-	1,453.50
01 E 010 258 000 000 210	MUSIC FICA	-	-	2,548.52
01 E 010 201 000 000 214	KINDERGARTEN PERA	154.57	255.00	1,275.00
01 E 010 203 000 000 214	ELEMENTARY PERA	922.50	2,314.13	2,362.64
01 E 010 201 000 000 218	KINDERGARTEN TRA	5,049.41	8,085.00	6,755.00
01 E 010 203 000 000 218	ELEMENTARY TRA	25,332.98	40,097.00	44,717.60
01 E 010 218 000 000 218	ENRICHMENT (G&T) TRA	-	-	950.00
01 E 010 258 000 000 218	MUSIC TRA	-	-	1,665.70
01 E 010 201 000 000 220	KINDERGARTEN HEALTH INSURANCE	4,901.90	12,810.00	10,980.00
01 E 010 203 000 000 220	ELEMENTARY HEALTH INSURANCE	35,786.75	73,932.00	82,716.00
01 E 010 218 000 000 220	ENRICHMENT (G&T) HEALTH INSURANCE	-	-	1,464.00
01 E 010 258 000 000 220	MUSIC HEALTH INSURANCE	-	-	3,660.00

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
01 E 010 201 000 000 230	KINDERGARTEN LIFE INSURANCE	126.00	210.00	180.00
01 E 010 203 000 000 230	ELEMENTARY LIFE INSURANCE	726.00	1,212.00	1,356.00
01 E 010 218 000 000 230	ENRICHMENT (G&T) LIFE INSURANCE			-
01 E 010 258 000 000 230	MUSIC LIFE INSURANCE			60.00
01 E 010 201 000 000 235	KINDERGARTEN DENTAL INSURANCE	567.90	1,260.00	1,080.00
01 E 010 203 000 000 235	ELEMENTARY DENTAL INSURANCE	4,510.21	7,272.00	8,136.00
01 E 010 218 000 000 235	ENRICHMENT (G&T) DENTAL			144.00
01 E 010 258 000 000 235	MUSIC DENTAL			360.00
01 E 010 201 000 000 240	KINDERGARTEN LTD INSURANCE	-	490.14	-
01 E 010 203 000 000 240	ELEMENTARY LTD INSURANCE	-	2,828.81	-
01 E 010 203 000 000 280	ELEMENTARY MN STATE UNEMPLOYMENT INS.	3,630.28	7,200.00	7,200.00
Total Benefits		124,126.98	234,767.49	262,182.20
Purchased Services				
01 E 010 203 000 000 305	ELEM ED. CONSULT FEES	5,400.00	593.25	593.25
01 E 010 201 000 733 360	KINDERGARTEN FIELDTRIP TRANSPORTATION	1,554.00	7,000.00	3,000.00
01 E 010 203 000 733 360	ELEMENTARY FIELDTRIP TRANSPORTATION	3,910.22	12,000.00	7,000.00
01 E 010 218 000 388 366	GIFTED & TALENTED TRAVEL & CONFERENCES	359.00	359.00	359.00
01 E 010 201 000 733 394	KINDERGARTEN FIELDTRIP TRANSPORTATION	-	-	-
01 E 010 201 150 000 394	KINDERGARTEN FIELDTRIP ENTRY FEES	840.00	-	2,000.00
01 E 010 203 000 000 394	ELEMENTARY INSTRUCTIONAL SERVICES FEES	764.00	590.00	590.00
01 E 010 203 000 733 394	ELEMENTARY FIELDTRIP TRANSPORTATION	-	-	-
01 E 010 203 150 000 394	ELEMENTARY FIELDTRIP ENTRY FEES	4,878.75	5,000.00	12,000.00

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
Total Purchased Services		17,705.97	25,542.25	25,542.25
Supplies and Materials				
01 E 010 201 000 000 401	KINDERGARTEN NONINSTRUCTIONAL SUPPLIES	400.45	750.00	750.00
01 E 010 201 150 000 401	SUPPLIES & MATERIALS-NONINSTRU	-	-	-
01 E 010 203 000 000 401	ELEMENTARY NONINSTRUCTIONAL SUPPLIES	3,532.22	5,000.00	7,000.00
01 E 010 203 150 000 401	ELEMENTARY NONINSTRUCTIONAL SUPPLIES - FT PAID	-	600.00	-
01 E 010 201 000 000 430	KINDERGARTEN INSTRUCTIONAL SUPPLIES	414.58	600.00	600.00
01 E 010 203 000 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES	19,791.19	20,000.00	25,000.00
01 E 010 212 000 000 430	ART INSTRUCTIONAL SUPPLIES	-	500.00	1,500.00
01 E 010 230 000 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES, Foreign Language (Chinese)	101.73	-	1,000.00
01 E 010 203 000 317 430	Basic Skills instructional supplies	-	-	500.00
01 E 010 240 000 000 430	PE SUPPLIES	730.13	6,000.00	1,000.00
01 E 010 258 000 000 430	MUSIC INSTRUCTIONAL SUPPLIES	53.83	2,000.00	7,000.00
01 E 010 218 000 000 430	Enrichment (G&T) Supplies, inon-individualized instructional	-	-	2,500.00
01 E 010 201 000 000 460	KINDERGARTEN TEXTBOOKS	1,324.27	1,523.00	-
01 E 010 203 000 000 460	ELEMENTARY TEXTBOOKS	3,898.10	1,350.00	500.00
01 E 010 201 000 000 461	KINDERGARTEN STANDARDIZED TESTS	-	2,713.20	-
01 E 010 203 000 000 461	ELEMENTARY STANDARDIZED TESTS	-	3,000.00	4,912.50
01 E 010 201 000 000 490	NON FOODSERVICE FOOD COSTS	-	-	-
01 E 010 201 150 000 490	NON FOODSERVICE FOOD COSTS	-	-	-
01 E 010 203 000 000 490	ELEMENTARY FOOD	-	-	-
01 E 010 203 150 000 490	ELEMENTARY FIELD TRIP FOOD	493.00	493.00	493.00
Total Supplies and Materials		30,739.50	44,529.20	52,755.50
Equipment				
01 E 010 201 000 000 530	Kinder FURNITURE AND OTHER EQUIPMENT	910.57	-	-
01 E 010 203 000 000 530	ELEMENTARY FURNITURE AND OTHER EQUIPMENT	5,338.61	3,000.00	7,000.00
01 E 010 203 000 000 555	ELEMENTARY TECHNOLOGY EQUIPMENT	-	5,000.00	20,000.00
01 E 010 203 006 000 555	ELEMENTARYMICROSOFT REIM-TECHNOLOGY EQUIPMENT	-	-	-
Total Equipment		6,249.18	8,000.00	27,000.00
Dues and Membership				
01 E 010 201 000 000 820	KINDERGARTEN DUES AND MEMBERSHIP	-	150.00	150.00
01 E 010 203 000 000 820	ELEMENTARY DUES AND MEMBERSHIP	3,404.00	3,304.00	-
Total Dues & Memberships		3,404.00	3,454.00	150.00
Total General Education		748,116.30	1,320,232.94	1,469,191.95

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
State Special Education				
Salaries and Wages				
01 E 010 420 000 740 110	SPECIAL ED DIRECTOR			32,500.00
01 E 010 420 000 740 144	SPECIAL ED PARA			10,000.00
01 E 010 420 000 740 170	SPECIAL ED PSYCHOLOGIST			10,000.00
Total Salaries				52,500.00
Employee Benefits				
01 E 010 420 000 740 210	SPECIAL ED FICA			4,016.25
01 E 010 420 000 740 214	SPECIAL ED PERA			637.50
01 E 010 420 000 740 218	SPECIAL ED TRA			2,125.00
01 E 010 420 000 740 220	SPECIAL ED HEALTH			5,856.00
01 E 010 420 000 740 230	SPECIAL ED LIFE			96.00
01 E 010 420 000 740 235	SPECIAL ED DENTAL			576.00
Total Benefits				13,306.75
Purchased Services				
01 E 010 420 000 740 394	GENERAL SPED CONTRACTED STUDENT SERVICES	200.00	200.00	50,000.00
Total Purchased Services		200.00	200.00	50,000.00
Total State Special Education		200.00	200.00	115,806.75
Title Funds				
Salaries and Wages				
01 E 010 216 000 401 140	TITLE I PART A - LICENSED CLASSROOM TEACHER	7,672.00	12,090.00	11,258.00
01 E 010 204 000 414 143	TITLE II PART A - SALARIES	-	-	-
Total Salaries		7,672.00	12,090.00	11,258.00
Employee Benefits				
01 E 010 204 000 414 210	TITLE II PART A - FICA	-	-	-
01 E 010 216 000 401 210	TITLE I PART A - FICA/MEDICARE	586.83	924.89	861.24
01 E 010 204 000 414 218	TITLE II PART A - TRA	-	-	-
01 E 010 216 000 401 218	TITLE I PART A - TEACHERS RETIREMENT ASSN	385.00	604.50	562.90
01 E 010 216 000 401 220	TITLE I PART A - EMPLOYEE HEALTH INSURANCE	290.00	-	915.00
01 E 010 216 000 401 230	Title I Part A - Life insurance			15.00
01 E 010 216 000 401 235	Title I Part A - Dental insurance			90.00
Total Benefits		1,261.83	1,529.39	2,444.14
Purchased Services				
01 E 010 204 000 414 305	TITLE II PART A CONSULTING	-	-	5,500.00
01 E 010 206 000 433 366	TITLE IV PART A - TRAVEL, CONVENTIONS, CONFER	625.00	-	625.00
Total Purchased Services		625.00	-	6,125.00
Supplies and Materials				
01 E 010 206 000 433 401	TITLE IV PART A - SUPPLIES & MATERIALS-NONINSTRU	78.30	-	-
01 E 010 204 000 414 433	TITLE II PART A - SUPP.AND MATR.- INDIV. INSTR.	1,416.16	-	4,000.00
Total Supplies and Materials		1,494.46	-	4,000.00
Total Title Funds		11,053.29	13,619.39	23,827.14

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
Instructional Support				
Salaries and Wages				
01 E 010 605 000 000 110	DEAN OF STUDENTS SALARIES	17,558.68	36,000.00	43,599.92
01 E 010 605 000 000 143	LICENSED INSTRUCTIONAL SUPPORT, MENTOR TEACHER	7,443.80	14,020.00	68,443.20
01 E 010 605 000 317 143	BASIC SKILLS SALARIES			33,774.00
01 E 010 605 000 000 144	TECHNOLOGY SUPPORT			20,000.00
01 E 010 610 000 000 143	CURRICULUM DEV. SALARIES	32,332.16	45,500.00	104,862.40
01 E 010 620 000 000 143	LIBRARY STAFF SALARIES	-	-	32,150.00
01 E 010 620 000 000 170	NON-INSTRUCTIONAL SUPPORT STF	11,263.46	15,000.00	15,600.00
01 E 010 605 000 000 185	GEN INSTRUCTIONAL SUPPORT OTHER SALARIES	-	-	-
01 E 010 610 000 000 185	CURRICULUM DEV. OTHER SALARIES	-	-	-
Total Salaries		68,598.10	110,520.00	318,429.52
Employee Benefits				
01 E 010 605 000 000 210	GEN INSTRUCTIONAL SPPT. FICA/MEDICARE	2,092.37	3,826.53	11,340.60
01 E 010 605 000 317 210	BASIC SKILLS FICA			2,583.71
01 E 010 610 000 000 210	CURRICULUM DEV FICA/MEDICARE	2,473.42	3,480.75	8,021.97
01 E 010 620 000 000 210	LIBRARY FICA/MEDICARE	861.63	1,147.50	3,962.70
01 E 010 605 000 000 214	GEN INSTRUCTIONAL SPPT. PERA	1,264.99	2,295.00	4,054.49
01 E 010 620 000 000 214	LIBRARY PERA	712.21	956.25	994.50
01 E 010 605 000 000 218	GEN INSTRUCTIONAL SPPT. TRA	584.88	701.00	3,422.16
01 E 010 605 000 317 218	BASIC SKILLS TRA			1,688.70
01 E 010 610 000 000 218	CURRICULUM DEV. TRA	1,778.31	2,275.00	5,243.12
01 E 010 620 000 000 218	LIBRARY TRA	-	-	1,810.00
01 E 010 605 000 000 220	GEN INSTRUCTIONAL SPPT. HEALTH INSURANCE	-	4,099.20	10,248.00
01 E 010 605 000 317 220	BASIC SKILLS HEALTH INSURANCE			2,745.00
01 E 010 610 000 000 220	CURRICULUM DEV. HEALTH INSURANCE	194.70	2,562.00	6,222.00
01 E 010 620 000 000 220	LIBRARY HEALTH INSURANCE			3,660.00
01 E 010 605 000 000 230	LIFE INSURANCE	-	67.20	168.00
01 E 010 605 000 317 230	BASIC SKILLS LIFE INSURANCE			45.00
01 E 010 610 000 000 230	CURRICULUM DEV. LIFE INSURANCE	25.20	42.00	102.00
01 E 010 620 000 000 230	LIBRARY LIFE INSURANCE			60.00
01 E 010 605 000 000 235	DENTAL INSURANCE	-	403.20	1,008.00
01 E 010 605 000 317 235	BASIC SKILLS DENTAL INSURANCE			270.00
01 E 010 610 000 000 235	CURRICULUM DEV. DENTAL INSURANCE	-	252.00	612.00
01 E 010 620 000 000 235	LIBRARY DENTAL INSURANCE			360.00
01 E 010 605 000 000 240	LONG TERM DISABILITY INSURANCE	-	156.85	-
01 E 010 610 000 000 240	CURRICULUM DEV. LTD INSURANCE	-	98.03	-
Total Benefits		9,987.71	22,362.51	68,621.96
Purchased Services				
01 E 010 610 000 000 305	CURRICULUM DEV. CONSULT FEES	-	3,000.00	-
01 E 010 620 000 000 305	LIBRARY CONSULT FEES	-	450.00	-
01 E 010 640 000 306 305	STAFF DEV. CONSULT FEES	725.00	-	1,680.00
01 E 010 610 000 000 366	CURRICULUM DEV. TRAVEL, CONFERENCES	(29.90)	20,000.00	-
01 E 010 640 000 306 366	STAFF DEV. TRAVEL, CONFERENCES	8,639.30	8,000.00	25,000.00
Total Purchased Services		9,334.40	31,450.00	26,680.00
Supplies and Materials				
01 E 010 605 000 000 401	GEN INSTRUCTIONAL SPPT. SUPPLIES	84.75	1,100.00	500.00
01 E 010 605 000 000 401	Technology non-instructional supplies			1,500.00

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01 E 010 610 000 000 401	CURRICULUM DEV SUPPLIES	-	500.00	500.00
01 E 010 620 000 000 401	LIBRARY SUPPLIES	960.84	500.00	1,500.00
01 E 010 640 000 306 401	STAFF DEV. SUPPLIES	377.25	800.00	800.00
01 E 010 610 000 000 430	CURRICULUM DEV. INSTRUCTIONAL SUPPLIES	86.62	86.62	3,000.00
01 E 010 610 000 000 460	CURRICULUM DEVELOPMENT TEXTBOOKS	-	100.00	100.00
01 E 010 620 000 000 470	MEDIA BOOKS AND RESOURCES	1,225.60	500.00	5,000.00
01 E 010 640 000 306 490	NON FOODSERVICE FOOD COSTS	574.58	574.58	200.00
Total Supplies		<u>3,309.64</u>	<u>4,161.20</u>	<u>13,100.00</u>
Equipment				
01 E 010 605 000 000 555	GEN INSTRUCTIONAL SPPT. TECH. EQUIPMENT	-	1,000.00	1,000.00
Total Equipment		<u>-</u>	<u>1,000.00</u>	<u>1,000.00</u>
Dues and Membership				
01 E 010 640 000 306 820	STAFF DEV. DUES & MEMBERSHIPS	-	150.00	-
Total Dues and Membership		<u>-</u>	<u>150.00</u>	<u>-</u>
Total Instructional Support		91,229.85	169,643.71	427,831.48
Student Service				
Salaries and Wages				
01 E 005 790 000 000 170	RECESS AIDE SALARIES	25,773.16	33,200.00	49,024.00
Total Salaries		<u>25,773.16</u>	<u>33,200.00</u>	<u>49,024.00</u>
Employee Benefits				
01 E 005 790 000 000 210	RECESS AIDE FICA	1,971.81	2,539.80	3,750.34
01 E 005 790 000 000 214	RECESS AIDE PERA	1,067.46	2,116.50	3,125.28
01 E 005 790 000 000 218	RECESS AIDE TRA	0.01	-	-
01 E 005 790 000 000 220	RECESS AIDE HEALTH INSURANCE	115.50	600.00	600.00
01 E 005 790 000 000 235	RECESS AIDE DENTAL INSURANCE	-	-	-
01 E 005 790 000 000 240	LONG TERM DISABILITY INSURANCE	-	-	-
Total Benefits		<u>3,154.78</u>	<u>5,256.30</u>	<u>7,475.62</u>
Purchased Services				
01 E 005 720 000 000 305	HEALTH SERVICES CONSULT FEES	-	-	-
Total Purchased Services		<u>-</u>	<u>-</u>	<u>-</u>
Supplies and Materials				
01 E 005 720 000 000 401	HEALTH SERVICES SUPPLIES	97.57	150.00	150.00
01 E 005 760 000 733 401	PUPIL TRANSPORTATION SUPPLIES	-	-	-
01 E 005 790 000 000 401	RECESS SUPPLIES	339.34	350.00	350.00
Total Supplies		<u>436.91</u>	<u>500.00</u>	<u>500.00</u>
Equipment				
01 E 005 790 000 000 530	FURNITURE AND OTHER EQUIPMENT	3,630.00	3,630.00	3,000.00
Total Equipment		<u>3,630.00</u>	<u>3,630.00</u>	<u>3,000.00</u>
Dues and Membership				
01 E 005 790 000 000 820	OTHER SUPPORT DUES AND MEMBERSHIP	315.00	585.00	585.00
Total Dues and Membership		<u>315.00</u>	<u>585.00</u>	<u>585.00</u>
Total Student Services		33,309.85	43,171.30	60,584.62

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
Facility Lease and Maintenance				
Salaries and Wages				
01 E 005 810 000 000 170	MAINTENANCE SALARIES	69,733.48	98,240.00	117,720.00
Total Salaries		<u>69,733.48</u>	<u>98,240.00</u>	<u>117,720.00</u>
Employee Benefits				
01 E 005 810 000 000 210	MAINTENANCE FICA	5,088.61	7,515.36	9,005.58
01 E 005 810 000 000 214	MAINTENANCE PERA	4,005.73	6,262.80	7,504.65
01 E 005 810 000 000 220	MAINTENANCE HEALTH INSURANCE	2,701.44	10,980.00	12,810.00
01 E 005 810 000 000 230	MAINTENANCE LIFE INSURANCE	72.00	180.00	210.00
01 E 005 810 000 000 235	MAINTENANCE DENTAL INSURANCE	337.45	1,080.00	1,260.00
01 E 005 810 000 000 240	MAINTENANCE LTD INSURANCE	-	420.12	-
Total Benefits		<u>12,205.23</u>	<u>26,438.28</u>	<u>30,790.23</u>
Purchased Services				
01 E 005 810 000 000 305	MAINTENANCE CONSULT FEES	3,416.00	5,000.00	5,000.00
01 E 005 850 008 000 305	REIMBURSEABLE CONSULT FEES	1,231.70	7,500.00	2,000.00
01 E 005 810 000 000 320	COMMUNICATION SERVICES	3,768.58	2,500.00	15,000.00
01 E 005 810 000 000 330	UTILITIES	59,866.26	130,000.00	110,000.00
01 E 005 940 000 000 340	PROPERTY/LIABILITY INSURANCE	8,375.00	27,000.00	17,000.00
01 E 005 810 000 000 350	REPAIRS AND MAINTENANCE SERVICES	15,271.79	20,000.00	10,000.00
01 E 005 850 008 000 350	LBC REIMBURSIBLE EXPENSES: Repairs & Maintenance Services	-	-	17,000.00
01 E 005 850 000 447 350	MN FACILITY INCENTIVE GRANT	17,488.60	-	500,000.00
01 E 005 810 000 000 370	MAINTENANCE OPERATING LEASES	224.00	3,200.00	250.00
01 E 005 850 008 000 370	BC REIMBURSEABLE-RENTALS	-	-	-
Total Services		<u>109,641.93</u>	<u>195,200.00</u>	<u>676,250.00</u>
Facility Leases				
01 E 005 850 000 348 370	FACILITIES-LEASE AID	350,664.00	526,000.00	647,000.00
Total Facility Leases		<u>350,664.00</u>	<u>526,000.00</u>	<u>647,000.00</u>
Supplies and Materials				
01 E 005 810 000 000 401	MAINTENANCE SUPPLIES	13,970.26	26,000.00	26,000.00
01 E 005 810 008 000 401	LBC REIMBURSEABLE SUPPLIES, OPERATIONS & MAINTENANCE	2,817.17	-	5,000.00
01 E 005 850 000 000 401	SUPPLIES & MATERIALS-NONINSTRU	-	-	-
01 E 005 850 008 000 401	LBC REIMBURSEABLE SUPPLIES, CAPITAL EXPENDITURES	10,608.56	-	25,000.00
01 E 005 810 000 000 440	MAINTENANCE FUEL	37.81	700.00	2,500.00
01 E 005 810 000 000 490	MAINTENANCE FOOD COSTS	-	-	-
Total Supplies		<u>27,433.80</u>	<u>26,700.00</u>	<u>58,500.00</u>
Total Lease and Maintenance		<u>569,678.44</u>	<u>872,578.28</u>	<u>1,530,260.23</u>

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
Federal FLAP Grant				
Salaries and Wages				
01 E 010 050 021 000 110	ADMINISTRATION (NON-INSTRUCT) WAGES	3,466.67	5,150.00	5,356.00
01 E 010 201 021 000 140	MASTER TEACHER WAGES	15,145.01	26,000.00	-
01 E 010 203 021 000 140	LICENSED CLASSROOM TEACHER	10,406.52	18,500.00	29,000.00
01 E 010 218 021 000 143	ENRICHMENT (G&T) SPECIALIST			32,500.00
01 E 010 230 021 000 140	CHINESE TEACHER (COMMUNITY EXPERT)			77,800.00
01 E 010 605 021 000 143	INSTRUCTIONAL SPPT. WAGES	18,942.70	35,500.00	-
01 E 010 605 021 000 144	TECHNOLOGY SUPPORT			20,000.00
01 E 010 610 021 000 143	GRANT MANAGER WAGES	15,552.76	24,023.04	28,103.96
01 E 010 203 021 000 145	SUBSTITUTE TEACHER SALARIES	-	5,500.00	5,720.00
01 E 005 110 021 000 170	NON-INSTRUCTIONAL SUPPORT STF	1,410.00	5,000.00	5,408.00
Total Salaries		<u>64,923.66</u>	<u>119,673.04</u>	<u>203,887.96</u>
Employee Benefits				
01 E 005 110 021 000 210	FICA/MEDICARE	107.87	382.50	413.71
01 E 010 050 021 000 210	FICA/MEDICARE	455.88	393.98	409.73
01 E 010 201 021 000 210	MASTER TEACHER FICA	1,082.80	1,989.00	-
01 E 010 203 021 000 210	LIC. TEACHER FICA	243.48	1,836.00	2,656.08
01 E 010 218 021 000 210	ENRICHMENT (G&T) FICA			2,486.25
01 E 010 230 021 000 210	CHINESE TEACHER (COMMUNITY EXPERT) FICA			5,951.70
01 E 010 605 021 000 210	INSTRUCTIONAL SPPT. FICA	1,449.14	6,118.50	2,769.30
01 E 010 610 021 000 210	GRANT MANAGER FICA	1,189.79	3,495.52	2,149.95
01 E 005 110 021 000 214	PUBLIC EMPLOYEES RETIREMENT	91.65	318.75	344.76
01 E 010 605 021 000 214	TECHNOLOGY SUPPORT PERA			1,275.00
01 E 010 050 021 000 218	TEACHERS RETIREMENT ASSN	-	257.50	-
01 E 010 201 021 000 218	MASTER TEACHER TRA	778.50	(880.75)	-
01 E 010 203 021 000 218	LIC. TEACHER TRA	572.35	1,200.00	1,736.00
01 E 010 218 021 000 218	ENRICHMENT (G&T) TRA			1,625.00
01 E 010 230 021 000 218	CHINESE TEACHER (COMMUNITY EXPERT) TRA			3,890.00
01 E 010 605 021 000 218	INSTRUCTIONAL SPPT. TRA	1,305.10	2,848.85	-
01 E 010 610 021 000 218	GRANT MANAGER TRA	855.43	2,042.30	1,405.20
01 E 010 050 021 000 220	EMPLOYEE INSURANCE (any)	-	780.00	780.00
01 E 010 201 021 000 220	TEACHER HEALTH INSURANCE	203.00	1,822.24	-
01 E 010 203 021 000 220	LIC. TEACHER HEALTH INSURANCE	(145.30)	1,830.00	1,830.00
01 E 010 218 021 000 220	ENRICHMENT (G&T) HEALTH INSURANCE			1,830.00
01 E 010 230 021 000 220	CHINESE TEACHER (COMMUNITY EXPERT) HEALTH INSUR.			7,320.00
01 E 010 605 021 000 220	INSTRUCTIONAL SPPT. HEALTH INSURANCE	-	5,490.00	3,660.00
01 E 010 610 021 000 220	GRANT MANAGER HEALTH INSURANCE	69.30	9,048.00	4,758.00
01 E 010 050 021 000 230	LIFE INSURANCE	-	3.00	3.00
01 E 010 201 021 000 230	TEACHER LIFE INSURANCE	18.00	(1,240.00)	-
01 E 010 203 021 000 230	MASTER TEACHER LIFE INSURANCE	-	30.00	30.00
01 E 010 218 021 000 230	ENRICHMENT (G&T) LIFE INSURANCE			30.00
01 E 010 230 021 000 230	CHINESE TEACHER (COMMUNITY EXPERT) LIFE INSURANCE			120.00
01 E 010 605 021 000 230	INSTRUCTIONAL SPPT. LIFE INSURANCE	-	5,490.00	60.00
01 E 010 610 021 000 230	GRANT MANAGER LIFE INSURANCE	10.80	85.98	78.00
01 E 010 050 021 000 235	DENTAL INSURANC	-	18.00	18.00
01 E 010 201 021 000 235	TEACHER DENTAL	-	(1,915.00)	-
01 E 010 203 021 000 235	LIC. TEACHER DENTAL INSURANCE	(29.12)	180.00	180.00
01 E 010 218 021 000 235	ENRICHMENT (G&T) DENTAL			180.00
01 E 010 230 021 000 235	CHINESE TEACHER (COMMUNITY EXPERT) DENTAL			720.00
01 E 010 605 021 000 235	INSTRUCTIONAL SPPT. LIFE INSURANCE	-	(2,940.00)	360.00

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
01 E 010 610 021 000 235	GRANT MANAGER DENTAL INSURANCE	-	795.96	468.00
01 E 010 050 021 000 240	LONG TERM DISABILITY INSURANCE	-	7.00	-
01 E 010 201 021 000 240	MASTER TEACHER LTD	-	110.04	-
01 E 010 203 021 000 240	LONG TERM DISABILITY INSURANCE	-	70.02	-
01 E 010 605 021 000 240	INSTRUCTIONAL SPPT. LTD	-	(4,477.92)	-
01 E 010 610 021 000 240	GRANT MANAGER LTD	-	182.05	-
Total Benefits		8,258.67	35,371.52	49,537.69
Purchased Services				
01 E 010 201 021 000 305	KINDER FLAP GRANT CONSULTING FEES	-	-	-
01 E 010 203 021 000 305	ELEM. FLAP GRANT CONSULTING FEES	775.00	5,000.00	5,000.00
01 E 005 110 021 000 329	POSTAGE AND PARCEL SERVICES	4.25	8.89	8.89
01 E 010 640 021 000 366	TRAVEL, CONVENTIONS, CONFER	19,891.37	35,491.87	11,000.00
01 E 010 610 021 000 368	CURRIC. DEV. OUT OF STATE TRAVEL	1,050.00	2,197.53	2,197.53
01 E 010 640 021 000 368	STAFF DEV. OUT OF STATE TRAVEL	3,141.69	693.14	693.14
Total Purchased Services		24,862.31	43,391.43	18,899.56
Supplies and Materials				
01 E 010 203 021 000 401	ELEMENTARY SUPPLIES	1,245.00	2,201.48	2,201.48
01 E 010 610 021 000 401	CURRICULUM DEV. SUPPLIES	624.75	-	-
01 E 010 620 021 000 401	LIBRARY SUPPLIES	260.45	460.54	460.54
01 E 010 201 021 000 430	KINDER FLAP GRANT INSTRUCTIONAL SUPPLIES	868.26	1,508.04	3,000.00
01 E 010 203 021 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES	11,670.70	10,786.08	15,000.00
01 E 010 230 021 000 430	FOREIGN LANGUAGE INSTRUCTIONAL SUPPLIES	1,449.05	2,269.30	2,269.30
01 E 010 640 021 000 430	STAFF DEV. INSTRUCTIONAL SUPPLIES	74.97	132.57	132.57
01 E 010 620 021 000 470	LIBRARY MEDIA BOOKS AND RESOURCES	3,189.50	4,358.94	4,358.94
01 E 010 640 021 000 490	NON FOODSERVICE FOOD COSTS	160.07	283.05	283.05
Total Supplies		19,542.75	22,000.00	27,705.88
Equipment				
01 E 010 201 021 000 555	KINDER FLAP GRANT TECHNOLOGY	-	-	-
01 E 010 203 021 000 555	ELEM FLAP GRANT TECHNOLOGY	45,873.00	50,000.00	30,000.00
Total Equipment		45,873.00	50,000.00	30,000.00
Total Federal FLAP Grant		163,460.39	270,435.99	330,031.09
TOTAL EXPENDITURES - FUND 01		1,859,912.97	3,023,257.48	4,346,565.66
FUND 01 - NET INCOME		77,707.08	99,845.07	103,772.73

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Account	Description	Year-To-Date Activity	Revised Budget	FY08-09 Budget
FUND 04 -COMMUNITY SERVICE				
AMIGOS REVENUE				
04 R 005 570 012 000 050	AMIGOS-FEES FROM PATRONS	127,681.42	172,525.00	190,000.00
04 R 005 570 012 000 608	MEAL PURCHASE	166.40	-	-
TOTAL REVENUE		127,847.82	172,525.00	190,000.00
EXPENDITURES				
Salary and Wages				
04 E 005 570 012 000 110	AMIGOS ADMIN SALARIES	13,278.28	18,012.50	28,058.68
04 E 005 570 012 000 170	AMIGOS AIDE WAGES	71,446.60	80,000.00	126,553.00
04 E 005 570 012 000 185	AMIGOS TEACHER WAGES	-	-	-
		84,724.88	98,012.50	154,611.68
Employee Benefits				
04 E 005 570 012 000 210	AMIGOS FICA	5,591.92	7,497.96	11,827.79
04 E 005 570 012 000 214	AMIGOS PERA	4,145.93	5,673.75	9,258.97
04 E 005 570 012 000 218	AMIGOS TRA	245.25	450.63	200.85
04 E 005 570 012 000 220	AMIGOS HEALTH INSURANCE	4,339.60	8,283.00	4,074.00
04 E 005 570 012 000 230	AMIGOS LIFE INSURANCE	63.00	(228.00)	57.00
04 E 005 570 012 000 235	AMIGOS DENTAL INSURANC	342.33	756.00	342.00
04 E 005 570 012 000 240	AMIGOS LTD INSURANCE	-	294.09	-
		14,728.03	22,727.43	25,760.61
Purchased Services				
04 E 005 570 012 000 305	AMIGOS CONSULT FEES	467.56	5,000.00	500.00
04 E 005 570 012 000 329	AMIGOS-POSTAGE AND PARCEL SERVICES	82.00	100.00	100.00
04 E 005 570 012 000 366	AMIGOS TRAVEL	-	2,000.00	-
04 E 005 570 012 000 370	AMIGOS OPERATING LEASES OR RENTALS	107.50	-	-
04 E 005 570 012 000 394	AMIGOS INSTRUCTIONAL CONSULTING FEES	530.00	-	-
04 E 005 570 012 733 394	AMIGOS FIELDTRIPS	-	-	-
		1,187.06	7,100.00	600.00
Supplies and Materials				
04 E 005 570 012 000 401	AMIGOS NONINSTRUCTIONAL SUPPLIES	3,690.35	7,000.00	5,500.00
04 E 005 570 012 000 430	AMIGOS INSTRUCTIONAL SUPPLIES	692.64	-	500.00
04 E 005 570 012 000 490	AMIGOS FOOD COSTS	5,789.59	4,000.00	10,000.00
		10,172.58	11,000.00	16,000.00
TOTAL EXPENDITURES		110,812.55	138,839.93	196,972.29
AMIGOS NET INCOME		17,035.27	33,685.07	(6,972.29)

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CAMP DEL SOL				
REVENUE				
04 R 005 570 013 000 050	CAMP DEL SOL-FEES FROM PATRONS	3,432.50	4,000.00	10,700.00
TOTAL REVENUE		3,432.50	4,000.00	10,700.00
EXPENDITURES				
Salary and Wages				
04 E 005 570 013 000 170	CAMP DEL SOL AIDE WAGES	957.00	1,000.00	1,040.00
04 E 005 570 013 000 185	CAMP DEL SOL TEACHER WAGES	6,930.00	7,000.00	7,280.00
		<u>7,887.00</u>	<u>8,000.00</u>	<u>8,320.00</u>
Employee Benefits				
04 E 005 570 013 000 210	CAMP DEL SOL FICA	588.30	612.00	636.48
04 E 005 570 013 000 214	CAMP DEL SOL PERA	12.57	510.00	530.40
04 E 005 570 013 000 218	CAMP DEL SOL TRA	381.14	-	-
04 E 005 570 013 000 220	CAMP DEL SOL HEALTH INSURANCE	(196.52)	-	-
04 E 005 570 013 000 235	CAMP DEL SOL DENTAL INSURANCE	-	-	-
04 E 005 570 013 000 240	CAMP DEL SOL LONG TERM DISABILITY INSURANCE	-	-	-
		<u>785.49</u>	<u>1,122.00</u>	<u>1,166.88</u>
Purchased Services				
04 E 005 570 013 000 329	CAMP DEL SOL POSTAGE AND PARCEL SERVICES	-	100.00	100.00
		<u>-</u>	<u>100.00</u>	<u>100.00</u>
Supplies and Materials				
04 E 005 570 013 000 401	CAMP DEL SOL NONINSTRUCTIONAL SUPPLIES	933.41	500.00	500.00
04 E 010 580 013 000 401	CAMP DEL SOL NONINSTRUCTIONAL SUPPLIES	-	500.00	500.00
04 E 005 570 013 000 430	CAMP DEL SOL INSTRUCTIONAL SUPPLIES	44.71	-	-
04 E 005 570 013 000 490	CAMP DEL SOL FOOD COSTS	412.14	-	-
		<u>1,390.26</u>	<u>1,000.00</u>	<u>1,000.00</u>
TOTAL EXPENDITURES		10,062.75	10,222.00	10,586.88
CAMP DEL SOL NET INCOME (LOSS)		(6,630.25)	(6,222.00)	113.12
AMIGUITOS				
REVENUE				
04 R 005 570 014 000 050	AMIGUITOS-FEES FROM PATRONS	64,500.80	90,000.00	90,000.00
TOTAL REVENUE		64,500.80	90,000.00	90,000.00
EXPENDITURES				
Salary and Wages				
04 E 005 570 014 000 110	AMIGUITOS ADMIN SALARIES	6,091.68	9,012.50	9,373.00
04 E 005 570 014 000 170	AMIGUITOS AIDE WAGES	5,055.45	35,000.00	47,840.00
		<u>11,147.13</u>	<u>44,012.50</u>	<u>57,213.00</u>

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Employee Benefits				
04 E 005 570 014 000 210	AMIGUITOS FICA	908.09	3,366.96	4,376.79
04 E 005 570 014 000 214	AMIGUITOS PERA	472.00	2,231.25	3,049.80
04 E 005 570 014 000 218	AMIGUITOS TRA	245.25	450.63	200.85
04 E 005 570 014 000 220	AMIGUITOS HEALTH INSURANCE	1,557.54	2,976.00	4,806.00
04 E 010 570 014 000 220	AMIGUITOS HEALTH INSURANCE	-	-	-
04 E 005 570 014 000 230	AMIGUITOS LIFE INSURANCE	27.00	(120.00)	69.00
04 E 005 570 014 000 235	AMIGUITOS DENTAL INSURANC	20.22	234.00	414.00
04 E 005 570 014 000 240	AMIGUITOS LONG TERM DISABILITY INSURANCE	-	91.03	-
		3,230.10	9,229.87	12,916.44
Purchased Services				
04 E 005 570 014 000 370	RENT PAID TO LILA			12,000.00
Supplies and Materials				
04 E 005 570 014 000 401	AMIGUITOS NONINSTRUCTIONAL SUPPLIES	432.11	-	600.00
04 E 010 570 014 000 401	AMIGUITOS NONINSTRUCTIONAL SUPPLIES	-	-	-
04 E 005 570 014 000 430	AMIGUITOS INSTRUCTIONAL SUPPLIES	287.59	-	1,000.00
04 E 005 570 014 000 490	AMIGUITOS FOOD COSTS	39.11	-	500.00
		758.81	-	2,100.00
TOTAL EXPENDITURES		15,136.04	53,242.37	72,229.44
AMIGUITOS NET INCOME		49,364.76	36,757.63	17,770.56
LANGUAGE AMBASSADORS REVENUE				
04 R 005 570 015 000 099	PTO PAYMENTS FOR LANGUAGE AMBASSADORS	-	-	-
TOTAL REVENUE		-	-	-
EXPENDITURES				
Salary and Wages				
04 E 005 570 015 000 170	LANGUAGE AMBASSADORS WAGES	5,500.00	-	-
		5,500.00	-	-
Employee Benefits				
04 E 005 570 015 000 220	LANG AMBASSADORS HEALTH INSURANCE	1,920.00	-	-
		1,920.00	-	-
Purchased Services				
04 E 005 105 102 000 329	GENERAL ADMIN POSTAGE	-	-	-
04 E 005 570 015 000 366	AMBASSADORS TRAVEL REIMBURSEMENTS	600.00	-	-
		600.00	-	-
TOTAL EXPENDITURES		8,020.00	-	-
LANGUAGE AMBASSADORS NET INCOME (LOSS)		(8,020.00)	-	-
COMBINED FUND 04 - NET INCOME		51,749.78	64,220.70	10,911.39
NET INCOME - ALL FUNDS		129,456.86	164,065.77	114,684.12