

**Las Américas ASPIRA Academy Charter School**  
**Monthly Financial Report**



**Report Ending Date: July 31, 2016**  
**2017 Fiscal Year: July 1, 2016 to June 30, 2017**  
**Percent of Fiscal Year Complete: 8%**

**August 22, 2016**

**326 Ruthar Drive**  
**Newark, DE 19711**  
**(302) 292-1463**

**ASPIRA of Delaware Charter Operations Inc.  
Board of Directors**

Lourdes Puig, Ph.D – Chairperson

– Vice Chairperson

Jorge Diaz – Treasurer

- Secretary

Dr. Dolan "Dusty" Blakey

Kathleen Chappel

Jim Coyne

Dr. Milton Delgado

Alex Fajardo

Nancy Labanda

Dr. Jose-Luis Riera

Donald Patton

**Las Américas ASPIRA Academy Charter School  
Citizen Budget Oversight Committee**

Jorge Diaz – Community Representative - Chairperson

Greg Panchisin – Chief Operating Officer - Vice Chairperson

Lucy Li – Parent Representative - Secretary

Richard Riggs – DDOE Representative (Non-Voting Member)

Margie López Waite – Head of School

Michele Burris – Teacher Representative

Min Guan - Community Representative

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 One Months Ended July 31, 2016

**I) Budget vs. Actual Comparison @ July 31, 2016 (Summary Level):**

| A) Revenues - FSF :                                  | Full Year Budget     | Actual @<br>7/31/2016 | FY16 Carryover      | Total               | % of Budget<br>(Target >=8%)* | Difference*           | Variance* |
|--|----------------------|-----------------------|---------------------|---------------------|-------------------------------|-----------------------|-----------|
| <small>(Reconciled from DGL018 &amp; DGL060)</small> |                      |                       |                     |                     |                               |                       |           |
| State - Unit Formula (05213)                         | \$ 4,901,373         | \$ 3,423,761          | \$ 197,351          | \$ 3,621,112        | 70%                           | \$ (1,477,612)        |           |
| State - Stipends (05195)                             | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| State - Technology Block Grant (05235)               | \$ 9,579             | \$ 7,184              | \$ -                | \$ 7,184            | 75%                           | \$ (2,395)            |           |
| State - Ed Sustainment Fund (05289)                  | \$ 119,846           | \$ 89,884             | \$ -                | \$ 89,884           | 75%                           | \$ (29,962)           |           |
| State - Minor Capital Improvements (50022)           | \$ 76,616            | \$ 76,616             | \$ -                | \$ 76,616           | 100%                          | \$ -                  |           |
| <b>Subtotal State</b>                                | <b>\$ 5,107,414</b>  | <b>\$ 3,597,445</b>   | <b>\$ 197,351</b>   | <b>\$ 3,794,796</b> | <b>70%</b>                    | <b>\$ (1,509,969)</b> | Favorable |
| Local - Charter School Performance Fund (99069)      | \$ -                 | \$ -                  | \$ 34,585           | \$ 34,585           |                               | \$ -                  |           |
| Local - District Funding (98000)                     | \$ 2,652,177         | \$ -                  | \$ 682,843          | \$ 682,843          | 0%                            | \$ (2,652,177)        |           |
| Local - Other (98000)                                | \$ 445,353           | \$ 3,150              | \$ -                | \$ 3,150            | 1%                            | \$ (442,203)          |           |
| Local - Before & After Care (98139)                  | \$ 128,768           | \$ -                  | \$ 15,817           | \$ 15,817           | 0%                            | \$ (128,768)          |           |
| Local - Donations (98159)                            | \$ 12,500            | \$ 4,398              | \$ 501,694          | \$ 506,092          | 35%                           | \$ (8,102)            |           |
| Local - Cafeteria (91100)                            | \$ 263,722           | \$ 223                | \$ 13,879           | \$ 14,101           | 0%                            | \$ (263,499)          |           |
| Local - Construction Fund (98133)                    | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Local - Summer Camps (98205)                         | \$ 36,730            | \$ 14,174             | \$ 13,195           | \$ 27,369           | 39%                           | \$ (22,556)           |           |
| Local - Early Childhood (98060)                      | \$ 95,000            | \$ -                  | \$ 2,064            | \$ 2,064            | 0%                            | \$ (95,000)           |           |
| Local - Local Grants (99126)                         | \$ -                 | \$ -                  | \$ 6,305            | \$ 6,305            |                               | \$ -                  |           |
| Local - Contingency (98079)                          | \$ -                 | \$ -                  | \$ 204,468          | \$ 204,468          |                               | \$ -                  |           |
| <b>Subtotal Local</b>                                | <b>\$ 3,634,250</b>  | <b>\$ 21,945</b>      | <b>\$ 1,474,850</b> | <b>\$ 1,496,794</b> | <b>1%</b>                     | <b>\$ (3,612,305)</b> | Favorable |
| Federal - Title I (40554) FY15                       | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Federal - Title II (40114) FY15                      | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Federal - Title III ELL (40560) FY15                 | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Federal - IDEA B (40564) FY15                        | \$ -                 | \$ -                  | \$ 14,732           | \$ 14,732           |                               | \$ -                  |           |
| Federal - IDEA Preschool (40565) FY15                | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Federal - Title I (40554) FY16                       | \$ -                 | \$ -                  | \$ 7,339            | \$ 7,339            |                               | \$ -                  |           |
| Federal - Title II (40114) FY16                      | \$ -                 | \$ -                  | \$ 2,305            | \$ 2,305            |                               | \$ -                  |           |
| Federal - Title III ELL (40560) FY16                 | \$ -                 | \$ -                  | \$ 18,927           | \$ 18,927           |                               | \$ -                  |           |
| Federal - IDEA B (40564) FY16                        | \$ -                 | \$ -                  | \$ 22,566           | \$ 22,566           |                               | \$ -                  |           |
| Federal - IDEA Preschool (40565) FY16                | \$ -                 | \$ -                  | \$ -                | \$ -                |                               | \$ -                  |           |
| Federal - Title I (40554) FY17                       | \$ 148,841           | \$ -                  | \$ -                | \$ -                | 0%                            | \$ (148,841)          |           |
| Federal - Title II (40114) FY17                      | \$ 32,044            | \$ -                  | \$ -                | \$ -                | 0%                            | \$ (32,044)           |           |
| Federal - Title III ELL (40560) FY17                 | \$ 19,956            | \$ -                  | \$ -                | \$ -                | 0%                            | \$ (19,956)           |           |
| Federal - IDEA B (40564) FY17                        | \$ 94,676            | \$ -                  | \$ -                | \$ -                | 0%                            | \$ (94,676)           |           |
| Federal - IDEA Preschool (40565) FY17                | \$ 380               | \$ -                  | \$ -                | \$ -                | 0%                            | \$ (380)              |           |
| <b>Subtotal Federal</b>                              | <b>\$ 295,897</b>    | <b>\$ -</b>           | <b>\$ 65,869</b>    | <b>\$ 65,869</b>    | <b>0%</b>                     | <b>\$ (295,897)</b>   | Favorable |
| <b>FSF Revenue</b>                                   | <b>\$ 9,037,560</b>  | <b>\$ 3,619,390</b>   | <b>\$ 1,738,069</b> | <b>\$ 5,357,459</b> | <b>40%</b>                    | <b>\$ (5,418,171)</b> | Favorable |
| Petty Cash Fund (outside FSF)                        | \$ 1,200             | \$ 1,163              | \$ -                | \$ 1,163            | N/A                           | \$ (37)               |           |
| <b>Total Revenue</b>                                 | <b>\$ 9,038,760</b>  | <b>\$ 3,620,553</b>   | <b>\$ 1,738,069</b> | <b>\$ 5,358,622</b> | <b>40%</b>                    | <b>\$ (5,418,208)</b> | Favorable |
| <b>Total FSF Revenue (FY17 and FY16 C/O)</b>         | <b>\$ 10,775,630</b> |                       |                     |                     |                               |                       |           |

| B) Expenses - FSF:                                   | Full Year Budget    | Actual @<br>7/31/2016 | % of Budget<br>(Target <=8%) | Remaining<br>Balance | Variance                 |
|--|---------------------|-----------------------|------------------------------|----------------------|--------------------------|
| <small>(Reconciled from DGL115 &amp; DGL025)</small> |                     |                       |                              |                      |                          |
| Salaries (510)                                       | \$ 3,872,288        | \$ 278,278            | 7%                           | \$ 3,594,010         | Favorable                |
| Other Employment Costs (520)                         | \$ 1,986,722        | \$ 149,262            | 8%                           | \$ 1,837,460         | Favorable                |
| Services to Clients & Agencies                       | \$ -                | \$ -                  |                              | \$ -                 | N/A                      |
| Travel (540)   | \$ 26,401           | \$ 4,033              | 15%                          | \$ 22,368            | Favorable                |
| Debt Service (530)                                   | \$ 399,750          | \$ 30,908             | 8%                           | \$ 368,842           | Favorable                |
| Contracted Services (550)                            | \$ 1,716,456        | \$ 205,150            | 12%                          | \$ 1,511,306         | Favorable                |
| Supplies & Materials (560)                           | \$ 565,197          | \$ 12,797             | 2%                           | \$ 552,400           | Favorable                |
| Capital Outlay-Equip/Computer/Software (570)         | \$ 15,000           | \$ 13,346             | 89%                          | \$ 1,654             | Unfavorable <sup>1</sup> |
| Capital Outlay-Property (580)                        | \$ -                | \$ -                  |                              | \$ -                 | N/A                      |
|  | <b>\$ 8,581,815</b> | <b>\$ 693,774</b>     | <b>8%</b>                    | <b>\$ 7,888,040</b>  | <b>Favorable</b>         |

Net FSF Excess or (Deficit) for Year **\$ 4,663,684**  
 Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%) \$ (155,192)

FSF Cash Balance less required Contingency Reserve \$ 4,508,492

**Variance Notes:**  
<sup>1</sup> Preliminary Budget to be approved in August - Recoding to new expense detail to follow - No Issue

\*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year  
 ONE MONTH = 8%  
 EXPENDITURE VARIANCE <=0%, or >=33%

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 One Month Ended July 31, 2016

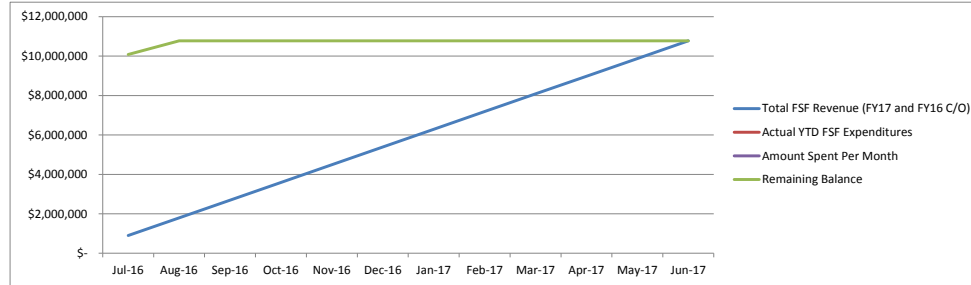
II) YTD Budget vs. Expenditure Trending:

|                                       | Jul-16        | Aug-16        | Sep-16        | Oct-16        | Nov-16        | Dec-16        | Jan-17        | Feb-17        | Mar-17        | Apr-17        | May-17        | Jun-17        |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total FSF Revenue (FY17 and FY16 C/O) | \$ 897,969    | \$ 1,795,938  | \$ 2,693,907  | \$ 3,591,877  | \$ 4,489,846  | \$ 5,387,815  | \$ 6,285,784  | \$ 7,183,753  | \$ 8,081,722  | \$ 8,979,691  | \$ 9,877,661  | \$ 10,775,630 |
| Actual YTD FSF Expenditures           | \$ 693,774    |               |               |               |               |               |               |               |               |               |               |               |
| Amount Spent Per Month                | \$ 693,774    |               |               |               |               |               |               |               |               |               |               |               |
| Remaining Balance                     | \$ 10,081,856 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 | \$ 10,775,630 |

| Average   | Median     |
|-----------|------------|
| \$693,774 | \$ 693,774 |

Projected Ending Balance\* = \$ 2,450,341.64

\*Does not include encumbrances or petty cash



III) Local Funding Update:

|               | Number of Students | Budget*             | Actual      | Difference            |
|---------------|--------------------|---------------------|-------------|-----------------------|
| Appoquinimink | 12                 | \$ 24,432           | \$ -        | \$ (24,431.65)        |
| Brandywine    | 8                  | \$ 42,902           | \$ -        | \$ (42,901.91)        |
| Capital       | 0                  | \$ -                | \$ -        | \$ -                  |
| Christina     | 407                | \$ 1,701,820        | \$ -        | \$ (1,701,820.07)     |
| Colonial      | 161                | \$ 488,286          | \$ -        | \$ (488,285.89)       |
| Red Clay      | 91                 | \$ 392,427          | \$ -        | \$ (392,427.41)       |
| Smyrna        | 2                  | \$ 2,310            | \$ -        | \$ (2,309.93)         |
|               | <b>681</b>         | <b>\$ 2,652,177</b> | <b>\$ -</b> | <b>\$ (2,652,177)</b> |

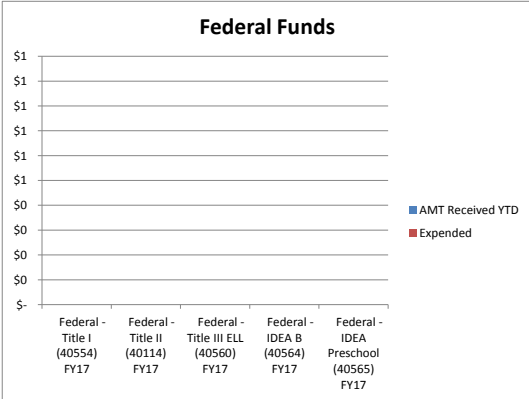
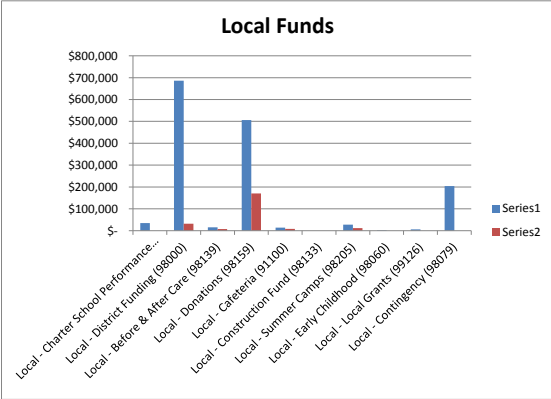
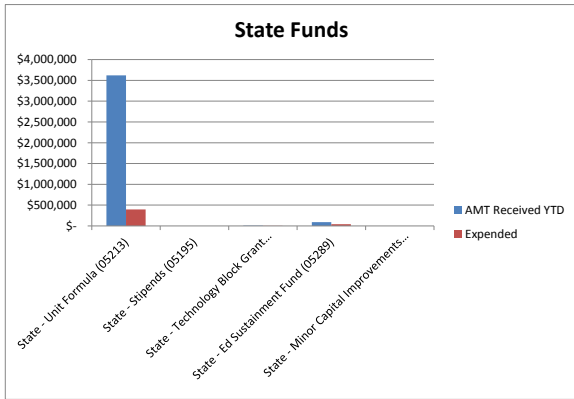
\*According to the Charter School Billing Report in IMS

**Las Américas ASPIRA Academy Charter School**  
**Financial Summary Update - Cash Basis**  
**One Month Ended July 31, 2016**

**IV) Cash Position as of July 31, 2016:**

(Reconciled from DGL025, DGL060, & DPO002)

|   | AMT Received        |                   |                  | Remaining Balance   | % Expended & Encumbered |
|---|---------------------|-------------------|------------------|---------------------|-------------------------|
|   | YTD                 | Expended          | Encumbered       |                     |                         |
| State - Unit Formula (05213)                    | \$ 3,621,112        | \$ 394,605        | \$ 7,795         | \$ 3,218,711.92     | 11%                     |
| State - Stipends (05195)                        | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| State - Technology Block Grant (05235)          | \$ 7,184            | \$ 3,634          | \$ 3,550         | \$ -                | 100%                    |
| State - Ed Sustainment Fund (05289)             | \$ 89,884           | \$ 41,274         | \$ 9,050         | \$ 39,559.95        | 56%                     |
| State - Minor Capital Improvements (50022)      | \$ 76,616           | \$ -              | \$ -             | \$ 76,616.00        | 0%                      |
| Local - Charter School Performance Fund (99069) | \$ 34,585           | \$ -              | \$ -             | \$ 34,585.28        | 0%                      |
| Local - District Funding (98000)                | \$ 685,993          | \$ 31,995         | \$ -             | \$ 653,997.85       | 5%                      |
| Local - Before & After Care (98139)             | \$ 15,817           | \$ 7,806          | \$ -             | \$ 8,011.24         | 49%                     |
| Local - Donations (98159)                       | \$ 506,092          | \$ 170,162        | \$ -             | \$ 335,930.55       | 34%                     |
| Local - Cafeteria (91100)                       | \$ 14,101           | \$ 8,417          | \$ -             | \$ 5,683.99         | 60%                     |
| Local - Construction Fund (98133)               | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Local - Summer Camps (98205)                    | \$ 27,369           | \$ 11,922         | \$ -             | \$ 15,447.03        | 44%                     |
| Local - Early Childhood (98060)                 | \$ 2,064            | \$ -              | \$ -             | \$ 2,063.58         | 0%                      |
| Local - Local Grants (99126)                    | \$ 6,305            | \$ -              | \$ -             | \$ 6,304.57         | 0%                      |
| Local - Contingency (98079)                     | \$ 204,468          | \$ -              | \$ -             | \$ 204,468.00       | 0%                      |
| Federal - Title I (40554) FY15                  | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title II (40114) FY15                 | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title III ELL (40560) FY15            | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - IDEA B (40564) FY15                   | \$ 14,732           | \$ 7,050          | \$ -             | \$ 7,682.26         | 48%                     |
| Federal - IDEA Preschool (40565) FY15           | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title I (40554) FY16                  | \$ 7,339            | \$ 6,535          | \$ -             | \$ 804.28           | 89%                     |
| Federal - Title II (40114) FY16                 | \$ 2,305            | \$ 1,314          | \$ -             | \$ 991.39           | 57%                     |
| Federal - Title III ELL (40560) FY16            | \$ 18,927           | \$ 3,780          | \$ -             | \$ 15,146.58        | 20%                     |
| Federal - IDEA B (40564) FY16                   | \$ 22,566           | \$ 5,281          | \$ -             | \$ 17,285.46        | 23%                     |
| Federal - IDEA Preschool (40565) FY16           | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title I (40554) FY17                  | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title II (40114) FY17                 | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - Title III ELL (40560) FY17            | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - IDEA B (40564) FY17                   | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| Federal - IDEA Preschool (40565) FY17           | \$ -                | \$ -              | \$ -             | \$ -                |                         |
| <b>Total</b>                                    | <b>\$ 5,357,459</b> | <b>\$ 693,774</b> | <b>\$ 20,395</b> | <b>\$ 4,643,290</b> | <b>13%</b>              |
| Petty Cash Fund Balance (outside FSF)           | \$ 1,163            | \$ -              |                  |                     |                         |
| <b>Total</b>                                    | <b>\$ 5,358,622</b> | <b>\$ 693,774</b> | <b>\$ 20,395</b> | <b>\$ 4,643,290</b> | <b>13%</b>              |



**V) Audit - FY16 Scheduled 8/1-8/4/16**

Las Américas ASPIRA Academy Charter School  
 Financial Expenditure Detail Update - Cash Basis  
 One Month Ended July 31, 2016

(Reconciled from DGL115, DGL025, & DPO002)

| Account Category | Account Code | Description  | Subtotals | Budget FY17         | Encumbrance @ 7/31/2016 | Actual @ 7/31/2016 | Total Encumbered & Expended | Remaining Balance   | % Expended (Target <=8%) | % Encumbered & Expended | Notes |
|------------------|--------------|--|-----------|---------------------|-------------------------|--------------------|-----------------------------|---------------------|--------------------------|-------------------------|-------|
| 510              | Various      | Salary - All Employees   |           | \$ 3,872,288        | \$ -                    | 278,277.82         | \$ 278,278                  | \$ 3,594,010        | 7%                       | 7%                      |       |
|                  |              | <b>Total Salaries/Other (510)</b>                                |           | <b>\$ 3,872,288</b> | <b>\$ -</b>             | <b>278,277.82</b>  | <b>\$ 278,278</b>           | <b>\$ 3,594,010</b> | <b>7%</b>                | <b>7%</b>               |       |
| 520              | 52001        | Pensions/Employer Share (22.28%)                                 |           | \$ 847,048          | \$ -                    | 61,078.64          | \$ 61,079                   | \$ 785,970          | 7%                       | 7%                      |       |
| 520              | 52002        | Health Insurance/Employer Share (\$9,988)                        |           | \$ 781,424          | \$ -                    | 63,641.26          | \$ 63,641                   | \$ 717,782          | 8%                       | 8%                      |       |
| 520              | 52005        | Workmen's Compensation (1.45%)                                   |           | \$ 56,945           | \$ -                    | 4,035.04           | \$ 4,035                    | \$ 52,910           | 7%                       | 7%                      |       |
| 520              | 52006        | Social Security/Employer Share (6.2%)                            |           | \$ 239,490          | \$ -                    | 16,374.36          | \$ 16,374                   | \$ 223,116          | 7%                       | 7%                      |       |
| 520              | 52009        | Unemployment Insurance (0.11%)                                   |           | \$ 5,806            | \$ -                    | 303.49             | \$ 303                      | \$ 5,502            | 5%                       | 5%                      |       |
| 520              | 52016        | Medicare/Employer Share (1.45%)                                  |           | \$ 56,010           | \$ -                    | 3,829.51           | \$ 3,830                    | \$ 52,180           | 7%                       | 7%                      |       |
|                  |              | <b>Total Other Employment Costs (520)</b>                        |           | <b>\$ 1,986,722</b> | <b>\$ -</b>             | <b>149,262.30</b>  | <b>\$ 149,262</b>           | <b>\$ 1,837,460</b> | <b>8%</b>                | <b>8%</b>               |       |
| 530              | 55353        | Grant Reversions   |           | \$ -                | \$ -                    | -                  | \$ -                        | \$ -                |                          |                         |       |
| 530              | 55371        | Tuition Reimbursement (state reimburses school for this expense) |           | \$ -                | \$ -                    | -                  | \$ -                        | \$ -                |                          |                         |       |
|                  |              | <b>Total Svcs To Clients &amp; Agencies (530)</b>                |           | <b>\$ -</b>         | <b>\$ -</b>             | <b>-</b>           | <b>\$ -</b>                 | <b>\$ -</b>         |                          |                         |       |
| 540              | 54001        | Mileage/Pvt Car in State   |           | \$ 1,500            | \$ -                    | 44.00              | \$ 44                       | \$ 1,456            | 3%                       | 3%                      |       |
| 540              | 54003        | Meals - In State   |           | \$ 9,273            | \$ -                    | 770.77             | \$ 771                      | \$ 8,502            | 8%                       | 8%                      |       |
| 540              | 54101        | Mileage/Pvt Car out of State                                     |           | \$ 3,027            | \$ -                    | -                  | \$ -                        | \$ 3,027            | 0%                       | 0%                      |       |
| 540              | 54103        | Meals - Out of State   |           | \$ 1,725            | \$ -                    | -                  | \$ -                        | \$ 1,725            | 0%                       | 0%                      |       |
| 540              | 54104        | Lodging/Out of State   |           | \$ 7,618            | \$ -                    | 1,706.01           | \$ 1,706                    | \$ 5,912            | 22%                      | 22%                     |       |
| 540              | 54105        | Other travel - Out of State                                      |           | \$ 3,258            | \$ -                    | 1,512.35           | \$ 1,512                    | \$ 1,746            | 46%                      | 46%                     |       |
|                  |              | <b>Total Travel (540)</b>  |           | <b>\$ 26,401</b>    | <b>\$ -</b>             | <b>4,033.13</b>    | <b>\$ 4,033</b>             | <b>\$ 22,368</b>    | <b>15%</b>               | <b>15%</b>              |       |

(Reconciled from DGL115, DGL025, & DPO002)

| Account Category | Account Code | Description  | Subtotals | Budget FY17         | Encumbrance @ 7/31/2016 | Actual @ 7/31/2016  | Total Encumbered & Expended | Remaining Balance   | % Expended (Target <=8%) | % Encumbered & Expended | Notes   |
|------------------|--------------|--|-----------|---------------------|-------------------------|---------------------|-----------------------------|---------------------|--------------------------|-------------------------|---|
| Debt             | 55396        | Loans  |           | \$ 399,750          | \$ -                    | 30,908.18           | \$ 30,908                   | \$ 368,842          | 8%                       | 8%                      |   |
|                  |              | M&T Bank Mortgage  | \$29,284  |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | M&T Bank Construction  | \$1,624   |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | Bond Financing   | \$368,842 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | <b>Total Debt Service (550)</b>  |           | <b>\$ 399,750</b>   | <b>\$ -</b>             | <b>\$ 30,908.18</b> | <b>\$ 30,908</b>            | <b>\$ 368,842</b>   | <b>8%</b>                | <b>8%</b>               |   |
| 550              | 55000        | Other Prof Service-Instructional Staff                                 |           | \$ 126,612          | \$ -                    | 9,225.25            | \$ 9,225                    | \$ 117,387          | 7%                       | 7%                      |   |
|                  |              | Data Service Center (DSC) - Enrollment, Attendance, PHRST, RAP,Truancy | \$ 14,900 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | Substitute Service   | \$ 35,975 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | Auditing Services  | \$ 13,875 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | Providence Service Corporation - Alternative School                    | \$ 32,770 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | Construction - Project Manager   | \$ 28,000 |                     |                         |                     |                             |                     |                          |                         |   |
|                  |              | POS Maintenance/Service Contract                                       | \$ 1,092  |                     |                         |                     |                             |                     |                          |                         |   |
| 550              | 55010        | Medical Services (Occupational & Speech Therapy, Psychologists, etc.)  |           | \$ 109,233          | \$ -                    | 2,052.75            | \$ 2,053                    | \$ 107,180          | 2%                       | 2%                      |   |
| 550              | 55020        | Legal Services   |           | \$ 185,000          | \$ -                    | 169,526.85          | \$ 169,527                  | \$ 15,473           | 92%                      | 92%                     | Escrow Agreement - Tax Exemption / Wash (Revenue = Donations) |
| 550              | 55073        | Computer Services  |           | \$ 26,360           |                         | -                   | \$ -                        | \$ 26,360           | 0%                       | 0%                      |   |
| 550              | 55101        | Postage  |           | \$ 3,277            | \$ -                    | 232.01              | \$ 232                      | \$ 3,045            | 7%                       | 7%                      |   |
| 550              | 55125        | Telecommunication  |           | \$ 16,995           | \$ -                    | 1,028.18            | \$ 1,028                    | \$ 15,967           | 6%                       | 6%                      |   |
| 550              | 55200        | Water & Sewer  |           | \$ 15,000           | \$ -                    | 448.03              | \$ 448                      | \$ 14,552           | 3%                       | 3%                      |   |
| 550              | 55203        | Energy   |           | \$ 113,300          |                         | 6,724.98            | \$ 6,725                    | \$ 106,575          | 6%                       | 6%                      |   |
| 550              | 55400        | Equipment Lease (Copiers & Chromebooks)                                |           | \$ 147,722          |                         | 2,318.01            | \$ 2,318                    | \$ 145,404          | 2%                       | 2%                      |   |
| 550              | 55434        | Fleet Rental (Transportation)  |           | \$ 595,964          | \$ -                    | 565.00              | \$ 565                      | \$ 595,399          | 0%                       | 0%                      |   |
| 550              | 55452        | Insurance (Bldg & Contents)  |           | \$ 45,000           | \$ -                    | -                   | \$ -                        | \$ 45,000           | 0%                       | 0%                      |   |
| 550              | 55506        | Custodial Services   |           | \$ 60,000           | \$ -                    | -                   | \$ -                        | \$ 60,000           | 0%                       | 0%                      |   |
| 550              | 55507        | Maintenance  |           | \$ 97,000           | \$ -                    | 4,843.10            | \$ 4,843                    | \$ 92,157           | 5%                       | 5%                      |   |
| 550              | 55510        | Equipment Repair   |           | \$ 11,000           | \$ -                    | -                   | \$ -                        | \$ 11,000           | 0%                       | 0%                      |   |
| 550              | 55600        | Printing & Binding   |           | \$ 29,493           | \$ -                    | 1,186.60            | \$ 1,187                    | \$ 28,306           | 4%                       | 4%                      |   |
| 550              | 55610        | Advertising  |           | \$ 5,500            | \$ -                    | 480.00              | \$ 480                      | \$ 5,020            | 9%                       | 9%                      |   |
| 550              | 55631        | Assoc Dues & Conf Fees   |           | \$ 15,500           | \$ -                    | 950.00              | \$ 950                      | \$ 14,550           | 6%                       | 6%                      |   |
| 550              | 55647        | Student Body Activity  |           | \$ 40,000           | \$ -                    | 907.75              | \$ 908                      | \$ 39,092           | 2%                       | 2%                      |   |
| 550              | 55667        | Training   |           | \$ 49,500           | \$ 9,050.00             | 4,050.00            | \$ 13,100                   | \$ 36,400           | 8%                       | 26%                     |   |
| 550              | 55692        | Trash Removal - Sanitary Services                                      |           | \$ 24,000           | \$ -                    | 611.39              | \$ 611                      | \$ 23,389           | 3%                       | 3%                      |   |
|                  |              | <b>Total - Contracted Services (550)</b>                               |           | <b>\$ 1,716,456</b> | <b>\$ 9,050.00</b>      | <b>205,149.90</b>   | <b>\$ 214,200</b>           | <b>\$ 1,502,256</b> | <b>12%</b>               | <b>12%</b>              |   |

(Reconciled from DGL115, DGL025, & DPO002)

| Account Category | Account Code | Description  | Subtotals | Budget FY17         | Encumbrance @ 7/31/2016 | Actual @ 7/31/2016   | Total Encumbered & Expended | Remaining Balance      | % Expended (Target <=8%) | % Encumbered & Expended | Notes                                      |
|------------------|--------------|--|-----------|---------------------|-------------------------|----------------------|-----------------------------|------------------------|--------------------------|-------------------------|--|
| 560              | 56000        | Office Supplies                                    |           | \$ 120,000          | \$ -                    | 6,746.01             | \$ 6,746                    | \$ 113,254             | 6%                       | 6%                      |  |
| 560              | 56007        | Employee Recognition/Teambuilding                  |           | \$ 7,500            |                         | -                    | \$ -                        | \$ 7,500               | 0%                       | 0%                      |  |
| 560              | 56111        | Food   |           | \$ 196,620          | \$ -                    | 2,488.55             | \$ 2,489                    | \$ 194,131             | 1%                       | 1%                      |  |
| 560              | 56128        | Medical Supplies/Medicines/Health Aids             |           | \$ 4,500            | \$ -                    | -                    | \$ -                        | \$ 4,500               | 0%                       | 0%                      |  |
| 560              | 56141        | Custodial Supplies                                 |           | \$ 24,577           | \$ -                    | -                    | \$ -                        | \$ 24,577              | 0%                       | 0%                      |  |
| 560              | 56145        | Computer Supplies                                  |           | \$ 28,000           | \$ -                    | -                    | \$ -                        | \$ 28,000              | 0%                       | 0%                      |  |
| 560              | 56150        | Instructional Supplies (mag, manuals, audio, etc.) |           | \$ 80,000           | \$ 3,549.65             | 1,143.86             | \$ 4,694                    | \$ 75,306              | 1%                       | 6%                      |  |
| 560              | 56157        | Text Books/Library and Yearbooks                   |           | \$ 25,000           | \$ 7,794.91             | -                    | \$ 7,795                    | \$ 17,205              | 0%                       | 31%                     |  |
| 560              | 56220        | Building Materials                                 |           | \$ 30,000           | \$ -                    | 2,045.04             | \$ 2,045                    | \$ 27,955              | 7%                       | 7%                      |  |
| 560              | 56950        | Institutional Equipment - Expensed                 |           | \$ 25,000           |                         | -                    | \$ -                        | \$ 25,000              | 0%                       | 0%                      |  |
| 560              | 56960        | Athletic Supplies                                  |           | \$ 24,000           | \$ -                    | 373.50               | \$ 374                      | \$ 23,627              | 2%                       | 2%                      |  |
|                  |              | <b>Total Supplies/Materials (560)</b>              |           | <b>\$ 565,197</b>   | <b>\$ 11,344.56</b>     | <b>12,796.96</b>     | <b>\$ 24,142</b>            | <b>\$ 541,055</b>      | <b>2%</b>                | <b>4%</b>               |  |
| 570              | 57010        | Office & Computer Equip/Software                   |           | \$ -                | \$ -                    | 10,421.62            | \$ 10,422                   | \$ (10,422)            |                          |                         | Recode - will move up to Computer Services |
| 570              | 57020        | Institutional Equipment                            |           | \$ 15,000           |                         | 523.85               | \$ 524                      | \$ 14,476              | 3%                       | 3%                      |  |
| 570              | 57040        | Audio Visual Equipment                             |           | \$ -                | \$ -                    | 1,176.20             | \$ 1,176                    | \$ (1,176)             |                          |                         | Recode - will move up to Maintenance       |
| 570              | 57210        | Custodial/Maint Equipment                          |           | \$ -                | \$ -                    | 826.47               | \$ 826                      | \$ (826)               |                          |                         | Recode - will move up to Maintenance       |
| 570              | 57310        | Refrig/Air Condit/Heat                             |           | \$ -                | \$ -                    | 397.88               | \$ 398                      | \$ (398)               |                          |                         | Recode - will move up to Maintenance       |
|                  |              | <b>Total Capital Outlay-Equipment (570)</b>        |           | <b>\$ 15,000</b>    | <b>\$ -</b>             | <b>13,346.02</b>     | <b>\$ 13,346</b>            | <b>\$ 1,654</b>        | <b>89%</b>               | <b>89%</b>              |  |
| 580              | 58100        | Land Improvements                                  |           | \$ -                | \$ -                    | -                    | \$ -                        | \$ -                   |                          |                         |  |
| 580              | 58300        | Maj Bldg Alteration by Contract                    |           | \$ -                | \$ -                    | -                    | \$ -                        | \$ -                   |                          |                         |  |
|                  |              | <b>Total Capital Outlay-Property (580)</b>         |           | <b>\$ -</b>         | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b>                 | <b>\$ -</b>            |                          |                         |  |
|                  |              | <b>Grand Totals - All Categories</b>               |           | <b>\$ 8,581,815</b> | <b>\$ 20,394.56</b>     | <b>\$ 693,774.31</b> | <b>\$ 714,168.87</b>        | <b>\$ 7,867,645.77</b> | <b>8%</b>                | <b>8%</b>               |  |