

Lakes International Language Academy
FY10 Budget Revision 1

Account	Description	FY08-09 Budget	Revised FY09 Budget	FY10 Budget	FY10 Budget	
FUND 01 - GENERAL						
REVENUE						
State Revenue						
01 R 005 000 000 000 231	STATE GENERAL EDUCATION AID	2,780,828.45	2,760,828.45	3,017,880.57	2,987,841.54	547 ADM - MN students only; current ADM is 551 MN students
01 R 005 000 000 348 300	FACILITIES LEASE AID	582,300.00	582,300.00	582,300.04	645,300.00	lease aid app approved
01 R 005 000 000 740 360	SPECIAL EDUCATION	96,000.00	96,000.00	83,274.10	92,371.65	
Total State Revenue		3,458,928.45	3,458,928.45	3,683,464.71	3,725,513.19	
Federal Revenue						
01 R 005 000 000 401 400	FEDERAL REVENUE - TITLE I (Basic and Neglected)	10,400.00	10,400.00	10,000.00	8,526.19	
01 R 005 000 000 414 400	FEDERAL REVENUE - TITLE II (Improving Teacher Quality)	11,500.00	11,500.00	11,000.00	5,568.40	
01 R 005 000 000 415 400	FEDERAL REVENUE - TITLE V (Innovative Programs)	900.00	900.00	900.00	900.00	
01 R 005 000 000 419 400	FEDERAL REVENUE - SPED AID, SECTION 611, REGULAR	-	-	30,000.00	61,361.24	updated with Chris P
01 R 005 000 000 480 400	FEDERAL REVENUE - SPED, PART B, SECTION 611, TARGETED STIMU	-	-	-	90,948.17	
01 R 005 000 000 420 400	FEDERAL REVENUE-SPED, PART B, SECTION 619, REGULAR (Presch)	-	-	-	2,286.41	
01 R 005 000 000 484 400	FEDERAL REVENUE-SPED, PART B, SECTION 619, TARGETED STIMU	-	-	-	3,719.68	
01 R 005 000 000 433 400	FEDERAL REVENUE - SAFE & DRUG-FREE SCHOOL Title IV	1,000.00	1,000.00	1,000.00	763.46	
01 R 005 000 021 000 400	FEDERAL REVENUE - FCAP GRANT	325,000.00	332,500.00	284,000.00	259,421.00	
Total Federal Revenue		348,800.00	356,300.00	306,900.00	432,494.55	
General Local Revenue						
01 R 005 000 000 447 400	MN Facilities Incentive Grant (renovation grant)	500,000.00	500,000.00	-	-	
01 R 005 203 000 000 021	GEN ED TUITION PAYMENTS	7,000.00	7,000.00	14,000.00	17,800.00	TK, 1 first, 1 second
01 R 005 000 000 000 080	ADMISSION AND STUDENT ACTIVITY	-	-	-	-	
01 R 005 105 000 000 060	POSTAGE & COPIES	-	-	-	-	
01 R 005 201 150 000 060	KINDERGARTEN FIELD TRIP FEES	5,000.00	4,300.00	4,300.00	4,300.00	
01 R 005 203 150 000 060	ELEMENTARY ADMISSION FEES	-	-	3,500.00	3,500.00	
01 R 005 203 150 000 060	ELEMENTARY FIELD TRIP FEES	18,000.00	18,000.00	18,500.00	18,500.00	
01 R 005 000 000 000 082	INTEREST EARNED	8,000.00	8,000.00	6,000.00	8,000.00	2 CDs will mature, +\$500 int on checking
01 R 005 000 000 000 093	RENT	16,000.00	16,000.00	9,000.00	2,000.00	from gym & room use fees
01 R 005 000 000 000 096	GENERAL DONATIONS	-	60,000.00	2,000.00	2,000.00	
01 R 005 605 000 000 096	GIFTS & BEQUESTS	-	-	-	-	
01 R 005 000 000 000 099	MISC LOCAL REVENUE	7,609.94	39,000.00	7,609.94	7,609.94	6th gr fundraiser, personal copies, lost library books, Scholastic News subscriptions, PTO reimburs to Gen Fund, MN BCA payments from volunteers, school calendar donation, purchases of wall pictures
01 R 005 000 000 000 099	NEOTRAC GRANT	-	-	-	-	
01 R 005 000 050 000 099	BC REIMBURSEABLE	80,000.00	35,000.00	20,000.00	20,000.00	revenue from LBC
01 R 005 000 011 000 099	PERPICH CTR ARTS GRANT	-	2,595.00	0.00	2,600.00	2-yr grant, 4th grade teachers-theater training
01 R 005 000 000 451 621	SALE OF FED GRANT EQUIPMENT PROCEEDS	-	27,667.00	0.00	-	
01 R 005 350 000 000 625	INSURANCE RECOVERY PAYMENTS	-	-	-	-	
Total General Local Revenue		642,609.94	716,552.00	81,909.94	80,309.94	
TOTAL REVENUE - FUND 01		4,450,338.39	4,533,786.45	4,072,274.65	4,238,317.68	
EXPENDITURES						
Administration						
Salaries						
01 E 005 110 000 000 110	ACCOUNTING & PAYROLL MANAGER SALARY	32,136.00	32,136.00	32,136.00	32,136.00	0.8 FTE
01 E 010 050 000 000 110	SCHOOL DIRECTOR SALARIES	91,052.00	91,052.00	91,052.00	104,825.00	
01 E 005 105 000 000 170	GENERAL ADMIN SALARIES	27,881.20	44,381.20	44,381.20	38,851.20	
01 E 005 110 000 000 170	BUSINESS OFFICE SUPPORT SALARIES	33,280.00	33,280.00	30,160.00	28,142.40	
01 E 005 110 000 151 170	BUSINESS OFFICE SUPPORT SALARIES: TITLE VIII, FED STIMULUS	-	-	-	2,537.60	new coding--ARRA funds
Total Salaries		184,319.20	200,819.20	197,699.00	206,492.20	
Benefits						
01 E 005 105 000 000 210	GENERAL ADMIN FICA	2,130.82	3,362.87	3,392.87	2,972.12	
01 E 005 110 000 000 210	BUSINESS OFFICE FICA	5,004.32	5,004.32	4,765.64	4,805.42	
01 E 010 050 000 000 210	DIRECTOR FICA	6,965.48	6,965.48	6,965.48	8,019.11	
01 E 005 105 000 000 214	GENERAL ADMIN PERA	1,775.51	2,827.39	2,827.39	2,476.76	
01 E 005 110 000 000 214	BUSINESS OFFICE PERA	4,170.27	4,170.27	3,971.57	4,004.52	
01 E 010 050 000 000 218	DIRECTOR TRA	-	-	-	325.00	C Pellant Title Administration
01 E 005 105 000 000 220	GENERAL ADMIN HEALTH INSURANCE	7,200.00	7,200.00	7,200.00	6,747.96	
01 E 005 110 000 000 220	BUSINESS OFFICE HEALTH INSURANCE	3,660.00	3,660.00	3,111.00	2,964.60	
01 E 010 050 000 000 220	DIRECTOR HEALTH INSURANCE	13,260.00	13,260.00	13,260.00	17,031.47	
01 E 005 105 000 000 230	GENERAL ADMIN LIFE INSURANCE	60.00	60.00	60.00	60.00	
01 E 005 110 000 000 230	BUSINESS OFFICE LIFE INSURANCE	60.00	60.00	51.00	46.60	
01 E 010 050 000 000 230	DIRECTOR LIFE INSURANCE	51.00	51.00	156.47	164.77	
01 E 005 105 000 000 235	GENERAL ADMIN DENTAL INSURANCE	360.00	360.00	360.00	360.00	
01 E 005 110 000 000 235	BUSINESS OFFICE DENTAL INSURANCE	360.00	360.00	306.00	291.60	
01 E 010 050 000 000 235	DIRECTOR DENTAL INSURANCE	368.00	368.00	368.00	348.50	
01 E 005 105 000 000 240	GENERAL ADMIN LTD INSURANCE	-	-	-	-	
01 E 005 110 000 000 240	BUSINESS OFFICE LTD INSURANCE	-	-	-	-	
01 E 010 050 000 000 240	DIRECTOR LTD INSURANCE	-	-	-	-	
01 E 005 105 000 000 270	WORKERS COMP INSURANCE	18,000.00	18,000.00	18,000.00	20,000.00	19,766.00
01 E 005 105 000 000 280	MN STATE UNEMPLOYMENT INSURANCE	1,800.00	1,800.00	1,800.00	1,800.00	
Total Benefits		65,163.20	67,477.34	66,533.22	72,418.43	
Purchased Services						
01 E 005 110 000 000 305	BOARD CONSULTING FEES	15,000.00	15,000.00	15,000.00	16,000.00	lawyer, Larson Allen, training consultant
01 E 005 105 000 000 305	GENERAL ADMIN CONSULT FEES	1,600.00	1,600.00	1,600.00	1,600.00	
01 E 005 107 000 000 305	PUBLIC RELATIONS CONSULTING FEES	1,100.00	1,100.00	1,100.00	1,100.00	
01 E 005 110 000 000 305	BUSINESS SUPPORT CONSULT FEES	50,000.00	50,000.00	50,000.00	50,000.00	Skyward hosting, SBS, Paychex
01 E 005 105 000 000 320	GENERAL ADMIN COMMUNICATION SERVICES	7,500.00	7,500.00	7,500.00	21,000.00	TIES, phone, voice mail (Collins)
01 E 005 110 000 000 329	BOARD POSTAGE FEES	2,000.00	2,000.00	2,000.00	2,500.00	first mailing \$500
01 E 005 105 000 000 329	BUSINESS OFFICE POSTAGE FEES	400.00	400.00	650.00	650.00	
01 E 005 105 000 000 350	REPAIRS AND MAINTENANCE SERV	2,000.00	1,000.00	1,000.00	1,000.00	
01 E 005 105 000 000 366	GENERAL ADMIN TRAVEL & CONFERENCES	100.00	100.00	150.00	150.00	
01 E 005 110 000 000 366	BUSINESS OFFICE TRAVEL & CONFERENCES	200.00	200.00	500.00	500.00	
01 E 005 010 000 000 366	BOARD TRAVEL & CONFERENCES	85.00	85.00	2,000.00	2,000.00	Depends on MDE list of approved training; \$40 per person x 9 x 5 classes
01 E 010 050 000 000 366	DIRECTOR TRAVEL & CONFERENCES	2,500.00	2,500.00	2,500.00	2,500.00	
01 E 005 105 000 000 370	GENERAL ADMIN LEASES OR RENTALS	30,000.00	37,000.00	45,000.00	38,000.00	copiers lease and usage (\$34,000 in FY09)
Total Purchased Services		112,400.00	118,465.00	129,000.00	137,000.00	

Lakes International Language Academy
FY10 Budget Revision 1

Supplies						
.01 E 005 110 000 000 401	BOARD OF ED SUPPLIES & MATERIALS	200.00	200.00	200.00	200.00	
.01 E 005 105 000 000 401	GENERAL ADMIN SUPPLIES & MATERIALS	15,000.00	15,000.00	16,000.00	16,000.00	copier paper, office supplies, SlipKa-Deakman, business cards, online calendar subscription
.01 E 005 110 000 000 401	BUSINESS OFFICE SUPPLIES & MATERIALS	500.00	500.00	500.00	500.00	
.01 E 010 090 000 000 401	DIRECTOR'S SUPPLIES & MATERIALS	200.00	200.00	200.00	200.00	
.01 E 005 105 000 000 440	GENERAL ADMIN FUEL EXPENSES	50.00	50.00	50.00	50.00	
.01 E 005 105 000 000 490	ADMIN FOOD COSTS	-	-	-	-	
Total Supplies		15,950.00	15,950.00	16,950.00	16,950.00	
Equipment						
.01 E 005 105 000 000 585	TECHNOLOGY EQUIPMENT, Gen. Admin.	1,000.00	1,000.00	1,000.00	1,000.00	
.01 E 005 110 000 000 595	BUSINESS OFFICE TECHNOLOGY EQUIPMENT	-	-	1,000.00	-	subtracted computer (1000)
Total Equipment		1,000.00	1,000.00	2,000.00	1,000.00	
Financing						
.01 E 005 110 000 000 740	INTEREST PAYMENTS	200.00	200.00	200.00	12,000.00	interest on projected line of credit
Total Financing		200.00	200.00	200.00	12,000.00	
Dues and Membership						
.01 E 005 010 000 000 820	BOARD OF ED DUES AND MEMBERSHIP	-	-	-	4,900.00	MACS
.01 E 005 105 000 000 820	GENERAL ADMIN DUES AND MEMBERSHIP	9,000.00	9,000.00	9,000.00	9,000.00	JMC, Armit (reimbursed by PTO)
.01 E 010 090 000 000 820	DIRECTOR DUES AND MEMBERSHIP	2,000.00	2,000.00	2,000.00	1,500.00	MESPA, MPA
Total Dues & Memberships		11,000.00	11,000.00	11,000.00	15,400.00	
Total Administration		390,032.40	414,911.54	423,382.22	461,260.63	
General Education						
Salaries and Wages						
.01 E 010 201 000 000 140	KINDERGARTEN TEACHER SALARIES	105,115.00	110,115.00	115,115.00	87,400.00	2.5 FTE
.01 E 010 203 000 000 140	ELEMENTARY TEACHER SALARIES	827,272.00	827,272.00	937,272.00	649,577.00	16.8 FTE
.01 E 010 203 000 151 140	ELEMENTARY TEACHER SALARIES, TITLE VIII (FED STIMULUS)	-	-	-	201,637.00	new code--ARRA funds--using for 6.0 FTE
.01 E 010 201 000 000 141	KINDERGARTEN AIDE WAGES	20,000.00	20,000.00	10,000.00	-	
.01 E 010 203 000 000 141	ELEMENTARY AIDE WAGES	37,061.00	37,061.00	37,061.00	96,061.00	
.01 E 010 216 000 000 143	ENRICHMENT (G&T) SPECIALIST	19,000.00	19,000.00	19,000.00	35,000.00	0.7 FTE
.01 E 010 203 000 000 145	ELEMENTARY SUBSTITUTE TEACHER SALARIES	51,480.00	36,480.00	51,480.00	52,910.00	
.01 E 010 201 000 000 185	KINDERGARTEN OTHER WAGE PAYMENTS	8,320.00	8,320.00	8,320.00	8,320.00	summer pay-staff development
.01 E 010 203 000 000 185	OTHER SALARIES	-	1,250.00	-	-	staff bonus
.01 E 010 230 000 000 140	Foreign Language Salaries	-	-	-	14,475.00	for Chinese when FLAP ends
.01 E 010 298 000 000 140	MUSIC TEACHER	33,314.00	33,314.00	33,314.00	33,314.00	
Total Salaries		1,101,562.00	1,096,812.00	1,211,562.00	1,178,694.00	
Employee Benefits						
.01 E 010 201 000 000 210	KINDERGARTEN-FICA/MEDICARE	11,865.15	11,865.15	11,865.15	7,859.18	
.01 E 010 203 000 000 210	ELEMENTARY FICA/MEDICARE	71,253.09	71,253.09	79,668.09	76,927.25	
.01 E 010 216 000 000 210	ENRICHMENT (G&T) FICA	1,453.50	1,453.50	1,453.50	2,677.50	
.01 E 010 230 000 000 210	Foreign Language FICA	-	-	-	1,107.34	
.01 E 010 298 000 000 210	MUSIC FICA	2,548.82	2,548.82	2,548.82	2,548.82	
.01 E 010 201 000 000 214	KINDERGARTEN PERA	-	1,275.00	-	-	
.01 E 010 203 000 000 214	ELEMENTARY PERA	2,362.84	3,100.00	2,362.84	6,123.89	
.01 E 010 201 000 000 218	KINDERGARTEN TRA	6,755.00	6,755.00	6,755.00	5,006.00	
.01 E 010 203 000 000 218	ELEMENTARY TRA	44,717.80	44,717.80	50,217.80	45,478.20	
.01 E 010 216 000 000 218	ENRICHMENT (G&T) TRA	950.00	950.00	950.00	1,750.00	
.01 E 010 230 000 000 218	FOREIGN LANGUAGE TRA	-	-	-	937.14	
.01 E 010 298 000 000 218	MUSIC TRA	1,665.70	1,665.70	1,665.70	1,665.70	
.01 E 010 201 000 000 220	KINDERGARTEN HEALTH INSURANCE	10,980.00	10,980.00	10,980.00	9,150.00	
.01 E 010 203 000 000 220	ELEMENTARY HEALTH INSURANCE	82,716.00	82,716.00	91,866.00	88,938.00	
.01 E 010 216 000 000 220	ENRICHMENT (G&T) HEALTH INSURANCE	1,464.00	1,464.00	1,464.00	2,562.00	
.01 E 010 230 000 000 220	FOREIGN LANGUAGE HEALTH INSURANCE	-	-	-	1,281.00	
.01 E 010 298 000 000 220	MUSIC HEALTH INSURANCE	3,660.00	3,660.00	3,660.00	3,660.00	
.01 E 010 201 000 000 230	KINDERGARTEN LIFE INSURANCE	180.00	180.00	180.00	150.00	
.01 E 010 203 000 000 230	ELEMENTARY LIFE INSURANCE	1,356.00	1,760.00	1,536.00	1,494.00	
.01 E 010 216 000 000 230	ENRICHMENT (G&T) LIFE	-	-	0.00	6.00	
.01 E 010 230 000 000 230	FOREIGN LANGUAGE LIFE	-	0.00	-	21.00	
.01 E 010 298 000 000 230	MUSIC LIFE INSURANCE	60.00	72.00	72.00	72.00	
.01 E 010 201 000 000 235	KINDERGARTEN DENTAL INSURANCE	1,080.00	1,080.00	1,080.00	900.00	
.01 E 010 203 000 000 235	ELEMENTARY DENTAL INSURANCE	8,136.00	8,136.00	9,036.00	8,748.00	
.01 E 010 216 000 000 235	ENRICHMENT (G&T) DENTAL	144.00	144.00	144.00	252.00	
.01 E 010 230 000 000 235	FOREIGN LANGUAGE DENTAL	-	-	-	128.00	
.01 E 010 298 000 000 235	MUSIC DENTAL	360.00	360.00	360.00	360.00	
.01 E 010 201 000 000 240	KINDERGARTEN LTD INSURANCE	-	-	-	-	
.01 E 010 203 000 000 240	ELEMENTARY LTD INSURANCE	-	-	-	-	
.01 E 010 203 000 000 280	ELEMENTARY MN STATE UNEMPLOYMENT INS.	7,200.00	7,200.00	7,200.00	7,200.00	
Total Benefits		262,182.20	263,335.57	286,339.20	276,585.53	
Purchased Services						
.01 E 010 203 000 000 305	ELEM ED. CONSULT FEES	593.25	593.25	593.25	400.00	art set rental, training volunteers for Art Adventures (reimbursed by volunteers)
.01 E 010 298 000 000 305	MUSIC CONSULTING FEES	-	160.00	-	250.00	tune piano
.01 E 010 201 000 000 329	KINDERGARTEN POSTAGE	-	-	25.00	-	
.01 E 010 203 000 000 329	ELEMENTARY POSTAGE	-	300.00	350.00	350.00	
.01 E 010 201 000 733 360	KINDERGARTEN FIELDTRIP TRANSPORTATION	3,000.00	3,000.00	3,000.00	3,000.00	
.01 E 010 203 000 733 360	ELEMENTARY FIELDTRIP TRANSPORTATION	7,000.00	7,000.00	7,000.00	7,000.00	
.01 E 010 216 000 388 366	GIFTED & TALENTED TRAVEL & CONFERENCES	359.00	1,000.00	1,000.00	1,000.00	
.01 E 010 201 150 389 384	KINDERGARTEN FIELDTRIP ENTRY FEES	-	2,000.00	-	2,000.00	
.01 E 010 203 000 000 394	ELEMENTARY INSTRUCTIONAL SERVICES FEES	590.00	590.00	200.00	200.00	
.01 E 010 203 150 000 394	ELEMENTARY FIELDTRIP ENTRY FEES	12,000.00	12,000.00	12,000.00	12,000.00	
Total Purchased Services		25,542.25	26,686.25	26,418.25	26,225.00	
Supplies and Materials						
.01 E 010 201 000 000 401	KINDERGARTEN NONINSTRUCTIONAL SUPPLIES	750.00	750.00	750.00	750.00	
.01 E 010 203 000 000 401	ELEMENTARY NONINSTRUCTIONAL SUPPLIES	7,000.00	13,000.00	15,000.00	15,000.00	
.01 E 010 211 000 000 401	SECONDARY NONINSTRUCTIONAL SUPPLIES	-	-	-	-	
.01 E 010 203 150 000 401	ELEMENTARY NONINSTRUCTIONAL SUPPLIES - FT PAID	-	-	-	-	
.01 E 010 201 000 000 430	KINDERGARTEN INSTRUCTIONAL SUPPLIES	600.00	1,800.00	1,800.00	800.00	moved \$1000 to FLAP
.01 E 010 203 000 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES	25,000.00	13,000.00	14,000.00	5,000.00	<\$10G FY09, moved \$5000 to FLAP
.01 E 010 211 000 000 430	SECONDARY INSTRUCTIONAL SUPPLIES	-	-	-	-	
.01 E 010 212 000 000 430	ART INSTRUCTIONAL SUPPLIES	1,600.00	1,600.00	1,600.00	1,000.00	

Lakes International Language Academy
FY10 Budget Revision 1

.01 E 010 230 000 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES, Foreign Language (Chin	1,000.00	1,000.00	500.00	-	moved to FLAP
.01 E 010 203 000 000 430	Basic Skills instructional supplies	500.00	500.00	500.00	500.00	
.01 E 010 240 000 000 430	ART SUPPLIES	1,000.00	1,000.00	1,000.00	1,000.00	
.01 E 010 258 000 000 430	MUSIC INSTRUCTIONAL SUPPLIES	7,000.00	7,000.00	7,000.00	7,000.00	
.01 E 010 216 000 000 430	Enrichment (G&T) Supplies, non-individualized instructional	2,500.00	2,500.00	500.00	500.00	
.01 E 010 218 000 000 433	Enrichment (G&T) Supplies, individualized instructional	-	-	1,500.00	1,500.00	ALEKS: individual gifted math online subscriptions
.01 E 010 201 000 000 460	KINDERGARTEN TEXTBOOKS	-	-	-	-	
.01 E 010 203 000 000 460	ELEMENTARY TEXTBOOKS	500.00	500.00	500.00	-	moved to FLAP
.01 E 010 211 000 000 460	SECONDARY TEXTBOOKS	-	-	-	-	
.01 E 010 201 000 000 461	KINDERGARTEN STANDARDIZED TESTS	-	-	-	-	
.01 E 010 203 000 000 461	ELEMENTARY STANDARDIZED TESTS	4,912.50	4,912.50	5,000.00	5,400.00	NWEA, McGraw testing books
.01 E 010 203 000 000 490	ELEMENTARY FOOD	-	103.25	125.00	125.00	
.01 E 010 203 180 000 490	ELEMENTARY FIELD TRIP FOOD	493.00	-	563.00	563.00	
Total Supplies and Materials		52,755.50	43,158.75	45,325.00	33,225.00	
Equipment						
.01 E 010 201 000 000 530	Kinder FURNITURE AND OTHER EQUIPMENT	-	-	-	-	
.01 E 010 203 000 000 530	ELEMENTARY FURNITURE AND OTHER EQUIPMENT	7,000.00	7,000.00	2,000.00	3,000.00	
.01 E 010 211 000 000 530	SECONDARY FURNITURE & OTHER EQUIPMENT	-	-	-	-	
.01 E 010 203 000 000 555	ELEMENTARY TECHNOLOGY EQUIPMENT	20,000.00	20,000.00	20,000.00	-	Moved to FLAP
.01 E 010 211 000 000 555	SECONDARY TECHNOLOGY EQUIPMENT	-	-	-	-	
Total Equipment		27,000.00	27,000.00	22,000.00	3,000.00	
Dues and Membership						
.01 E 010 201 000 000 820	KINDERGARTEN DUES AND MEMBERSHIP	150.00	150.00	150.00	150.00	
.01 E 010 203 000 000 820	ELEMENTARY DUES AND MEMBERSHIP	-	150.00	150.00	150.00	
Total Dues & Memberships		150.00	300.00	300.00	300.00	
Total General Education		1,469,191.95	1,457,292.57	1,591,944.45	1,518,029.33	
State Special Education						
Salaries and Wages						
.01 E 010 401 000 740 140	SL SPED LICENSED TEACHER	-	7,600.00	14,400.00	14,400.00	
.01 E 010 420 000 740 110	SPECIAL ED DIRECTOR	32,500.00	-	-	-	
.01 E 010 411 000 740 141	SPECIAL ED PARA ASD	-	-	-	11,000.00	.5 FTE
.01 E 010 420 000 740 144	SPECIAL ED PARA AGGREGATE (3 or more disabilities)	10,000.00	10,000.00	5,000.00	-	moved .5 to Gen Ed & .5 one line up
.01 E 010 420 000 740 170	SPECIAL ED PSYCHOLOGIST	10,000.00	0.00	-	1,000.00	contracted psych is below
Total Salaries		52,500.00	17,000.00	19,400.00	26,400.00	
Employee Benefits						
.01 E 010 401 000 740 210	SL SPED FICA MEDICARE	-	734.40	1,101.60	1,101.60	
.01 E 010 411 000 740 210	SPED ASD FICA MEDICARE	-	-	-	841.50	
.01 E 010 420 000 740 210	GENERAL SPED FICA MEDICARE	4,016.25	382.50	382.50	76.50	
.01 E 010 411 000 740 214	SPED ASD PERA	-	-	-	701.25	
.01 E 010 420 000 740 214	GENERAL SPED PERA	637.50	318.75	-	-	
.01 E 010 401 000 740 218	SL SPED TRA	-	480.00	720.00	720.00	
.01 E 010 420 000 740 218	GENERAL SPED TRA	2,125.00	-	250.00	50.00	
.01 E 010 420 000 740 220	GENERAL SPED HEALTH INSURANCE	5,856.00	915.00	915.00	36.60	
.01 E 010 411 000 740 230	SPED ASD HEALTH INSURANCE	-	-	-	1,830.00	
.01 E 010 420 000 740 230	GENERAL SPED LIFE INSURANCE	96.00	15.00	15.00	0.60	
.01 E 010 411 000 740 230	SPED ASD LIFE INSURANCE	-	-	-	30.00	
.01 E 010 420 000 740 235	GENERAL SPED DENTAL INSURANCE	576.00	90.00	90.00	3.60	
.01 E 010 411 000 740 235	SPED ASD DENTAL INSURANCE	-	-	-	160.00	
Total Benefits		13,306.75	2,201.25	3,474.10	5,571.65	
Purchased Services						
.01 E 010 401 000 740 394	SL SPED STUDENT CONTRACTED SERVICES	-	9,000.00	8,400.00	8,400.00	
.01 E 010 407 000 740 394	SLD SPED STUDENT CONTRACTED SERVICES	-	20,400.00	20,400.00	20,400.00	
.01 E 010 420 000 740 394	GEN SPED CONTRACTED STUDENT SERVICES	50,000.00	17,000.00	30,000.00	30,000.00	
.01 E 010 405 000 740 396	DHH SAL-CONTRACTED SERV - PD TO ANOTHER DISTRICT	-	1,000.00	1,500.00	1,500.00	
.01 E 010 405 000 740 397	DHH BEN-CONTRACTED SERV - PD TO ANOTHER DISTRICT	-	200.00	100.00	100.00	
Total Purchased Services		50,000.00	47,600.00	60,400.00	60,400.00	
Supplies and Materials						
.01 E 010 407 000 420 401	DISABLED EARLY ED - NON-INSTRUCTIONAL SUPPLIES	-	11.00	-	-	
.01 E 010 401 000 740 401	SL SPED NON-INSTRUCTIONAL SUPPLIES	-	0.00	-	-	
.01 E 010 420 000 740 401	GENERAL SPED NON-INSTRUCTIONAL SUPPLIES	-	0.00	-	-	
.01 E 010 401 000 740 433	SL SPED INSTRUCTIONAL SUPPLIES	-	700.00	1,000.00	1,000.00	
.01 E 010 408 000 740 433	DB INSTRUCTIONAL SUPPLIES	-	-	-	-	
.01 E 010 420 000 740 433	GENERAL SPED INSTRUCTIONAL SUPPLIES	-	1,800.00	2,000.00	2,000.00	
Total Supplies and Materials		-	2,511.00	3,000.00	3,000.00	
Total State Special Education		115,806.75	66,801.25	83,274.10	92,371.65	
Federal Special Education						
Salaries and Wages						
.01 E 010 420 000 419 110	SPED Director salary	-	32,500.00	32,500.00	32,500.00	.5 FTE
.01 E 010 420 000 419 143	SPED licensed instructional support	-	-	-	30,000.00	.5 FTE
Total Salaries		-	32,500.00	32,500.00	62,500.00	
Employee Benefits						
.01 E 010 420 000 419 210	Fed SPED FICA Medicare	-	2,486.25	2,486.25	4,781.25	
.01 E 010 420 000 419 218	Fed SPED TRA	-	1,625.00	1,625.00	3,125.00	
.01 E 010 420 000 419 230	Fed SPED Health	-	1,830.00	1,830.00	4,030.00	
.01 E 010 420 000 419 235	Fed SPED Dental	-	160.00	160.00	396.00	
.01 E 010 420 000 419 230	Fed SPED Life	-	30.00	30.00	66.00	
Total Benefits		-	6,151.25	6,151.25	12,394.25	
Purchased Services						
.01 E 010 420 000 419 329	General Fed SPED Postage Fees	-	42.00	42.00	44.00	
Total Purchased Services		-	42.00	42.00	44.00	
Supplies and Materials						
.01 E 010 401 000 419 433	SL-FEDERAL SPED INSTRUCTIONAL SUPPLIES	-	1,563.65	1,563.65	1,563.65	SL=Speech/Language Impaired
.01 E 010 402 000 419 433	DCD-FEDERAL SPED INSTRUCTIONAL SUPPLIES	-	-	-	500.00	added
.01 E 010 407 000 419 433	SLD-FEDERAL SPED INSTRUCTIONAL SUPPLIES	-	500.00	500.00	500.00	SLD=Specific Learning Disability
.01 E 010 408 000 419 433	EBD-FEDERAL SPED INSTRUCTIONAL SUPPLIES	-	-	-	500.00	added

Lakes International Language Academy
FY10 Budget Revision 1

.01 E 010 410 000 419 433	Other Health Disabilities-FED SPED INSTRUCT. SUPPLIES			750.00	added	
.01 E 010 411 000 419 433	ASD-FEDERAL SPED INDIV. INSTRUCTIONAL SUPPLIES			2,500.00	ASD=Autistic Spectrum Disorder	
.01 E 010 411 000 486 433	ASD-FED SPED INDIV. INSTRUCTIONAL SUPPLIES, TARGETED STIMULUS			5,000.00		
.01 E 010 412 000 419 433	Developmentally Disabled-FED INSTRUCT. SUPPLIES		0.00	250.00	added	
.01 E 010 420 000 419 433	GENERAL-FEDERAL SPED INSTRUCTIONAL SUPPLIES	9,000.00	9,000.00	7,000.00		
.01 E 010 420 000 480 433	FED SPED INDIV. INSTRUCTIONAL SUPPLIES, SECT. 611, TARGETED STIMULUS			85,948.00	Fast ForWord reading program (34,000)	
.01 E 010 420 000 484 433	FED SPED INDIV. INSTRUCTIONAL SUPPLIES, SECT. 619 TARGETED STIMULUS			3,719.68	to match revenue	
.01 E 010 420 000 420 433	FED SPED INDIV. INSTRUCTIONAL SUPPLIES, SECT. 619, PRESCHOOL			2,298.41	to match revenue	
Total Supplies and Materials		11,063.85	11,063.85	110,517.94		
Total Federal Special Education		49,757.10	49,757.10	185,456.19	\$158,316 in fed revenue	
Title Funds						
Salaries and Wages						
.01 E 010 216 000 401 140	TITLE I PART A - LICENSED CLASSROOM TEACHER	11,258.00	11,258.00	11,258.00	9,907.04	22 FTE
Total Salaries		11,258.00	11,258.00	11,258.00	9,907.04	
Employee Benefits						
.01 E 010 216 000 401 210	TITLE I PART A - FICA/MEDICARE	861.24	861.24	861.24	757.69	
.01 E 010 216 000 401 218	TITLE I PART A - TEACHERS RETIREMENT ASSN	562.90	562.90	562.90	495.35	
.01 E 010 216 000 401 220	TITLE I PART A - EMPLOYEE HEALTH INSURANCE	915.00	915.00	915.00	805.20	
.01 E 010 216 000 401 230	Title I Part A - Life insurance	15.00	15.00	15.00	13.20	
.01 E 010 216 000 401 235	Title I Part A - Dental insurance	90.00	90.00	90.00	79.20	
Total Benefits		2,444.14	2,444.14	2,444.14	2,159.84	
Purchased Services						
.01 E 010 204 000 414 305	TITLE II PART A CONSULTING	5,500.00	5,500.00	5,500.00	-	new coding requirements, see next line
.01 E 010 204 000 414 303	TITLE II PART A FED SUB AWARDS & CONTRACTS UNDER \$25,000 (DIFFERENTIATION TRAINING)				1,000.00	
.01 E 010 204 000 414 366	TITLE II PART A-TRAVEL, CONVENTIONS, CONFER (IB TRAINING)				4,568.40	
.01 E 010 206 000 433 366	TITLE IV PART A - TRAVEL, CONVENTIONS, CONFER (RC TRAINING)	625.00	625.00	625.00	763.46	
Total Purchased Services		6,125.00	6,125.00	6,125.00	6,331.86	
Supplies and Materials						
.01 E 010 216 000 401 430	TITLE I PART A-GENERAL SPED INSTRUCTIONAL SUPPLIES		400.00	400.00	400.00	shift to gen ed? title salaries use up allotment
.01 E 010 204 000 414 433	TITLE II PART A - SUPP AND MATR - INDIV. INSTR.	4,000.00	3,600.00	3,600.00	3,600.00	
.01 E 010 207 000 415 433	TITLE V-PART A: SUPP AND MATR - INDIV. INSTR.				3,600.00	
Total Supplies and Materials		4,000.00	3,600.00	3,600.00	3,600.00	
Total Title Funds		23,827.14	23,427.14	23,427.14	21,989.74	
Instructional Support						
Salaries and Wages						
.01 E 010 605 000 000 110	DEAN OF STUDENTS SALARIES	43,599.92	43,599.92	43,599.92		0.7 FTE
.01 E 010 605 000 000 143	LICENSED INSTRUCTIONAL SUPPORT	66,443.20	66,443.20	66,443.20	109,293.20	Mentor teacher, Reading Specialist, 3 others, 2.3 FTE
.01 E 010 605 000 317 143	BASIC SKILLS SALARIES	33,774.00	33,774.00	33,774.00	35,124.96	.78 FTE
.01 E 010 605 000 000 144	TECHNOLOGY SUPPORT	20,000.00	20,000.00	20,000.00	25,000.00	0.63 FTE
.01 E 010 610 000 000 143	CURRICULUM DEV. SALARIES	104,862.40	104,862.40	104,862.37	110,714.95	1.7 FTE
.01 E 010 620 000 000 143	LIBRARY STAFF SALARIES	32,150.00	32,150.00	32,150.00	32,150.00	1.0 FTE
.01 E 010 620 000 000 170	NON-INSTRUCTIONAL SUPPORT STYF-library	15,600.00	15,600.00	16,720.00	20,592.00	1.0 FTE
.01 E 010 605 000 000 170	NON-INSTRUCTIONAL SUPPORT STYF-GENERAL					
.01 E 010 610 000 000 185	CURRICULUM DEV. OTHER SALARIES		1,678.00			
Total Salaries		318,429.52	320,107.52	321,549.49	376,475.03	
Employee Benefits						
.01 E 010 605 000 000 210	GEN INSTRUCTIONAL SPPT. FICA/MEDICARE	11,340.60	11,340.60	11,340.60	14,465.82	
.01 E 010 605 000 317 210	BASIC SKILLS FICA	2,583.71	2,583.71	2,583.71	2,687.06	
.01 E 010 610 000 000 210	CURRICULUM DEV FICA/MEDICARE	8,021.97	8,021.97	8,021.97	8,469.69	
.01 E 010 620 000 000 210	LIBRARY FICA/MEDICARE	3,962.70	3,962.70	4,261.38	4,344.59	
.01 E 010 605 000 000 214	GEN INSTRUCTIONAL SPPT. PERA	4,054.49	4,054.49	4,054.49	4,373.24	
.01 E 010 620 000 000 214	LIBRARY PERA	994.50	994.50	1,193.40	1,312.74	
.01 E 010 605 000 000 218	GEN INSTRUCTIONAL SPPT. TRA	3,422.16	3,422.16	3,422.16	5,464.66	
.01 E 010 605 000 317 218	BASIC SKILLS TRA	1,688.70	1,688.70	1,688.70	1,756.25	
.01 E 010 610 000 000 218	CURRICULUM DEV. TRA	5,243.12	5,243.12	5,243.12	5,535.75	
.01 E 010 620 000 000 218	LIBRARY TRA	1,810.00	1,810.00	1,810.00	1,810.00	
.01 E 010 605 000 000 220	GEN INSTRUCTIONAL SPPT. HEALTH INSURANCE	10,248.00	10,248.00	10,248.00	12,535.50	
.01 E 010 605 000 317 220	BASIC SKILLS HEALTH INSURANCE	2,745.00	2,745.00	2,745.00	2,854.80	
.01 E 010 610 000 000 220	CURRICULUM DEV. HEALTH INSURANCE	6,222.00	6,222.00	6,230.14	6,502.72	
.01 E 010 620 000 000 220	LIBRARY HEALTH INSURANCE	3,660.00	3,660.00	3,660.00	3,660.00	
.01 E 010 605 000 000 230	LIFE INSURANCE	168.00	168.00	168.00	203.50	
.01 E 010 605 000 317 230	BASIC SKILLS LIFE INSURANCE	45.00	45.00	45.00	46.80	
.01 E 010 610 000 000 230	CURRICULUM DEV. LIFE INSURANCE	102.00	102.00	102.13	106.60	
.01 E 010 620 000 000 230	LIBRARY LIFE INSURANCE	60.00	60.00	60.00	60.00	
.01 E 010 605 000 000 235	DENTAL INSURANCE	1,006.00	1,006.00	1,006.00	1,253.00	
.01 E 010 605 000 317 235	BASIC SKILLS DENTAL INSURANCE	270.00	270.00	270.00	270.00	
.01 E 010 610 000 000 235	CURRICULUM DEV. DENTAL INSURANCE	612.00	612.00	612.80	639.61	
.01 E 010 620 000 000 235	LIBRARY DENTAL INSURANCE	360.00	360.00	360.00	360.00	
.01 E 010 605 000 000 240	LONG TERM DISABILITY INSURANCE					
.01 E 010 610 000 000 240	CURRICULUM DEV. LTD INSURANCE					
Total Benefits		68,621.96	68,621.96	69,068.61	78,704.94	
Purchased Services						
.01 E 010 610 000 000 305	CURRICULUM DEV. CONSULT FEES					
.01 E 010 620 000 000 305	LIBRARY CONSULT FEES					
.01 E 010 640 000 306 305	STAFF DEV CONSULT FEES	1,680.00	1,880.00	1,880.00	6,000.00	staff retreat is here
.01 E 010 610 000 000 366	CURRICULUM DEV. TRAVEL, CONFERENCES		4,700.00	4,700.00	4,700.00	
.01 E 010 610 000 306 366	CURRICULUM DEV. TRAVEL, CONFERENCES		3,700.00	3,700.00	3,700.00	
.01 E 010 640 000 306 366	STAFF DEV TRAVEL, CONFERENCES	25,000.00	18,000.00	15,000.00	15,000.00	code staff retreat here? Dunrovin
.01 E 010 640 000 306 368	STAFF DEV TRAVEL, CONFERENCES-OUT OF STATE					
Total Purchased Services		26,680.00	28,080.00	25,080.00	29,400.00	
Supplies and Materials						
.01 E 010 605 000 000 401	GEN INSTRUCTIONAL SPPT. SUPPLIES	2,000.00	3,500.00	3,500.00	3,500.00	
.01 E 010 610 000 000 401	CURRICULUM DEV SUPPLIES	500.00	500.00	500.00	460.00	
.01 E 010 620 000 000 401	LIBRARY SUPPLIES	1,500.00	1,500.00	1,200.00	200.00	moved 1000 to FLAP
.01 E 010 640 000 306 401	STAFF DEV SUPPLIES	800.00	600.00	500.00	500.00	
.01 E 010 610 000 000 430	CURRICULUM DEV. INSTRUCTIONAL SUPPLIES	3,000.00				
.01 E 010 610 000 000 460	CURRICULUM DEVELOPMENT TEXTBOOKS	100.00	100.00	100.00	100.00	

Lakes International Language Academy
FY10 Budget Revision 1

.01 E 010 620 000 000 470	MEDIA BOOKS AND RESOURCES	5,000.00	5,000.00	5,000.00	2,100.00	Moved 3000 to FLAP
.01 E 010 610 000 000 480	CURRICULUM DEV FOOD COSTS	-	30.00	-	-	
.01 E 010 640 000 306 490	NON FOODSERVICE FOOD COSTS	250.00	160.00	100.00	250.00	
Total Supplies		13,100.00	11,230.00	10,800.00	7,050.00	
Equipment						
.01 E 010 605 000 000 585	GEN INSTRUCTIONAL SPPT. TECH. EQUIPMENT	1,000.00	1,000.00	1,000.00	-	Moved to FLAP; spent? Yes, \$1798 spent; can we move it?
Total Equipment		1,000.00	1,000.00	1,000.00	-	
Dues and Membership						
.01 E 010 640 000 306 820	STAFF DEV. DUES & MEMBERSHIPS	-	-	-	-	
Total Dues and Membership		-	-	-	-	
Total Instructional Support		427,831.48	429,039.48	427,498.10	491,629.97	
Student Service						
Salaries and Wages						
.01 E 005 790 000 000 170	RECESS AIDE SALARIES	48,024.00	34,000.00	32,524.00	41,692.00	
Total Salaries		48,024.00	34,000.00	32,524.00	41,692.00	
Employee Benefits						
.01 E 005 790 000 000 210	RECESS AIDE FICA	3,750.34	2,700.00	2,488.09	3,189.44	
.01 E 005 790 000 000 214	RECESS AIDE PERA	3,125.28	2,073.41	2,073.41	2,657.87	
.01 E 005 790 000 000 218	RECESS AIDE TRA	-	-	-	-	
.01 E 005 790 000 000 220	RECESS AIDE HEALTH INSURANCE	600.00	600.00	600.00	600.00	
Total Benefits		7,475.62	5,373.41	5,161.50	6,447.30	
Purchased Services						
.01 E 005 720 000 000 305	HEALTH SERVICES CONSULT FEES	-	300.00	300.00	300.00	
Total Purchased Services		-	300.00	300.00	300.00	
Supplies and Materials						
.01 E 005 790 000 000 401	HEALTH SERVICES SUPPLIES	150.00	466.00	400.00	300.00	bandaids, ice packs, thermometer supplies
.01 E 005 790 000 000 401	Food service supplies	125.00	125.00	125.00	125.00	
.01 E 005 790 000 000 401	RECESS SUPPLIES	350.00	1,000.00	1,000.00	1,000.00	cones, playground supplies
Total Supplies		625.00	1,625.00	1,625.00	1,425.00	
Equipment						
.01 E 005 790 000 000 530	FURNITURE AND OTHER EQUIPMENT: Food Service	3,000.00	3,000.00	3,000.00	3,000.00	\$2200 in Sep09
Total Equipment		3,000.00	3,000.00	3,000.00	3,000.00	
Dues and Membership						
.01 E 005 790 000 000 820	OTHER SUPPORT DUES AND MEMBERSHIP	585.00	585.00	585.00	585.00	annual kitchen license & state hospitality fee
Total Dues and Membership		585.00	585.00	585.00	585.00	
Total Student Services		60,584.62	44,783.41	43,095.50	53,449.30	
Facility Lease and Maintenance						
Salaries and Wages						
.01 E 005 810 000 000 170	MAINTENANCE SALARIES	117,720.00	120,720.00	120,720.00	120,720.00	
Total Salaries		117,720.00	120,720.00	120,720.00	120,720.00	
Employee Benefits						
.01 E 005 810 000 000 210	MAINTENANCE FICA	9,005.58	9,235.08	9,235.08	9,235.08	
.01 E 005 810 000 000 214	MAINTENANCE PERA	7,504.85	7,695.90	7,695.90	7,695.90	
.01 E 005 810 000 000 220	MAINTENANCE HEALTH INSURANCE	12,810.00	14,640.00	14,640.00	14,640.00	
.01 E 005 810 000 000 230	MAINTENANCE LIFE INSURANCE	210.00	240.00	240.00	240.00	
.01 E 005 810 000 000 235	MAINTENANCE DENTAL INSURANCE	1,260.00	1,440.00	1,440.00	1,440.00	
.01 E 005 810 000 000 240	MAINTENANCE LTD INSURANCE	-	-	-	-	
Total Benefits		30,790.23	33,250.98	33,250.98	33,250.98	
Purchased Services						
.01 E 005 810 000 000 305	MAINTENANCE CONSULT FEES	6,000.00	6,000.00	10,000.00	10,000.00	
.01 E 005 850 050 000 305	REIMBURSEABLE CONSULT FEES	2,000.00	3,500.00	3,000.00	4,500.00	HVAC, IEA, building systems service
.01 E 005 810 000 000 320	COMMUNICATION SERVICES	15,000.00	10,000.00	15,000.00	15,000.00	
.01 E 005 810 000 000 330	UTILITIES	110,000.00	95,000.00	105,000.00	105,000.00	
.01 E 005 940 000 000 340	PROPERTY/LIABILITY INSURANCE	17,000.00	17,000.00	17,000.00	17,000.00	
.01 E 005 810 000 000 350	REPAIRS AND MAINTENANCE SERVICES	10,000.00	10,000.00	10,000.00	15,000.00	school hot LBC
.01 E 005 850 050 000 350	LBC REIMBURSABLE EXPENSES: Repairs & Maintenance Services	17,000.00	32,000.00	32,000.00	32,000.00	8100 roof
.01 E 005 810 000 000 370	MAINTENANCE OPERATING LEASES	250.00	250.00	250.00	250.00	
Total Services		176,250.00	176,750.00	192,250.00	198,750.00	
Facility Leases						
.01 E 005 850 000 348 370	FACILITIES-LEASE	647,000.00	647,000.00	717,000.00	717,000.00	
Total Facility Leases		647,000.00	647,000.00	717,000.00	717,000.00	
Supplies and Materials						
.01 E 005 810 000 000 401	MAINTENANCE SUPPLIES	26,000.00	26,000.00	26,000.00	26,000.00	
.01 E 005 810 000 000 401	LBC REIMBURSEABLE SUPPLIES, OPERATIONS & MAINTENANCE	5,000.00	500.00	1,000.00	1,000.00	
.01 E 005 850 000 000 401	SUPPLIES & MATERIALS-NONINSTRU	-	1,000.00	0.00	-	
.01 E 005 850 050 000 401	LBC REIMBURSEABLE SUPPLIES, CAPITAL EXPENDITURES	25,000.00	25,000.00	22,000.00	2,000.00	shifted most to obj 520
.01 E 005 810 000 000 440	MAINTENANCE FUEL	2,500.00	500.00	500.00	500.00	
Total Supplies		58,500.00	53,000.00	49,500.00	29,500.00	
Leasehold Improvements						
.01 E 005 850 050 000 520	LEASEHOLD IMPROVEMENTS-LBC REIMBURSABLE	-	12,750.00	-	20,000.00	\$1200 sprinklers for classrm remodel
Total Leasehold Improvements		-	12,750.00	-	20,000.00	
Total Lease and Maintenance		1,030,260.23	1,043,470.98	1,112,720.98	1,119,220.98	
MN Facilities Incentive Grant						
Purchased Services						
.01 E 005 850 000 447 350	MN FACILITY INCENTIVE GRANT	-	-	-	-	
Total Purchased Services		-	-	-	-	
Leasehold Improvements						
.01 E 005 850 000 447 520	LEASEHOLD IMPROVEMENTS/MN Facility Incentive Grant	500,000.00	500,000.00	-	-	

Lakes International Language Academy
FY10 Budget Revision 1

Total Leasehold Improvements		500,000.00	500,000.00						
Total MN Facilities Incentive Grant		500,000.00	500,000.00						
Federal FLAP Grant									
Salaries and Wages									
01 E 010 050 021 000 110	ADMINISTRATION (NON-INSTRUCT) WAGES	5,356.00	5,356.00	5,356.00	4,275.00				
01 E 010 201 021 000 140	MASTER TEACHER WAGES								
01 E 010 203 021 000 140	LICENSED CLASSROOM TEACHER	29,000.00	29,000.00	29,000.00	21,750.00				
01 E 010 216 021 000 143	ENRICHMENT (G&T) SPECIALIST	32,500.00	32,500.00	32,500.00	19,500.00				
01 E 010 230 021 000 140	CHINESE TEACHER (COMMUNITY EXPERT)	77,800.00	77,800.00	77,800.00	43,425.00				
01 E 010 605 021 000 143	INSTRUCTIONAL SPPT WAGES								
01 E 010 605 021 000 144	TECHNOLOGY SUPPORT	20,000.00	20,000.00	20,000.00	15,000.00				
01 E 010 610 021 000 143	GRANT MANAGER WAGES	28,103.96	28,103.96	28,103.96	18,747.45				
01 E 010 203 021 000 145	SUBSTITUTE TEACHER SALARIES	5,720.00	5,720.00	5,720.00	4,290.00				
01 E 005 110 021 000 170	NON-INSTRUCTIONAL SUPPORT STF	5,408.00	5,408.00	5,408.00	4,056.00				
Total Salaries		203,887.96	203,887.96	203,887.96	131,043.45				
Employee Benefits									
01 E 005 110 021 000 210	FICA/MEDICARE	413.71	413.71	413.71	310.28				
01 E 010 050 021 000 210	FICA/MEDICARE	409.73	409.73	409.73	327.04				
01 E 010 201 021 000 210	MASTER TEACHER FICA								
01 E 010 203 021 000 210	LIC. TEACHER FICA	2,658.08	2,658.08	2,658.08	1,952.08				
01 E 010 216 021 000 210	ENRICHMENT (G&T) FICA	2,488.25	2,488.25	2,488.25	1,481.74				
01 E 010 230 021 000 210	CHINESE TEACHER (COMMUNITY EXPERT) FICA	5,951.70	5,951.70	5,951.70	3,322.01				
01 E 010 605 021 000 210	INSTRUCTIONAL SPPT FICA	2,769.30	2,769.30	2,769.30	2,769.30				
01 E 010 610 021 000 210	GRANT MANAGER FICA	2,149.95	2,149.95	2,149.95	1,434.18				
01 E 005 110 021 000 214	PUBLIC EMPLOYEES RETIREMENT	344.76	344.76	344.76	256.57				
01 E 010 605 021 000 214	TECHNOLOGY SUPPORT PERA	1,275.00	1,275.00	1,275.00	985.25				
01 E 010 050 021 000 218	TEACHERS RETIREMENT ASSN								
01 E 010 201 021 000 218	MASTER TEACHER TRA								
01 E 010 203 021 000 218	LIC. TEACHER TRA	1,736.00	1,736.00	1,736.00	1,302.00				
01 E 010 216 021 000 218	ENRICHMENT (G&T) TRA	1,625.00	1,625.00	1,625.00	975.00				
01 E 010 230 021 000 218	CHINESE TEACHER (COMMUNITY EXPERT) TRA	3,890.00	3,890.00	3,890.00	2,171.25				
01 E 010 605 021 000 218	INSTRUCTIONAL SPPT TRA								
01 E 010 610 021 000 218	GRANT MANAGER TRA	1,405.20	1,405.20	1,405.20	937.37				
01 E 010 050 021 000 220	EMPLOYEE INSURANCE (any)	780.00	780.00	780.00	724.59				
01 E 010 201 021 000 220	TEACHER HEALTH INSURANCE								
01 E 010 203 021 000 220	LIC. TEACHER HEALTH INSURANCE	1,830.00	1,830.00	1,830.00	1,372.50				
01 E 010 216 021 000 220	ENRICHMENT (G&T) HEALTH INSURANCE	1,830.00	1,830.00	1,830.00	1,098.00				
01 E 010 230 021 000 220	CHINESE TEACHER (COMMUNITY EXPERT) HEALTH INSUR.	7,320.00	7,320.00	7,320.00	3,843.00				
01 E 010 605 021 000 220	INSTRUCTIONAL SPPT HEALTH INSURANCE	3,660.00	3,660.00	3,660.00	3,660.00				
01 E 010 610 021 000 220	GRANT MANAGER HEALTH INSURANCE	4,748.86	4,748.86	4,748.86	4,477.28				
01 E 010 050 021 000 230	LIFE INSURANCE	3.00	9.20	9.20	6.90				
01 E 010 201 021 000 230	TEACHER LIFE INSURANCE Kinder								
01 E 010 203 021 000 230	MASTER TEACHER LIFE INSURANCE	30.00	62.00	30.00	22.50				
01 E 010 216 021 000 230	ENRICHMENT (G&T) LIFE INSURANCE	30.00	107.00	30.00	18.00				
01 E 010 230 021 000 230	CHINESE TEACHER (COMMUNITY EXPERT) LIFE INSURANCE	120.00	720.00	120.00	63.00				
01 E 010 605 021 000 230	INSTRUCTIONAL SPPT LIFE INSURANCE	80.00	80.00	80.00	80.00				
01 E 010 610 021 000 230	GRANT MANAGER LIFE INSURANCE	78.00	78.00	77.87	73.40				
01 E 010 050 021 000 235	DENTAL INSURANC	18.00	18.00	18.00	13.50				
01 E 010 201 021 000 235	TEACHER DENTAL								
01 E 010 203 021 000 235	LIC. TEACHER DENTAL INSURANCE	180.00	180.00	180.00	135.00				
01 E 010 216 021 000 235	ENRICHMENT (G&T) DENTAL	180.00	180.00	180.00	180.00				
01 E 010 230 021 000 235	CHINESE TEACHER (COMMUNITY EXPERT) DENTAL	720.00	720.00	720.00	378.00				
01 E 010 605 021 000 235	INSTRUCTIONAL SPPT LIFE INSURANCE	360.00	360.00	360.00	360.00				
01 E 010 610 021 000 235	GRANT MANAGER DENTAL INSURANCE	468.00	468.00	467.20	440.39				
01 E 010 050 021 000 240	LONG TERM DISABILITY INSURANCE								
01 E 010 201 021 000 240	MASTER TEACHER LTD								
01 E 010 203 021 000 240	LONG TERM DISABILITY INSURANCE								
01 E 010 605 021 000 240	INSTRUCTIONAL SPPT LTD								
01 E 010 610 021 000 240	GRANT MANAGER LTD								
Total Benefits		49,537.69	50,814.75	49,534.62	35,101.11				
Purchased Services									
01 E 010 203 021 000 305	ELEM. FLAP GRANT CONSULTING FEES	5,000.00	5,000.00						
01 E 005 110 021 000 329	POSTAGE AND PARCEL SERVICES	8.89	8.89	8.89	10.00				
01 E 010 640 021 000 366	TRAVEL CONVENTIONS, CONFER	11,000.00	11,000.00	11,000.00	11,000.00				
01 E 010 610 021 000 368	Curric dev, Travel, conventions, conferences	920.00							
01 E 010 610 021 000 368	CURRIC. DEV. OUT OF STATE TRAVEL	2,197.53	1,277.53	1,280.00	1,280.00			San Diego FLAP mtg	
01 E 010 640 021 000 368	STAFF DEV. OUT OF STATE TRAVEL	693.14	693.14		600.00			San Diego	
Total Purchased Services		18,899.56	18,899.56	12,288.89	13,090.00				
Supplies and Materials									
01 E 010 203 021 000 401	ELEMENTARY SUPPLIES	2,201.48	4,000.00	2,201.48	2,201.48				
01 E 010 610 021 000 401	CURRICULUM DEV. SUPPLIES								
01 E 010 620 021 000 401	LIBRARY SUPPLIES	460.54	460.54	235.00	1,235.00				
01 E 010 201 021 000 430	KINDER FLAP GRANT INSTRUCTIONAL SUPPLIES	3,000.00	2,000.00	2,000.00	3,000.00				
01 E 010 203 021 000 430	ELEMENTARY INSTRUCTIONAL SUPPLIES	15,000.00	15,000.00	10,000.00	15,000.00				moved \$5000 from gen fund
01 E 010 230 021 000 430	FOREIGN LANGUAGE INSTRUCTIONAL SUPPLIES	2,269.30	2,269.30	2,269.30	2,769.30				moved 500 from gen fund
01 E 010 640 021 000 430	STAFF DEV. INSTRUCTIONAL SUPPLIES	132.57	132.57	132.57					
01 E 010 203 021 000 460	Elementary Textbooks				500.00				moved from Gen Fund
01 E 010 620 021 000 470	LIBRARY MEDIA BOOKS AND RESOURCES	4,358.84	4,358.84	3,500.00	6,400.00				moved 3 from Gen Fund
01 E 010 640 021 000 490	NON FOODSERVICE FOOD COSTS	283.05							
Total Supplies		27,705.88	28,504.40	20,338.35	31,238.35				
Equipment									
01 E 010 203 021 000 555	ELEM FLAP GRANT TECHNOLOGY	30,000.00	30,000.00	20,000.00	40,000.00				moved 20 from Gen Fund
01 E 010 605 021 000 555	INSTRUCTIONAL SUPPORT TECHNOLOGY				1,000.00				moved from Gen Fund
Total Equipment		30,000.00	30,000.00	20,000.00	40,000.00				
Dues and Memberships									
01 E 010 201 021 000 850	Kinder dues and membership		134.00		134.00				OPI certification K
01 E 010 203 021 000 820	Elementary dues and membership		1,261.00		1,300.00				OPI certification, elem
01 E 010 610 021 000 820	OTHER SUPPORT DUES AND MEMBERSHIP		400.00		400.00				MN Assoc of IB World Schools membership, MAIN
Total Dues and Memberships			400.00		1,834.00				

Lakes International Language Academy
FY10 Budget Revision 1

Total Federal FLAP Grant	330,031.09	332,506.68	306,050.03	252,306.91	need 258421.49; shift more from gen ed
TOTAL EXPENDITURES - FUND 01	4,347,565.66	4,361,990.13	4,061,149.61	4,195,714.71	
FUND 01 - NET INCOME	102,772.73	171,796.32	11,125.04	42,602.97	
FUND 04 - COMMUNITY SERVICE					
AMIGOS REVENUE					
04 R 005 570 012 000 050	AMIGOS FEES FROM PATRONS	190,000.00	220,000.00	230,000.00	240,000.00
04 R 005 570 012 000 608	MEAL PURCHASE				
TOTAL REVENUE	190,000.00	220,000.00	230,000.00	240,000.00	
EXPENDITURES					
Salary and Wages					
04 E 005 570 012 000 110	AMIGOS ADMIN SALARIES	28,058.68	28,058.68	28,058.68	28,402.68
04 E 005 570 012 000 170	AMIGOS AIDE WAGES	126,553.00	135,000.00	135,000.00	135,000.00
		154,611.68	163,058.68	163,058.68	163,402.68
Employee Benefits					
04 E 005 570 012 000 210	AMIGOS FICA	11,827.79	11,827.79	12,473.99	12,500.31
04 E 005 570 012 000 214	AMIGOS PERA	9,258.97	9,258.97	9,797.46	9,797.46
04 E 005 570 012 000 218	AMIGOS TRA	200.85	200.85	200.85	200.85
04 E 005 570 012 000 220	AMIGOS HEALTH INSURANCE	4,074.00	8,292.00	11,394.00	11,580.11
04 E 005 570 012 000 230	AMIGOS LIFE INSURANCE	57.00	200.00	163.20	163.20
04 E 005 570 012 000 235	AMIGOS DENTAL INSURANC	342.00	975.00	702.00	702.00
04 E 005 570 012 000 240	AMIGOS LTD INSURANCE				
		25,760.61	30,754.61	34,751.50	34,963.93
Purchased Services					
04 E 005 570 012 000 305	AMIGOS CONSULT FEES	500.00	500.00	500.00	500.00
04 E 005 570 012 000 329	AMIGOS POSTAGE AND PARCEL SERVICES	100.00		200.00	200.00
04 E 005 570 012 000 366	AMIGOS TRAVEL & CONFERENCES		2,500.00	2,000.00	2,500.00
04 E 005 570 012 000 370	AMIGOS OPERATING LEASES OR RENTALS (Indirect cost reimburse			12,000.00	12,000.00
04 E 005 570 012 000 394	AMIGOS INSTRUCTIONAL CONSULTING FEES		800.00	800.00	800.00
04 E 005 570 012 733 394	AMIGOS FIELDTRIPS	600.00	5,990.00	17,000.00	18,000.00
		600.00	5,990.00	17,000.00	18,000.00
Supplies and Materials					
04 E 005 570 012 000 401	AMIGOS NONINSTRUCTIONAL SUPPLIES	5,500.00	4,000.00	2,000.00	4,000.00
04 E 005 570 012 000 430	AMIGOS INSTRUCTIONAL SUPPLIES	500.00	500.00		
04 E 005 570 012 000 490	AMIGOS FOOD COSTS	10,000.00	13,500.00	13,500.00	14,500.00
		16,000.00	18,000.00	15,500.00	18,500.00
TOTAL EXPENDITURES	196,872.29	217,773.29	230,310.18	234,866.61	
AMIGOS NET INCOME	(6,972.29)	2,226.71	(316.18)	5,133.39	
REVENUE					
04 R 005 570 013 000 050	CAMP DEL SOL FEES FROM PATRONS	10,700.00	10,700.00	10,700.00	8,900.00
TOTAL REVENUE	10,700.00	10,700.00	10,700.00	8,900.00	rev down this year
EXPENDITURES					
Salary and Wages					
04 E 005 570 013 000 170	CAMP DEL SOL AIDE WAGES	1,040.00		1,040.00	794.00
04 E 005 570 013 000 185	CAMP DEL SOL TEACHER WAGES	7,280.00	6,847.00	7,280.00	4,544.00
		8,320.00	6,847.00	8,320.00	5,328.00
Employee Benefits					
04 E 005 570 013 000 210	CAMP DEL SOL FICA	636.48	623.58	636.48	407.59
04 E 005 570 013 000 214	CAMP DEL SOL PERA	530.40			
04 E 005 570 013 000 218	CAMP DEL SOL TRA		356.30	416.00	266.40
04 E 005 570 013 000 220	CAMP DEL SOL HEALTH INSURANCE				
		1,166.88	879.88	1,052.48	673.99
Purchased Services					
04 E 005 570 013 000 329	CAMP DEL SOL POSTAGE AND PARCEL SERVICES	100.00	42.00	100.00	100.00
		100.00	42.00	100.00	100.00
Supplies and Materials					
04 E 005 570 013 000 401	CAMP DEL SOL NONINSTRUCTIONAL SUPPLIES	500.00	1,598.02	750.00	850.00
04 E 010 560 013 000 401: typo in code	CAMP DEL SOL NONINSTRUCTIONAL SUPPLIES	500.00	83.22	100.00	
04 E 005 570 013 000 430	CAMP DEL SOL INSTRUCTIONAL SUPPLIES				
04 E 005 570 013 000 490	CAMP DEL SOL FOOD COSTS		327.28	330.00	250.00
		1,000.00	2,008.52	1,180.00	1,100.00
TOTAL EXPENDITURES	10,586.88	9,777.40	10,652.48	7,201.99	
CAMP DEL SOL NET INCOME (LOSS)	113.12	922.60	47.52	1,698.01	
REVENUE					
04 R 005 570 014 000 050	AMIGUITOS FEES FROM PATRONS	90,000.00	82,000.00	90,000.00	82,000.00
TOTAL REVENUE	90,000.00	82,000.00	90,000.00	82,000.00	
EXPENDITURES					
Salary and Wages					
04 E 005 570 014 000 110	AMIGUITOS ADMIN SALARIES	9,373.00	9,373.00	9,372.99	9,717.00
04 E 005 570 014 000 170	AMIGUITOS AIDE WAGES	47,840.00	45,000.00	47,840.00	38,040.00
		57,213.00	54,373.00	57,212.99	47,757.00
Employee Benefits					
04 E 005 570 014 000 210	AMIGUITOS FICA	4,376.79	4,376.79	4,376.79	3,653.41
04 E 005 570 014 000 214	AMIGUITOS PERA	3,049.80	3,049.80	3,049.80	2,425.05
04 E 005 570 014 000 218	AMIGUITOS TRA	200.85	200.85	200.85	200.85
04 E 005 570 014 000 220	AMIGUITOS HEALTH INSURANCE	4,806.00	4,806.00	4,806.00	4,992.11

