

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



**Report Ending Date: November 30, 2013**  
**2014 Fiscal Year: July 1, 2013 to June 30, 2014**  
**Percent of Fiscal Year Complete: 42%**

**December 8, 2013**

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

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

Lourdes Puig, Ph.D – Chairperson

Jaime "Gus" Rivera, MD – Vice Chairperson

Jorge Diaz – Treasurer

John Laznik - Secretary

EJ Bliey

Lilia Meredith

Daniel Segui

Maribeth Welch, Ph.D

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

Jorge Diaz – Community Representative - Chairperson

Greg Panchisin – Business Manager - Vice Chairperson

Lucy Li – Parent Representative - Secretary

Terry Richard – DDOE Representative

Margie López Waite – Head of School

Judith Pinto – Teacher Representative

Lilia Meredith – Board Representative

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Five Months Ended November 30, 2013

**I) Budget vs. Actual Comparison @ November 30, 2013 (Summary Level):**

A) Revenues - FSF :	Full Year Budget	Actual @ 11/13	FY13 Carryover	Total	% of Budget (Target >=42%)*	Difference*	Variance*
<small>(Reconciled from DGL018 &amp; DGL060)</small>							
State - Unit Formula (05213)	\$ 2,573,817	\$ 2,024,529	\$ 73,105	\$ 2,097,634	79%	\$ (549,288)	Favorable
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Technology Block Grant (05235)	\$ -	\$ 3,704	\$ -	\$ 3,704		\$ -	
State - Ed Sustainment Fund (05289)	\$ 75,828	\$ 30,012	\$ -	\$ 30,012	40%	\$ (45,816)	Favorable
State - Minor Capital Improvements (50022)	\$ -	\$ -	\$ 2,611	\$ 2,611		\$ -	
<b>Subtotal State</b>	<b>\$ 2,649,645</b>	<b>\$ 2,058,245</b>	<b>\$ 75,716</b>	<b>\$ 2,133,961</b>	<b>78%</b>	<b>\$ (595,104)</b>	
Local - District Funding (98000)	\$ 1,488,302	\$ 520,231	\$ 258,708	\$ 778,939	35%	\$ (968,071)	Favorable
Local - Before & After Care (98139)	\$ 68,515	\$ 39,041	\$ 15,624	\$ 54,665	57%	\$ (29,474)	Favorable
Local - Donations/Private Grants (98159)	\$ 3,720	\$ 1,578	\$ 30,843	\$ 32,420	42%	\$ (2,142)	
Local - Lunch Program (91100)	\$ 139,219	\$ 44,982	\$ 14,208	\$ 59,190	32%	\$ (94,237)	Favorable
Local - Construction Fund (98133)	\$ 7,207	\$ 9,640	\$ 54,327	\$ 63,967	134%	\$ 2,433	Favorable
Local - Summer Camps (98205)	\$ 21,322	\$ 22,556	\$ 5,378	\$ 27,933	106%	\$ 1,234	Favorable
Local - Private Tutoring/Lessons (98257)	\$ -	\$ -	\$ 908	\$ 908		\$ -	
Local - Contingency (98079)	\$ -	\$ -	\$ 54,468	\$ 54,468		\$ -	
<b>Subtotal Local</b>	<b>\$ 1,728,284</b>	<b>\$ 638,027</b>	<b>\$ 434,463</b>	<b>\$ 1,072,490</b>	<b>37%</b>	<b>\$ (1,090,257)</b>	
Federal - Title I (40554) FY13	\$ -	\$ -	\$ 19,256	\$ 19,256		\$ -	
Federal - Title II (40114) FY13	\$ -	\$ -	\$ 22,074	\$ 22,074		\$ -	
Federal - IDEA B (40564) FY13	\$ -	\$ -	\$ 9,720	\$ 9,720		\$ -	
Federal - IDEA Preschool (40565) FY13	\$ -	\$ -	\$ 31	\$ 31		\$ -	
Federal - Title I (40554) FY14	\$ 99,955	\$ 99,955	\$ -	\$ 99,955	100%	\$ -	Favorable
Federal - Title II (40114) FY14	\$ 56,010	\$ 56,010	\$ -	\$ 56,010	100%	\$ -	Favorable
Federal - Title III ELL (40560) FY14	\$ 17,158	\$ 17,180	\$ -	\$ 17,180	100%	\$ 22	Favorable
Federal - Title III Immigrant (TBD) FY14	\$ 22	\$ -	\$ -	\$ -	0%	\$ (22)	
Federal - IDEA B (40564) FY14	\$ 56,403	\$ 56,403	\$ -	\$ 56,403	100%	\$ -	Favorable
Federal - IDEA Preschool (40565) FY14	\$ 380	\$ 380	\$ -	\$ 380	100%	\$ -	Favorable
<b>Subtotal Federal</b>	<b>\$ 229,928</b>	<b>\$ 229,928</b>	<b>\$ 51,082</b>	<b>\$ 281,010</b>	<b>100%</b>	<b>\$ -</b>	
<b>FSF Revenue</b>	<b>\$ 4,607,857</b>	<b>\$ 2,926,200</b>	<b>\$ 561,260</b>	<b>\$ 3,487,461</b>	<b>64%</b>	<b>\$ (1,681,657)</b>	<b>Favorable</b>
Petty Cash Fund (outside FSF)	\$ 2,485	\$ 1,028	\$ -	\$ 1,028	N/A	\$ (1,457)	
<b>Total Revenue</b>	<b>\$ 4,610,342</b>	<b>\$ 2,927,228</b>	<b>\$ 561,260</b>	<b>\$ 3,488,489</b>	<b>63%</b>	<b>\$ (1,683,114)</b>	<b>Favorable</b>
<b>Total FSF Revenue (FY14 and FY13 C/O)</b>	<b>\$ 5,169,118</b>						

B) Expenses - FSF:	Full Year Budget	Actual @ 11/13	% of Budget (Target <=42%)	Remaining Balance	Variance
<small>(Reconciled from DGL115 &amp; DGL025)</small>					
Salaries (510)	\$ 1,966,493	\$ 833,582	42%	\$ 1,132,911	Favorable
Other Employment Costs (520)	\$ 891,374	\$ 357,020	40%	\$ 534,354	Favorable
Services to Clients & Agencies	\$ -	\$ 1,875			N/A (See Expenditure Detail)
Travel (540)	\$ 12,669	\$ 8,752	69%	\$ 3,917	Unfavorable <sup>1</sup>
Debt Service (530)	\$ 246,721	\$ 91,193	37%	\$ 155,528	Favorable
Contracted Services (550)	\$ 1,065,498	\$ 425,729	40%	\$ 639,769	Favorable
Supplies & Materials (560)	\$ 356,558	\$ 237,715	67%	\$ 118,843	Unfavorable <sup>2</sup>
Capital Outlay-Equip/Computer/Software (570)	\$ 209,319	\$ 176,024	84%	\$ 33,295	Unfavorable <sup>3</sup>
Capital Outlay-Property (580)	\$ 180,000	\$ 164,151	91%	\$ 15,849	Unfavorable <sup>4</sup>
	<b>\$ 4,928,632</b>	<b>\$ 2,296,040</b>	<b>47%</b>	<b>\$ 2,632,592</b>	<b>Favorable</b>

**Net FSF Excess or (Deficit) for Year** **\$ 1,191,421**  
 Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%) \$ (84,273)

**FSF Cash Balance less required Contingency Reserve** \$ 1,107,148

**Variance Notes\*:**

<sup>1</sup> Majority of training is conducted at beginning of FY - Summer Months (no school)

<sup>2</sup> Classroom Supplies

<sup>3</sup> School Furniture purchased at beginning of FY / prior to start of school year

<sup>4</sup> Construction Costs

\*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year  
 FIVE MONTHS = 42%  
 EXPENDITURE VARIANCE <=17%, or >=67%

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Five Months Ended November 30, 2013

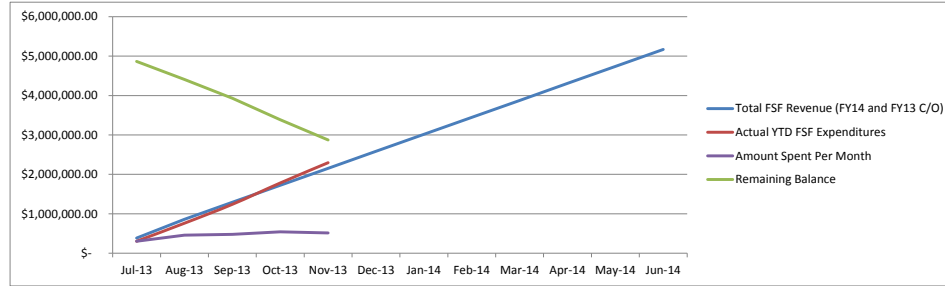
II) YTD Budget vs. Expenditure Trending:

	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
Total FSF Revenue (FY14 and FY13 C/O)	\$ 383,988.12	\$ 861,519.64	\$ 1,292,279.46	\$ 1,723,039.28	\$ 2,153,799.10	\$2,584,558.92	\$3,015,318.73	\$3,446,078.55	\$3,876,838.37	\$4,307,598.19	\$4,738,358.01	\$5,169,117.83
Actual YTD FSF Expenditures	\$ 303,700	\$ 760,894	\$ 1,239,639	\$ 1,782,028	\$ 2,296,040							
Amount Spent Per Month	\$ 303,700	\$ 457,194	\$ 478,745	\$ 542,389	\$ 514,012							
Remaining Balance	\$ 4,865,418	\$ 4,408,223	\$ 3,929,479	\$ 3,387,090	\$ 2,873,078							

Average	Median
\$459,208	\$ 478,745

Projected Ending Balance\* = \$ (341,378.17)

\*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual**	Difference
Appoquinimink	13	\$ 19,296	\$ 4,856.34	\$ (14,439.66)
Brandywine	11	\$ 42,371	\$ 13,863.26	\$ (28,507.74)
Christina	228	\$ 867,635	\$ 298,850.90	\$ (568,784.10)
Colonial	98	\$ 252,591	\$ 94,971.30	\$ (157,619.70)
Red Clay	76	\$ 305,650	\$ 100,723.92	\$ (204,926.08)
Smyrna	1	\$ 759	\$ 370.26	\$ (388.74)
	<b>427</b>	<b>\$ 1,488,302</b>	<b>\$ 513,636</b>	<b>\$ (974,666)</b>

\*According to the estimates generated in the LAAA State and Local Funds Calculations Year 3 spreadsheet

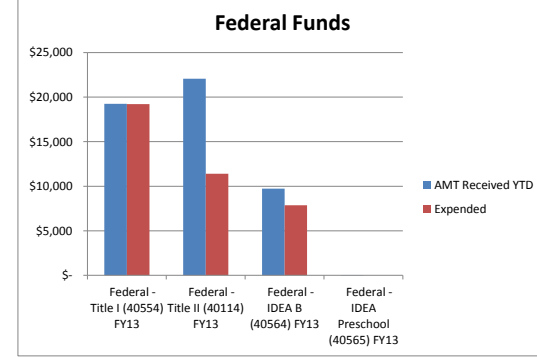
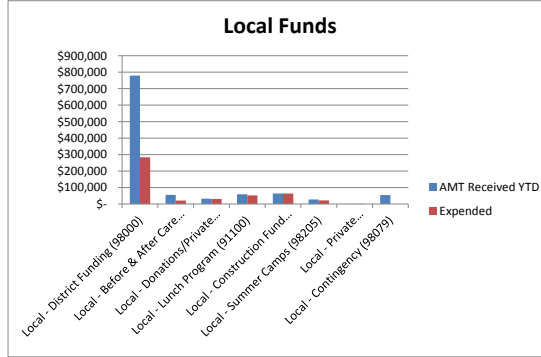
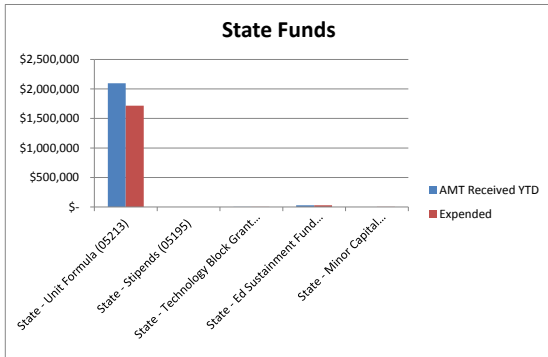
\*\* According to the Charter School Billing Report in IMS

**Las Américas ASPIRA Academy Charter School  
Financial Summary Update - Cash Basis  
Five Months Ended November 30, 2013**

**IV) Cash Position as of November 30, 2013:**

(Reconciled from DGL025, DGL060, & DPO002)

	AMT Received		Encumbered	Remaining Balance	% Expended & Encumbered
	YTD	Expended			
State - Unit Formula (05213)	\$ 2,097,634	\$ 1,716,469	\$ 31,605	\$ 349,560	83%
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -	
State - Technology Block Grant (05235)	\$ 3,704	\$ 3,704	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 30,012	\$ 30,012	\$ -	\$ -	100%
State - Minor Capital Improvements (50022)	\$ 2,611	\$ 2,611	\$ -	\$ -	100%
Local - District Funding (98000)	\$ 778,939	\$ 283,963	\$ -	\$ 494,976	36%
Local - Before & After Care (98139)	\$ 54,665	\$ 21,256	\$ -	\$ 33,409	39%
Local - Donations/Private Grants (98159)	\$ 32,420	\$ 30,826	\$ -	\$ 1,594	95%
Local - Lunch Program (91100)	\$ 59,190	\$ 51,933	\$ -	\$ 7,257	88%
Local - Construction Fund (98133)	\$ 63,967	\$ 63,967	\$ -	\$ -	100%
Local - Summer Camps (98205)	\$ 27,933	\$ 21,377	\$ -	\$ 6,557	77%
Local - Private Tutoring/Lessons (98257)	\$ 908	\$ 908	\$ -	\$ -	100%
Local - Contingency (98079)	\$ 54,468	\$ -	\$ -	\$ 54,468	0%
Federal - Title I (40554) FY13	\$ 19,256	\$ 19,212	\$ -	\$ 44	100%
Federal - Title II (40114) FY13	\$ 22,074	\$ 11,394	\$ 1,090	\$ 9,590	57%
Federal - IDEA B (40564) FY13	\$ 9,720	\$ 7,871	\$ -	\$ 1,850	81%
Federal - IDEA Preschool (40565) FY13	\$ 31	\$ -	\$ -	\$ 31	0%
Federal - Title I (40554) FY14	\$ 99,955	\$ 18,906	\$ -	\$ 81,049	19%
Federal - Title II (40114) FY14	\$ 56,010	\$ 1,804	\$ -	\$ 54,206	3%
Federal - Title III ELL (40560) FY14	\$ 17,180	\$ -	\$ -	\$ 17,180	0%
Federal - Title Immigrant (TBD) FY14	\$ -	\$ -	\$ -	\$ -	
Federal - IDEA B (40564) FY14	\$ 56,403	\$ 9,827	\$ -	\$ 46,576	17%
Federal - IDEA Preschool (40565) FY14	\$ 380	\$ -	\$ -	\$ 380	0%
<b>Subtotal FSF Only</b>	<b>\$ 3,487,461</b>	<b>\$ 2,296,040</b>	<b>\$ 32,695</b>	<b>\$ 1,158,726</b>	<b>67%</b>
Petty Cash Fund Balance (outside FSF)	\$ 1,028	\$ -			
<b>Total</b>	<b>\$ 3,488,489</b>	<b>\$ 2,296,040</b>	<b>\$ 32,695</b>	<b>\$ 1,158,726</b>	<b>67%</b>



**V) Audit:**  
Barbacane, Thornton & Company LLP - FY13 Financial Statement Audit Report submitted to DOE on October 31, 2013

Las Américas ASPIRA Academy Charter School  
 Financial Expenditure Detail Update - Cash Basis  
 Five Months Ended November 30, 2013

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY14	Encumbrance @ 11/30/2013	Actual @ 11/30/2013	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 1,966,493	\$ -	833,581.64	\$ 833,582	\$ 1,132,911	42%	42%	
		<b>Total Salaries/Other (510)</b>		<b>\$ 1,966,493</b>	<b>\$ -</b>	<b>833,581.64</b>	<b>\$ 833,582</b>	<b>\$ 1,132,911</b>	<b>42%</b>	<b>42%</b>	
520	52001	Pensions/Employer Share (21.02%)		\$ 413,357	\$ -	162,846.11	\$ 162,846	\$ 250,511	39%	39%	
520	52002	Health Insurance/Employer Share (\$8,611)		\$ 292,774	\$ -	117,381.64	\$ 117,382	\$ 175,392	40%	40%	
520	52005	Workmen's Compensation (1.6%)		\$ 31,464	\$ -	13,337.06	\$ 13,337	\$ 18,127	42%	42%	
520	52006	Social Security/Employer Share (6.2%)		\$ 121,923	\$ -	50,279.32	\$ 50,279	\$ 71,644	41%	41%	
520	52009	Unemployment Insurance (0.17%)		\$ 3,343	\$ -	1,417.07	\$ 1,417	\$ 1,926	42%	42%	
520	52011	Dental Plan		\$ -	\$ -	-	\$ -	\$ -			
520	52016	Medicare/Employer Share (1.45%)		\$ 28,514	\$ -	11,758.79	\$ 11,759	\$ 16,755	41%	41%	
520	52021	Vision Care Insurance		\$ -	\$ -	-	\$ -	\$ -			
		<b>Total Other Employment Costs (520)</b>		<b>\$ 891,375</b>	<b>\$ -</b>	<b>357,019.99</b>	<b>\$ 357,020</b>	<b>\$ 534,355</b>	<b>40%</b>	<b>40%</b>	
530	55353	Grant Reversions		\$ -	\$ -	-	\$ -	\$ -			
530	55371	Tuition Reimbursement (not budgeted - state pays school for this expense)		\$ -	\$ -	1,875.00	\$ 1,875	\$ (1,875)			
		<b>Total Svcs To Clients &amp; Agencies (530)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>1,875.00</b>	<b>\$ 1,875</b>	<b>\$ (1,875)</b>			
540	54001	Mileage/Pvt Car		\$ 749	\$ -	159.04	\$ 159	\$ 590	21%	21%	
540	54003	Meals - In State		\$ 2,000	\$ -	1,301.98	\$ 1,302	\$ 698	65%	65%	Staff Meal (PD Week) & Board Retreat
540	54101	Other travel - Out of State		\$ 2,480	\$ -	977.66	\$ 978	\$ 1,502	39%	39%	
540	54103	Meals - Out of State		\$ 1,860	\$ -	1,406.90	\$ 1,407	\$ 453	76%	76%	Training
540	54104	Lodging/Out of State		\$ 5,580	\$ -	4,906.02	\$ 4,906	\$ 674	88%	88%	Training
		<b>Total Travel (540)</b>		<b>\$ 12,669</b>	<b>\$ -</b>	<b>8,751.60</b>	<b>\$ 8,752</b>	<b>\$ 3,917</b>	<b>69%</b>	<b>69%</b>	See Above

Account Category	Account Code	Description	Subtotals	Budget FY14	Encumbrance @ 11/30/2013	Actual @ 11/30/2013	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
Debt	55396	Loans		\$ 246,721	\$ -	91,192.76	\$ 91,193	\$ 155,528	37%	37%	
		ISDC Loan Guarantee	\$6,000								
		Young Conaway Stargatt & Taylor	\$6,660								
		Buck Simperts Architect	\$50,864								
		ASPIRA of Delaware	\$10,197								
		ASPIRA Association	\$60,000								
		Building Hope Repayment	\$113,000								
		<b>Total Debt Service (550)</b>		<b>\$ 246,721</b>	<b>\$ -</b>	<b>91,192.76</b>	<b>\$ 91,193</b>	<b>\$ 155,528</b>	<b>37%</b>	<b>37%</b>	
550	55000	Other Prof Service-Instructional Staff		\$ 74,450	\$ -	45,964.90	\$ 45,965	\$ 28,485	62%	62%	Architect & Proj. Man. \$11.8k / Audit \$10.5k
		ISDC (HR/Accounting/Payroll/Financial Reporting)	\$ 31,075	\$ -							
		POS (Point of Sale) Maintenance/Service Agreement	\$ 825	\$ -							
		Other (Form 990 & Auditing Services)	\$ 12,750	\$ -							
		ISDC (IT Support)	\$ 16,800	\$ -							
		Phase II Construction - Architect, Kitchen, HVAC Consult., Proj. Manager	\$ 13,000	\$ -							
550	55010	Medical Services (Occupational & Speech Therapy, Psychologists, etc.)		\$ 78,871	\$ -	16,567.75	\$ 16,568	\$ 62,303	21%	21%	
550	55020	Legal Services		\$ 2,000	\$ -	-	\$ -	\$ 2,000	0%	0%	
550	55101	Postage		\$ 1,577	\$ -	293.37	\$ 293	\$ 1,284	19%	19%	
550	55125	Telecommunication		\$ 4,000	\$ -	7,398.49	\$ 7,398	\$ (3,398)	185%	185%	Voice Shot/Alarm System Monitoring/Verizon
550	55200	Water & Sewer		\$ 2,309	\$ -	974.55	\$ 975	\$ 1,334	42%	42%	
550	55203	Energy		\$ 73,572	\$ -	32,096.24	\$ 32,096	\$ 41,476	44%	44%	
550	55400	Equipment Lease (Copiers)		\$ 16,932	\$ -	7,179.46	\$ 7,179	\$ 9,753	42%	42%	
550	55402	Buildings - Office Space		\$ 369,137	\$ -	148,111.69	\$ 148,112	\$ 221,025	40%	40%	
550	55434	Fleet Rental (Transportation)		\$ 277,000	\$ -	81,630.00	\$ 81,630	\$ 195,370	29%	29%	
550	55440	Other Rental (Sportsplex)		\$ 10,000	\$ -	3,000.00	\$ 3,000	\$ 7,000	30%	30%	
550	55452	Insurance (Bldg & Contents)		\$ 28,458	\$ -	24,861.00	\$ 24,861	\$ 3,597	87%	87%	Policy is paid
550	55506	Custodial Services		\$ 45,600	\$ -	15,780.00	\$ 15,780	\$ 29,820	35%	35%	
550	55507	Maintenance		\$ 5,770	\$ -	1,244.00	\$ 1,244	\$ 4,526	22%	22%	
550	55510	Equipment Repair		\$ 1,000	\$ -	165.00	\$ 165	\$ 835	17%	17%	
550	55600	Printing & Binding		\$ 19,370	\$ -	12,525.65	\$ 12,526	\$ 6,844	65%	65%	
550	55610	Advertising		\$ 2,500	\$ -	950.17	\$ 950	\$ 1,550	38%	38%	
550	55631	Assoc Dues & Conf Fees		\$ 3,512	\$ -	3,472.50	\$ 3,473	\$ 40	99%	99%	
550	55647	Student Body Activity		\$ 5,000	\$ -	3,652.80	\$ 3,653	\$ 1,347	73%	73%	
550	55667	Training		\$ 38,440	\$ 1,090.00	16,479.81	\$ 17,570	\$ 20,870	43%	46%	
550	55692	Trash Removal - Sanitary Services		\$ 6,000	\$ -	3,381.50	\$ 3,382	\$ 2,619	56%	56%	
		<b>Total - Contracted Services (550)</b>		<b>\$ 1,065,498</b>	<b>\$ 1,090.00</b>	<b>425,728.88</b>	<b>\$ 426,819</b>	<b>\$ 639,769</b>	<b>40%</b>	<b>40%</b>	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY14	Encumbrance @ 11/30/2013	Actual @ 11/30/2013	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
560	56000	Office Supplies		\$ 29,113	\$ -	14,974.96	\$ 14,975	\$ 14,138	51%	51%	
560	56111	Food		\$ 137,636	\$ -	49,037.85	\$ 49,038	\$ 88,598	36%	36%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 5,364	\$ -	3,497.85	\$ 3,498	\$ 1,866	65%	65%	
560	56141	Custodial Supplies		\$ 9,815	\$ -	4,339.26	\$ 4,339	\$ 5,476	44%	44%	
560	56145	Computer Supplies		\$ 4,630	\$ -	57.00	\$ 57	\$ 4,573	1%	1%	
560	56150	Instructional Supplies (mag, manuals, audio, etc.)		\$ 80,000	\$ -	75,816.41	\$ 75,816	\$ 4,184	95%	95%	Early School Year Expenditures
560	56157	Text Books/Library and Yearbooks		\$ 80,000	\$ 712.26	63,024.11	\$ 63,736	\$ 16,264	79%	80%	Early School Year Expenditures
560	56220	Building Materials		\$ 9,000	\$ -	26,968.04	\$ 26,968	\$ (17,968)	300%	300%	ISDC - \$17,462.50 for cabling, switches, plates
560	56960	Athletic Supplies		\$ 1,000	\$ -	-	\$ -	\$ 1,000	0%	0%	
		<b>Total Supplies/Materials (560)</b>		<b>\$ 356,558</b>	<b>\$ 712.26</b>	<b>237,715.48</b>	<b>\$ 238,428</b>	<b>\$ 118,843</b>	<b>67%</b>	<b>67%</b>	See Above
570	57010	Office & Computer Equip/Software		\$ 10,000	\$ -	18,340.82	\$ 18,341	\$ (8,341)	183%	183%	Phones, Security Equi., Classroom PA System
570	57020	Institutional Equipment		\$ 135,000	\$ -	140,437.50	\$ 140,438	\$ (5,438)	104%	104%	Early School Year Expenditures - Furniture
570	57040	Audio Visual Equipment		\$ 60,000	\$ 30,892.55	13,569.69	\$ 44,462	\$ 46,430	23%	74%	Smart Boards - Encumbered Funds
570	57210	Custodial/Maint Equipment		\$ 4,000	\$ -	3,070.96	\$ 3,071	\$ 929	77%	77%	Floor Burnisher & pads = \$1,300
570	57310	Refrig/Air Condit/Heat		\$ 319	\$ -	604.54	\$ 605	\$ (286)	190%	190%	HVAC Service - old units
		<b>Total Capital Outlay-Equipment (570)</b>		<b>\$ 209,319</b>	<b>\$ 30,892.55</b>	<b>176,023.51</b>	<b>\$ 206,916</b>	<b>\$ 33,295</b>	<b>84%</b>	<b>99%</b>	See Above
580	58300	Maj Bldg Alteration by Contract		\$ 180,000	\$ -	164,151.08	\$ 164,151	\$ 15,849	91%	91%	Early FY14 Expenditures - Expected
		<b>Total Capital Outlay-Property (580)</b>		<b>\$ 180,000</b>	<b>\$ -</b>	<b>164,151.08</b>	<b>\$ 164,151</b>	<b>\$ 15,849</b>	<b>91%</b>	<b>91%</b>	See Above
		<b>Grand Totals - All Categories</b>		<b>\$ 4,928,633.00</b>	<b>\$ 32,694.81</b>	<b>\$ 2,296,039.94</b>	<b>\$ 2,328,734.75</b>	<b>\$ 2,599,898.25</b>	<b>47%</b>	<b>47%</b>	