

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: April 30, 2016
2016 Fiscal Year: July 1, 2015 to June 30, 2016
Percent of Fiscal Year Complete: 83%

May 9, 2016

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

Dr. Dolan "Dusty" Blakey

Kathleen Chappel

Jim Coyne

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 – Director of School Operations - 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
 Ten Months Ended April 30, 2016

I) Budget vs. Actual Comparison @ April 30, 2016 (Summary Level):

A) Revenues - FSF :	Full Year Budget	Actual @ 4/30/2016	FY15 Carryover	Total	% of Budget (Target >=83%)*	Difference*	Variance*
<small>(Reconciled from DGL018 & DGL060)</small>							
State - Unit Formula (05213)	\$ 4,429,176	\$ 4,511,598	\$ 9,468	\$ 4,521,066	102%	\$ 82,422	
State - Accelerated Academic/QUEST(05155)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Technology Block Grant (05235)	\$ 9,243	\$ 9,243	\$ -	\$ 9,243	100%	\$ -	
State - Ed Sustainment Fund (05289)	\$ 115,638	\$ 115,638	\$ -	\$ 115,638	100%	\$ -	
State - Minor Capital Improvements (50022)	\$ 65,944	\$ 65,944	\$ -	\$ 65,944	100%	\$ -	
Subtotal State	\$ 4,620,001	\$ 4,702,423	\$ 9,468	\$ 4,711,891	102%	\$ 82,422	Favorable
Local - Charter School Performance Fund (99069)	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	100%	\$ -	
Local - District Funding (98000)	\$ 2,305,370	\$ 2,305,370	\$ 202,314	\$ 2,507,684	100%	\$ (0)	
Local - Other (98000)	\$ 117,150	\$ 237,781	\$ -	\$ 237,781	203%	\$ 120,631	
Local - Before & After Care (98139)	\$ 129,926	\$ 95,351	\$ 65,900	\$ 161,251	73%	\$ (34,575)	
Local - Donations (98159)	\$ 7,500	\$ 16,270	\$ 757,150	\$ 773,420	217%	\$ 8,770	
Local - Cafeteria (91100)	\$ 210,587	\$ 193,632	\$ 4,227	\$ 197,859	92%	\$ (16,955)	
Local - Construction Fund (98133)	\$ -	\$ 5	\$ -	\$ 5		\$ 5	
Local - Summer Camps (98205)	\$ 41,750	\$ 19,928	\$ 12,014	\$ 31,942	48%	\$ (21,822)	
Local - Early Childhood (98060)	\$ 42,069	\$ 35,478	\$ -	\$ 35,478	84%	\$ (6,591)	
Local - Local Grants (99126)	\$ 15,740	\$ 15,740	\$ -	\$ 15,740	100%	\$ -	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Subtotal Local	\$ 3,120,092	\$ 3,169,554	\$ 1,246,074	\$ 4,415,628	102%	\$ 49,462	Favorable
Federal - Title I (40554) FY14	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title II (40114) FY14	\$ -	\$ -	\$ 29,960	\$ 29,960		\$ -	
Federal - Title III ELL (40560) FY14	\$ -	\$ -	\$ 11,506	\$ 11,506		\$ -	
Federal - IDEA B (40564) FY14	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - IDEA Preschool (40565) FY14	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - State Assessment (40961) FY14	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title I (40554) FY15	\$ -	\$ 4,580	\$ 22,547	\$ 27,127		\$ 4,580	
Federal - Title II (40114) FY15	\$ -	\$ 333	\$ 5,032	\$ 5,365		\$ 333	
Federal - Title III ELL (40560) FY15	\$ -	\$ -	\$ 3,990	\$ 3,990		\$ -	
Federal - IDEA B (40564) FY15	\$ -	\$ 3,187	\$ 62,579	\$ 65,766		\$ 3,187	
Federal - IDEA Preschool (40565) FY15	\$ -	\$ 2	\$ -	\$ 2		\$ 2	
Federal - Title I (40554) FY16	\$ 167,128	\$ 167,128	\$ -	\$ 167,128	100%	\$ -	
Federal - Title II (40114) FY16	\$ 30,643	\$ 30,643	\$ -	\$ 30,643	100%	\$ -	
Federal - Title III ELL (40560) FY16	\$ 19,919	\$ 19,919	\$ -	\$ 19,919	100%	\$ -	
Federal - IDEA B (40564) FY16	\$ 75,293	\$ 75,293	\$ -	\$ 75,293	100%	\$ -	
Federal - IDEA Preschool (40565) FY16	\$ 380	\$ 380	\$ -	\$ 380	100%	\$ -	
Subtotal Federal	\$ 293,363	\$ 301,465	\$ 135,615	\$ 437,080	103%	\$ 8,102	Favorable
FSF Revenue	\$ 8,033,456	\$ 8,173,442	\$ 1,391,157	\$ 9,564,598	102%	\$ 139,986	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,157	\$ -	\$ 1,157	N/A	\$ (43)	
Total Revenue	\$ 8,034,656	\$ 8,174,599	\$ 1,391,157	\$ 9,565,756	102%	\$ 139,943	Favorable
Total FSF Revenue (FY16 and FY15 C/O)	\$ 9,424,613						

B) Expenses - FSF:	Full Year Budget	Actual @ 4/30/2016	% of Budget (Target <=83%)*	Remaining Balance	Variance
<small>(Reconciled from DGL115 & DGL025)</small>					
Salaries (510)	\$ 3,490,470	\$ 2,852,052	82%	\$ 638,418	Favorable
Other Employment Costs (520)	\$ 1,670,854	\$ 1,339,801	80%	\$ 331,053	Favorable
Services to Clients & Agencies	\$ -	\$ 1,905		\$ (1,905)	N/A
Travel (540)	\$ 32,750	\$ 17,232	53%	\$ 15,518	Unfavorable ¹
Debt Service (530)	\$ 513,459	\$ 388,688	76%	\$ 124,771	Favorable
Contracted Services (550)	\$ 1,637,795	\$ 931,817	57%	\$ 705,978	Unfavorable ²
Supplies & Materials (560)	\$ 686,000	\$ 529,810	77%	\$ 156,190	Favorable
Capital Outlay-Equip/Computer/Software (570)	\$ 306,500	\$ 288,414	94%	\$ 18,086	Favorable
Capital Outlay-Property (580)	\$ 45,000	\$ 44,147	98%	\$ 853	Favorable
	\$ 8,382,828	\$ 6,393,865	76%	\$ 1,988,963	Favorable

Net FSF Excess or (Deficit) for Year **\$ 3,170,733**
 Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%) \$ (138,507)

FSF Cash Balance less required Contingency Reserve \$ 3,032,226

Variance Notes:
¹ Timing - Viva ASPIRA meal cost will hit in May (approx. \$5,300)
² Timing - Construction AIA contract approved in April - Design Build Invoices expected in May and June

*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year
 TEN MONTHS = 83%
 EXPENDITURE VARIANCE <=58%, or >=108%

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Ten Months Ended April 30, 2016

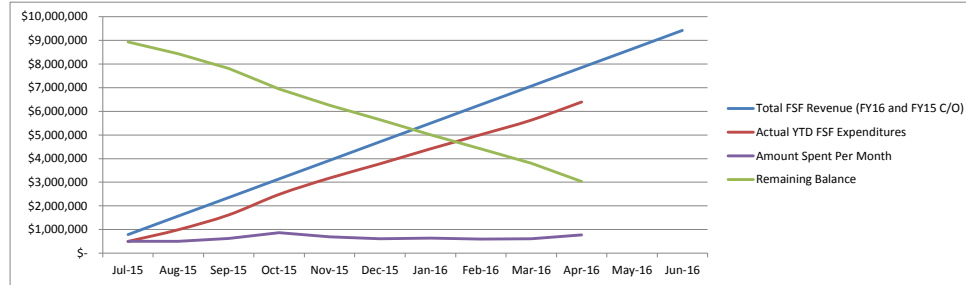
II) YTD Budget vs. Expenditure Trending:

	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
Total FSF Revenue (FY16 and FY15 C/O)	\$ 785,384	\$ 1,570,769	\$ 2,356,153	\$ 3,141,538	\$ 3,926,922	\$ 4,712,306	\$ 5,497,691	\$ 6,283,075	\$ 7,068,459	\$ 7,853,844	\$ 8,639,228	\$ 9,424,613
Actual YTD FSF Expenditures	\$ 496,339	\$ 994,352	\$ 1,620,323	\$ 2,486,980	\$ 3,175,730	\$ 3,780,139	\$ 4,411,851	\$ 5,012,209	\$ 5,626,615	\$ 6,393,865		
Amount Spent Per Month	\$ 496,339	\$ 498,013	\$ 625,971	\$ 866,657	\$ 688,749	\$ 604,410	\$ 631,711	\$ 600,359	\$ 614,406	\$ 767,250		
Remaining Balance	\$ 8,928,274	\$ 8,430,261	\$ 7,804,290	\$ 6,937,632	\$ 6,248,883	\$ 5,644,473	\$ 5,012,762	\$ 4,412,403	\$ 3,797,998	\$ 3,030,747		

Average	Median
\$639,387	\$ 620,188

Projected Ending Balance* = \$ 1,751,974.30

*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference
Appoquinimink	15	\$ 24,771	\$ 24,771.41	\$ -
Brandywine	9	\$ 53,462	\$ 53,462.19	\$ -
Capital	1	\$ 1,452	\$ 1,451.59	\$ -
Christina	372	\$ 1,444,018	\$ 1,444,018.20	\$ -
Colonial	156	\$ 465,559	\$ 465,558.60	\$ -
Red Clay	85	\$ 315,156	\$ 315,156.00	\$ -
Smyrna	1	\$ 952	\$ 951.72	\$ -
	639	\$ 2,305,370	\$ 2,305,370	\$ -

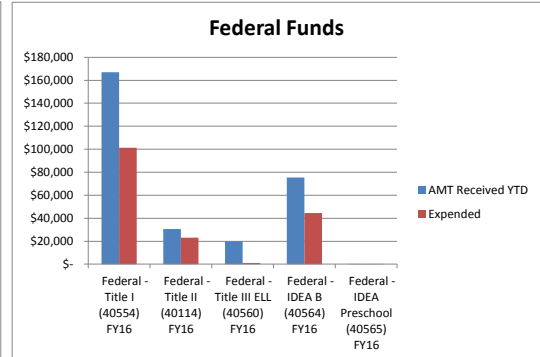
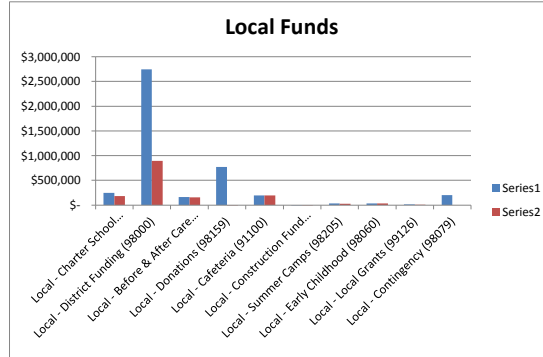
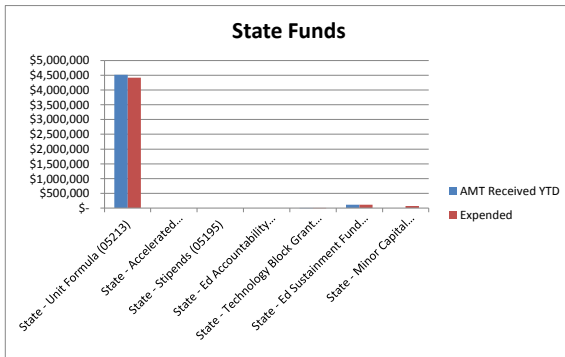
*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
Financial Summary Update - Cash Basis
Ten Months Ended April 30, 2016

IV) Cash Position as of April 30, 2016:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received		Encumbered	Remaining Balance	% Expended & Encumbered
	YTD	Expended			
State - Unit Formula (05213)	\$ 4,521,066	\$ 4,420,928		\$ 100,137.54	98%
State - Accelerated Academic/QUEST(05155)	\$ -	\$ -	\$ -	\$ -	
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -	
State - Ed Accountability (05215)	\$ -	\$ -	\$ -	\$ -	
State - Technology Block Grant (05235)	\$ 9,243	\$ 9,243	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 115,638	\$ 115,638	\$ -	\$ -	100%
State - Minor Capital Improvements (50022)	\$ 65,944	\$ 65,944	\$ -	\$ -	100%
Local - Charter School Performance Fund (99069)	\$ 250,000	\$ 180,874	\$ -	\$ 69,126.19	72%
Local - District Funding (98000)	\$ 2,745,465	\$ 892,371	\$ -	\$ 1,853,093.69	33%
Local - Before & After Care (98139)	\$ 161,251	\$ 153,375	\$ -	\$ 7,875.27	95%
Local - Donations (98159)	\$ 773,420	\$ 1,736	\$ -	\$ 771,684.36	0%
Local - Cafeteria (91100)	\$ 197,859	\$ 194,058	\$ -	\$ 3,800.51	98%
Local - Construction Fund (98133)	\$ 5	\$ 5	\$ -	\$ -	100%
Local - Summer Camps (98205)	\$ 31,942	\$ 29,609	\$ -	\$ 2,333.75	93%
Local - Early Childhood (98060)	\$ 35,478	\$ 33,949	\$ -	\$ 1,528.56	96%
Local - Local Grants (99126)	\$ 15,740	\$ 5,019	\$ -	\$ 10,721.10	32%
Local - Contingency (98079)	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Federal - Title I (40554) FY14	\$ -	\$ -	\$ -	\$ -	
Federal - Title II (40114) FY14	\$ 29,960	\$ 29,960	\$ -	\$ -	100%
Federal - Title III ELL (40560) FY14	\$ 11,506	\$ 11,506	\$ -	\$ -	100%
Federal - IDEA B (40564) FY14	\$ -	\$ -	\$ -	\$ -	
Federal - IDEA Preschool (40565) FY14	\$ -	\$ -	\$ -	\$ -	
Federal - State Assessment (40961) FY14	\$ -	\$ -	\$ -	\$ -	
Federal - Title I (40554) FY15	\$ 27,127	\$ 24,839	\$ -	\$ 2,288.00	92%
Federal - Title II (40114) FY15	\$ 5,365	\$ 5,365	\$ -	\$ -	100%
Federal - Title III ELL (40560) FY15	\$ 3,990	\$ 3,516	\$ -	\$ 474.54	88%
Federal - IDEA B (40564) FY15	\$ 65,766	\$ 45,888	\$ -	\$ 19,878.48	70%
Federal - IDEA Preschool (40565) FY15	\$ 2	\$ -	\$ -	\$ 2.00	
Federal - Title I (40554) FY16	\$ 167,128	\$ 101,177	\$ -	\$ 65,951.19	61%
Federal - Title II (40114) FY16	\$ 30,643	\$ 23,037	\$ -	\$ 7,605.96	75%
Federal - Title III ELL (40560) FY16	\$ 19,919	\$ 992	\$ -	\$ 18,926.58	5%
Federal - IDEA B (40564) FY16	\$ 75,293	\$ 44,456	\$ -	\$ 30,837.48	59%
Federal - IDEA Preschool (40565) FY16	\$ 380	\$ 380	\$ -	\$ -	100%
	\$ 9,564,598	6,393,865	0	3,170,733	67%
Petty Cash Fund Balance (outside FSF)	\$ 1,157	\$ -			
Total	\$ 9,565,756	\$ 6,393,865	\$ -	\$ 3,170,733	67%



V) Audit: Audit submitted to DOE on 9/30/15

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Ten Months Ended April 30, 2016

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 4/30/2016	Actual @ 4/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 3,490,470	\$ -	2,852,052.21	\$ 2,852,052	\$ 638,418	82%	82%	
		Total Salaries/Other (510)		\$ 3,490,470	\$ -	2,852,052.21	\$ 2,852,052	\$ 638,418	82%	82%	
520	52001	Pensions/Employer Share (21.16%)		\$ 713,151	\$ -	585,612.73	\$ 585,613	\$ 127,538	82%	82%	
520	52002	Health Insurance/Employer Share (\$9,988)		\$ 635,117	\$ -	495,984.37	\$ 495,984	\$ 139,133	78%	78%	
520	52005	Workmen's Compensation (1.52%)		\$ 52,612	\$ -	43,351.07	\$ 43,351	\$ 9,260	82%	82%	
520	52006	Social Security/Employer Share (6.2%)		\$ 214,591	\$ -	170,681.80	\$ 170,682	\$ 43,909	80%	80%	
520	52009	Unemployment Insurance (0.15%)		\$ 5,198	\$ -	4,253.31	\$ 4,253	\$ 944	82%	82%	
520	52016	Medicare/Employer Share (1.45%)		\$ 50,186	\$ -	39,917.55	\$ 39,918	\$ 10,269	80%	80%	
		Total Other Employment Costs (520)		\$ 1,670,854	\$ -	1,339,800.83	\$ 1,339,801	\$ 331,053	80%	80%	
530	55353	Grant Reversions		\$ -	\$ -	-	\$ -	\$ -			
530	55371	Tuition Reimbursement (state pays school for this expense)		\$ -	\$ -	1,905.00	\$ 1,905	\$ (1,905)			
		Total Svcs To Clients & Agencies (530)		\$ -	\$ -	1,905.00	\$ 1,905	\$ (1,905)			
540	54001	Mileage/Pvt Car in State		\$ 1,250	\$ -	1,230.40	\$ 1,230	\$ 20	98%	98%	
540	54003	Meals - In State		\$ 8,000	\$ -	2,325.19	\$ 2,325	\$ 5,675	29%	29%	
540	54101	Mileage/Pvt Car out of State		\$ 5,000	\$ -	2,770.93	\$ 2,771	\$ 2,229	55%	55%	
540	54103	Meals - Out of State		\$ 4,000	\$ -	1,576.47	\$ 1,576	\$ 2,424	39%	39%	
540	54104	Lodging/Out of State		\$ 11,000	\$ -	6,732.15	\$ 6,732	\$ 4,268	61%	61%	
540	54105	Other travel - Out of State		\$ 3,500	\$ -	2,596.37	\$ 2,596	\$ 904	74%	74%	
		Total Travel (540)		\$ 32,750	\$ -	17,231.51	\$ 17,232	\$ 15,518	53%	53%	

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 4/30/2016	Actual @ 4/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
Debt	55396	Loans		\$513,459	\$ -	388,688.02	\$ 388,688	\$ 124,771	76%	76%	
		M&T Bank Mortgage	\$351,409								29284.11/mnth
		M&T Bank Construction	\$62,000								Variable - 8,500/mnth
		Mattei 2nd Mortgage	\$100,050								8337.49/mnth
		Total Debt Service (550)		\$ 513,459.00	\$ -	\$ 388,688.02	\$ 388,688	\$ 124,771	76%	76%	
550	55000	Other Prof Service-Instructional Staff		\$ 571,875	\$ -	81,689.35	\$ 81,689	\$ 490,186	14%	14%	
		POS (Point of Sale) Maintenance/Service Agreement	\$ 1,000								
		Other (Form 990 & Auditing Services)	\$ 13,875								
		Providence Service Cooperation - Alternative School	\$ 30,000								
		Kelly Substitute Service	\$ 27,000								
		Phase IV Construction - Project Management/Engineering Costs	\$ 500,000								
550	55010	Medical Services (Occupational & Speech Therapy, Psychologists, etc.)		\$ 100,000	\$ -	61,863.78	\$ 61,864	\$ 38,136	62%	62%	
550	55020	Legal Services		\$ 7,500	\$ -	10,332.75	\$ 10,333	\$ (2,833)	138%	138%	Phase IV Construction/Financing - Review/Calls/Meetings
550	55101	Postage		\$ 3,000	\$ -	2,095.04	\$ 2,095	\$ 905	70%	70%	
550	55125	Telecommunication		\$ 16,500	\$ -	11,835.46	\$ 11,835	\$ 4,665	72%	72%	
550	55200	Water & Sewer		\$ 12,000	\$ -	10,724.42	\$ 10,724	\$ 1,276	89%	89%	
550	55203	Energy		\$ 110,000	\$ -	78,204.34	\$ 78,204	\$ 31,796	71%	71%	
550	55400	Equipment Lease (Copiers)		\$ 27,670	\$ -	23,246.39	\$ 23,246	\$ 4,424	84%	84%	
550	55402	Buildings - Office Space		\$ -	\$ -	\$ -	\$ -	\$ -			
550	55434	Fleet Rental (Transportation)		\$ 524,056	\$ -	433,279.13	\$ 433,279	\$ 90,777	83%	83%	
550	55440	Other Rental (Sportsplex)		\$ 1,000	\$ -	1,000.00	\$ 1,000	\$ -	100%	100%	
550	55452	Insurance (Bldg & Contents)		\$ 28,594	\$ -	28,594.00	\$ 28,594	\$ -	100%	100%	
550	55506	Custodial Services		\$ 58,600	\$ -	50,900.00	\$ 50,900	\$ 5,700	90%	90%	
550	55507	Maintenance		\$ 47,000	\$ -	37,189.16	\$ 37,189	\$ 9,811	79%	79%	
550	55510	Equipment Repair		\$ 10,000	\$ -	7,238.44	\$ 7,238	\$ 2,762	72%	72%	
550	55600	Printing & Binding		\$ 27,000	\$ -	21,357.92	\$ 21,358	\$ 5,642	79%	79%	
550	55610	Advertising		\$ 4,000	\$ -	224.99	\$ 225	\$ 3,775	6%	6%	
550	55631	Assoc Dues & Conf Fees		\$ 8,000	\$ -	6,137.50	\$ 6,138	\$ 1,863	77%	77%	
550	55647	Student Body Activity		\$ 27,000	\$ -	22,749.28	\$ 22,749	\$ 4,251	84%	84%	
550	55667	Training		\$ 40,000	\$ -	29,536.50	\$ 29,537	\$ 10,464	74%	74%	
550	55692	Trash Removal - Sanitary Services		\$ 16,000	\$ -	13,618.75	\$ 13,619	\$ 2,381	85%	85%	
		Total - Contracted Services (550)		\$ 1,637,795	\$ -	931,817.20	\$ 931,817	\$ 705,978	57%	57%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 4/30/2016	Actual @ 4/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
560	56000	Office Supplies		\$ 125,000	\$ -	77,385.82	\$ 77,386	\$ 47,614	62%	62%	
560	56111	Food		\$ 180,000	\$ -	164,316.07	\$ 164,316	\$ 15,684	91%	91%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 6,000	\$ -	2,666.75	\$ 2,667	\$ 3,333	44%	44%	
560	56141	Custodial Supplies		\$ 22,500	\$ -	18,609.66	\$ 18,610	\$ 3,890	83%	83%	
560	56145	Computer Supplies		\$ 7,500	\$ -	4,414.62	\$ 4,415	\$ 3,085	59%	59%	
560	56150	Instructional Supplies (mag, manuals, audio, etc.)		\$ 160,000	\$ -	109,294.55	\$ 109,295	\$ 50,705	68%	68%	
560	56157	Text Books/Library and Yearbooks		\$ 45,000	\$ -	38,854.11	\$ 38,854	\$ 6,146	86%	86%	
560	56220	Building Materials		\$ 110,000	\$ -	103,038.28	\$ 103,038	\$ 6,962	94%	94%	
560	56960	Athletic Supplies		\$ 30,000	\$ -	11,229.74	\$ 11,230	\$ 18,770	37%	37%	
		Total Supplies/Materials (560)		\$ 686,000	\$ -	529,809.60	\$ 529,810	\$ 156,190	77%	77%	
570	57010	Office & Computer Equip/Software		\$ 134,000	\$ -	122,663.51	\$ 122,664	\$ 11,336	92%	92%	
570	57020	Institutional Equipment		\$ 150,000	\$ -	150,419.37	\$ 150,419	\$ (419)	100%	100%	
570	57040	Audio Visual Equipment		\$ 7,500	\$ -	1,305.00	\$ 1,305	\$ 6,195	17%	17%	
570	57210	Custodial/Maint Equipment		\$ 5,000	\$ -	2,945.22	\$ 2,945	\$ 2,055	59%	59%	
570	57310	Refrig/Air Condit/Heat		\$ 10,000	\$ -	11,080.72	\$ 11,081	\$ (1,081)	111%	111%	Crouse Brothers HVAC (old system) work
		Total Capital Outlay-Equipment (570)		\$ 306,500	\$ -	288,413.82	\$ 288,414	\$ 18,086	94%	94%	
580	58100	Land Improvements		\$ -	\$ -	-	\$ -	\$ -			
580	58300	Maj Bldg Alteration by Contract		\$ 45,000	\$ -	44,147.00	\$ 44,147	\$ 853	98%	98%	
		Total Capital Outlay-Property (580)		\$ 45,000	\$ -	\$ 44,147	\$ 44,147	\$ 853	98%	98%	
		Grand Totals - All Categories		\$ 8,382,828	\$ -	\$ 6,393,865.19	\$ 6,393,865.19	\$ 1,988,962.82	76%	76%	