

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: May 31, 2017
2017 Fiscal Year: July 1, 2016 to June 30, 2017
Percent of Fiscal Year Complete: 92%

June 19, 2017

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

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

Lourdes Puig, Ph.D. – Chairperson

José-Luis Riera, Ph.D. – Vice Chairperson

Luis Santiago – Treasurer

Younes Haboussi - Secretary

Kathleen Chappel

Alex Fajardo, Esq.

Nancy Labanda

Donald Patton

Fred West

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

Luis Santiago – 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
 Eleven Months Ended May 31, 2017

I) Budget vs. Actual Comparison @ May 31, 2017 (Summary Level):

A) Revenues - FSF :	Full Year Budget	Actual @ 5/31/2017	FY16 Carryover	Total	% of Budget (Target >=92%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)							
State - Unit Formula (05213)	\$ 5,054,818	\$ 5,148,085	\$ 197,351	\$ 5,345,436	102%	\$ 93,267	
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Technology Block Grant (05235)	\$ 10,066	\$ 10,066	\$ -	\$ 10,066	100%	\$ -	
State - Ed Sustainment Fund (05289)	\$ 125,946	\$ 125,946	\$ -	\$ 125,946	100%	\$ -	
State - Minor Capital Improvements (50022)	\$ 76,616	\$ 76,616	\$ -	\$ 76,616	100%	\$ -	
Subtotal State	\$ 5,267,446	\$ 5,360,713	\$ 197,351	\$ 5,558,064	102%	\$ 93,267	Favorable
Local - Charter School Performance Fund (99069)	\$ -	\$ -	\$ 34,585	\$ 34,585		\$ -	
Local - District Funding (98000)	\$ 2,528,774	\$ 2,528,774	\$ 682,843	\$ 3,211,617	100%	\$ (0)	
Local - Other (98000)	\$ 480,000	\$ 541,797	\$ -	\$ 541,797	113%	\$ 61,797	
Local - District Funding Settlement (99150)	\$ 108,754	\$ 108,754	\$ -	\$ 108,754	100%	\$ 0	
Local - Before & After Care (98139)	\$ 86,333	\$ 91,231	\$ 15,817	\$ 107,048	106%	\$ 4,898	
Local - Donations (98159)	\$ 20,000	\$ 32,379	\$ 501,694	\$ 534,073	162%	\$ 12,379	
Local - Cafeteria (91100)	\$ 219,333	\$ 215,335	\$ 13,879	\$ 229,213	98%	\$ (3,998)	
Local - Construction Fund (98133)	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	100%	\$ -	
Local - Summer Camps (98205)	\$ 24,666	\$ 24,666	\$ 13,195	\$ 37,861	100%	\$ 0	
Local - Early Childhood (98060)	\$ 77,000	\$ 79,562	\$ 2,064	\$ 81,626	103%	\$ 2,562	
Local - Local Grants (99126)	\$ -	\$ 350	\$ 6,305	\$ 6,655		\$ 350	
Local - Donations II (Annual Giving - 98255)	\$ 4,000	\$ 2,960	\$ -	\$ 2,960	74%	\$ (1,040)	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Subtotal Local	\$ 3,648,860	\$ 3,725,808	\$ 1,474,850	\$ 5,200,657	102%	\$ 76,948	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	\$ 147,295	\$ -	\$ 147,295	99%	\$ (1,546)	
Federal - Title II (40114) FY17	\$ 32,044	\$ 31,997	\$ -	\$ 31,997	100%	\$ (47)	
Federal - Title III ELL (40560) FY17	\$ 19,956	\$ 19,956	\$ -	\$ 19,956	100%	\$ -	
Federal - IDEA B (40564) FY17	\$ 94,676	\$ 93,763	\$ -	\$ 93,763	99%	\$ (913)	
Federal - IDEA Preschool (40565) FY17	\$ 380	\$ 380	\$ -	\$ 380	100%	\$ -	
Subtotal Federal	\$ 295,897	\$ 293,391	\$ 65,869	\$ 359,260	99%	\$ (2,506)	Favorable
FSF Revenue	\$ 9,212,203	\$ 9,379,912	\$ 1,738,069	\$ 11,117,981	102%	\$ 167,709	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 2,451	\$ -	\$ 2,451	N/A	\$ 1,251	
Total Revenue	\$ 9,213,403	\$ 9,382,363	\$ 1,738,069	\$ 11,120,432	102%	\$ 168,960	Favorable
Total FSF Revenue (FY17 and FY16 C/O)	\$ 10,950,272						

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)	Full Year Budget	Actual @ 5/31/2017	% of Budget (Target <=92%)	Remaining Balance	Variance
Salaries (510)	\$ 3,945,441	\$ 3,538,263	90%	\$ 407,178	Favorable
Other Employment Costs (520)	\$ 1,989,467	\$ 1,752,667	88%	\$ 236,800	Favorable
Services to Clients & Agencies	\$ -	\$ -		\$ -	N/A
Travel (540)	\$ 28,475	\$ 23,411	82%	\$ 5,064	Favorable
Debt Service (530)	\$ 399,750	\$ 399,750	100%	\$ -	Favorable
Contracted Services (550)	\$ 1,677,079	\$ 1,457,625	87%	\$ 219,454	Favorable
Supplies & Materials (560)	\$ 597,325	\$ 538,413	90%	\$ 58,912	Favorable
Capital Outlay-Equip/Computer/Software (570)	\$ 240,000	\$ 403,494	168%	\$ (163,494)	Unfavorable ¹
Capital Outlay-Property (580)	\$ 112,690	\$ 105,940	94%	\$ 6,750	Favorable
	\$ 8,990,227	\$ 8,219,563	91%	\$ 770,664	Favorable

Net FSF Excess or (Deficit) for Year

\$ 2,898,418
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (155,924)

FSF Cash Balance less required Contingency Reserve

\$ 2,742,494

Variance Notes:

¹ Phase IV Furniture Order & HVAC Upgrade (through Welfare Grant)

*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year
 ELEVEN MONTHS = 92%
 EXPENDITURE VARIANCE <=67%, or >=117%

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Eleven Months Ended May 31, 2017

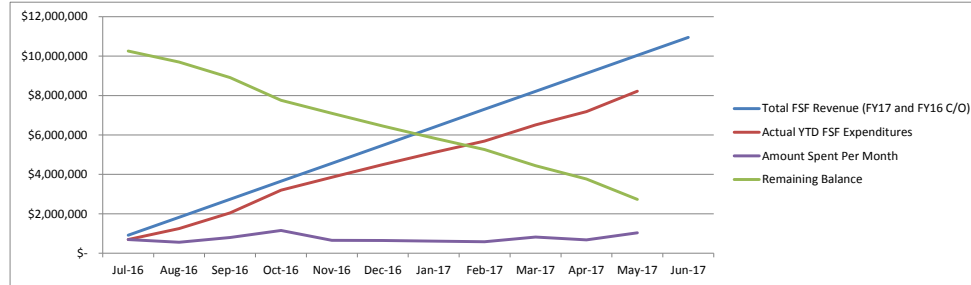
II) YTD Budget vs. Expenditure Trending:

	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)	\$ 912,523	\$ 1,825,045	\$ 2,737,568	\$ 3,650,091	\$ 4,562,613	\$ 5,475,136	\$ 6,387,659	\$ 7,300,181	\$ 8,212,704	\$ 9,125,227	\$ 10,037,749	\$ 10,950,272
Actual YTD FSF Expenditures	\$ 693,774	\$ 1,249,211	\$ 2,042,556	\$ 3,195,939	\$ 3,851,947	\$ 4,498,897	\$ 5,108,928	\$ 5,690,661	\$ 6,510,623	\$ 7,185,936	\$ 8,219,563	
Amount Spent Per Month	\$ 693,774	\$ 555,437	\$ 793,345	\$ 1,153,383	\$ 656,008	\$ 646,951	\$ 610,031	\$ 581,733	\$ 819,962	\$ 675,312	\$ 1,033,628	
Remaining Balance	\$ 10,256,498	\$ 9,701,061	\$ 8,907,716	\$ 7,754,333	\$ 7,098,325	\$ 6,451,375	\$ 5,841,344	\$ 5,259,611	\$ 4,439,649	\$ 3,764,337	\$ 2,730,709	

Average	Median
\$747,233	\$ 675,312

Projected Ending Balance* = \$ 1,983,476.05

*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference
Appoquinimink	12	\$ 23,386	\$ 23,385.87	\$ -
Brandywine	7	\$ 30,374	\$ 30,374.16	\$ -
Capital	0	\$ -	\$ -	\$ -
Christina	421	\$ 1,581,170	\$ 1,581,170.20	\$ -
Colonial	161	\$ 492,097	\$ 492,096.84	\$ -
Red Clay	95	\$ 399,562	\$ 399,561.89	\$ -
Smyrna	2	\$ 2,185	\$ 2,184.74	\$ -
	698	\$ 2,528,774	\$ 2,528,774	\$ -

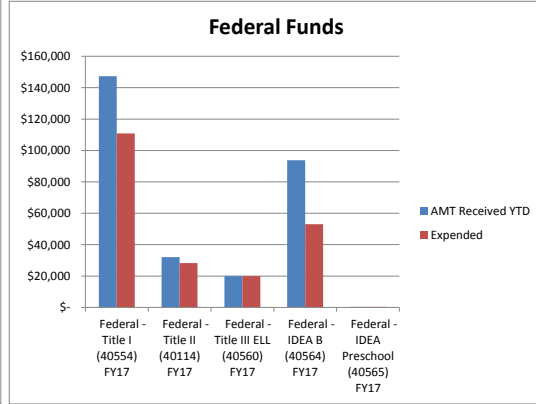
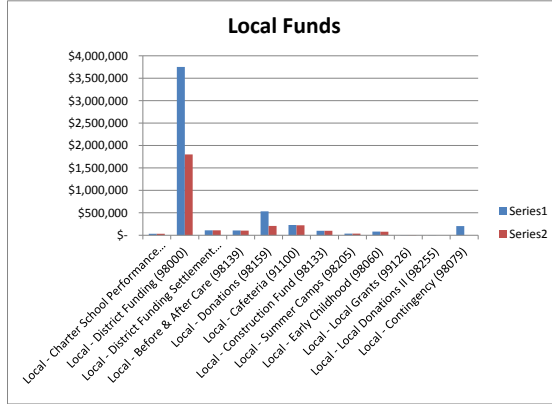
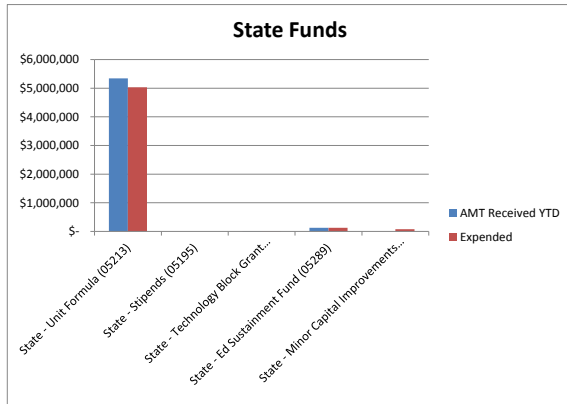
*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Eleven Months Ended May 31, 2017

IV) Cash Position as of May 31, 2017:

(Reconciled from DGL025, DGL060, & DPO002)

	AMT Received		Encumbered	Remaining Balance	% Expended & Encumbered
	YTD	Expended			
State - Unit Formula (05213)	\$ 5,345,436	\$ 5,029,197	\$ -	\$ 316,239.05	94%
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -	
State - Technology Block Grant (05235)	\$ 10,066	\$ 10,066	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 125,946	\$ 125,946	\$ -	\$ -	100%
State - Minor Capital Improvements (50022)	\$ 76,616	\$ 76,616	\$ -	\$ -	100%
Local - Charter School Performance Fund (99069)	\$ 34,585	\$ 34,585	\$ -	\$ -	100%
Local - District Funding (98000)	\$ 3,753,413	\$ 1,803,301	\$ -	\$ 1,950,112.64	48%
Local - District Funding Settlement (99150)	\$ 108,754	\$ 108,754	\$ -	\$ -	100%
Local - Before & After Care (98139)	\$ 107,048	\$ 102,750	\$ -	\$ 4,297.62	96%
Local - Donations (98159)	\$ 534,073	\$ 208,576	\$ -	\$ 325,497.77	39%
Local - Cafeteria (91100)	\$ 229,213	\$ 223,371	\$ -	\$ 5,842.31	97%
Local - Construction Fund (98133)	\$ 100,000	\$ 100,000	\$ -	\$ -	
Local - Summer Camps (98205)	\$ 37,861	\$ 37,861	\$ -	\$ (0.00)	100%
Local - Early Childhood (98060)	\$ 81,626	\$ 79,629	\$ -	\$ 1,996.68	98%
Local - Local Grants (99126)	\$ 6,655	\$ 6,655	\$ -	\$ -	100%
Local - Local Donations II (98255)	\$ 2,960	\$ -	\$ -	\$ 2,960.00	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	\$ 14,730	\$ -	\$ 2.01	100%
Federal - IDEA Preschool (40565) FY15	\$ -	\$ -	\$ -	\$ -	
Federal - Title I (40554) FY16	\$ 7,339	\$ 7,339	\$ -	\$ -	100%
Federal - Title II (40114) FY16	\$ 2,305	\$ 2,305	\$ -	\$ -	100%
Federal - Title III ELL (40560) FY16	\$ 18,927	\$ 12,841	\$ -	\$ 6,085.82	68%
Federal - IDEA B (40564) FY16	\$ 22,566	\$ 22,566	\$ -	\$ -	100%
Federal - IDEA Preschool (40565) FY16	\$ -	\$ -	\$ -	\$ -	
Federal - Title I (40554) FY17	\$ 147,295	\$ 110,895	\$ -	\$ 36,400.31	75%
Federal - Title II (40114) FY17	\$ 31,997	\$ 28,218	\$ -	\$ 3,779.38	88%
Federal - Title III ELL (40560) FY17	\$ 19,956	\$ 19,956	\$ -	\$ -	100%
Federal - IDEA B (40564) FY17	\$ 93,763	\$ 53,027	\$ -	\$ 40,736.03	57%
Federal - IDEA Preschool (40565) FY17	\$ 380	\$ 380	\$ -	\$ -	100%
	\$ 11,117,981	\$ 8,219,563	\$ 0	\$ 2,898,418	74%
Petty Cash Fund Balance (outside FSF)	\$ 2,451	\$ -			
Total	\$ 11,120,432	\$ 8,219,563	\$ -	\$ 2,898,418	74%



V) FY16 Financial Audit - Completed/Submitted to DDOE 9/30/16

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Eleven Months Ended May 31, 2017

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 5/31/2017	Actual @ 5/31/2017	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=92%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 3,945,441	\$ -	3,538,263.24	\$ 3,538,263	\$ 407,178	90%	90%	
		Total Salaries/Other (510)		\$ 3,945,441	\$ -	3,538,263.24	\$ 3,538,263	\$ 407,178	90%	90%	
520	52001	Pensions/Employer Share (22.28%)		\$ 856,632	\$ -	760,961.91	\$ 760,962	\$ 95,670	89%	89%	
520	52002	Health Insurance/Employer Share (\$9,988)		\$ 767,790	\$ -	677,377.32	\$ 677,377	\$ 90,413	88%	88%	
520	52005	Workmen's Compensation (1.45%)		\$ 58,034	\$ -	51,304.96	\$ 51,305	\$ 6,729	88%	88%	
520	52006	Social Security/Employer Share (6.2%)		\$ 244,025	\$ -	209,980.87	\$ 209,981	\$ 34,044	86%	86%	
520	52009	Unemployment Insurance (0.11%)		\$ 5,915	\$ -	3,880.84	\$ 3,881	\$ 2,034	66%	66%	
520	52016	Medicare/Employer Share (1.45%)		\$ 57,071	\$ -	49,161.24	\$ 49,161	\$ 7,910	86%	86%	
		Total Other Employment Costs (520)		\$ 1,989,467	\$ -	1,752,667.14	\$ 1,752,667	\$ 236,800	88%	88%	
530	55353	Grant Reversions		\$ -	\$ -	-	\$ -	\$ -			
530	55371	Tuition Reimbursement (state reimburses school for this expense)		\$ -	\$ -	-	\$ -	\$ -			
		Total Svcs To Clients & Agencies (530)		\$ -	\$ -	-	\$ -	\$ -			
540	54001	Mileage/Pvt Car in State		\$ 1,250	\$ -	993.74	\$ 994	\$ 256	79%	79%	
540	54003	Meals - In State		\$ 12,500	\$ -	13,435.95	\$ 13,436	\$ (936)	107%	107%	
540	54101	Mileage/Pvt Car out of State		\$ 2,000	\$ -	-	\$ -	\$ 2,000	0%	0%	
540	54103	Meals - Out of State		\$ 1,725	\$ -	279.57	\$ 280	\$ 1,445	16%	16%	
540	54104	Lodging/Out of State		\$ 6,000	\$ -	1,706.01	\$ 1,706	\$ 4,294	28%	28%	
540	54105	Other travel - Out of State		\$ 5,000	\$ -	6,995.40	\$ 6,995	\$ (1,995)	140%	140%	Summer Conference Reservations for 7 Team Members
		Total Travel (540)		\$ 28,475	\$ -	23,410.67	\$ 23,411	\$ 5,064	82%	82%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 5/31/2017	Actual @ 5/31/2017	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=92%)	% Encumbered & Expended	Notes
Debt	55396	Loans		\$ 399,750	\$ -	399,750.18	\$ 399,750	\$ -	100%	100%	
		M&T Bank Mortgage	\$29,284								
		M&T Bank Construction	\$1,624								
		Bond Financing	\$368,842								
		Total Debt Service (550)		\$ 399,750	\$ -	\$ 399,750.18	\$ 399,750	\$ -	100%	100%	
550	55000	Other Prof Service-Instructional Staff		\$ 126,612	\$ -	80,208.79	\$ 80,209	\$ 46,403	63%	63%	
		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	\$ -	95,017.50	\$ 95,018	\$ 14,216	87%	87%	
550	55020	Legal Services		\$ 180,000	\$ -	176,999.20	\$ 176,999	\$ 3,001	98%	98%	
550	55073	Computer Services		\$ 26,360	\$ -	25,214.09	\$ 25,214	\$ 1,146	96%	96%	
550	55101	Postage		\$ 3,277	\$ -	2,682.28	\$ 2,682	\$ 595	82%	82%	
550	55125	Telecommunication		\$ 16,500	\$ -	5,166.53	\$ 5,167	\$ 11,333	31%		Received E-rate reimbursement for FY16 TLS upgraded service
550	55200	Water & Sewer		\$ 13,000	\$ -	9,793.35	\$ 9,793	\$ 3,207	75%	75%	
550	55203	Energy		\$ 110,000	\$ -	64,674.20	\$ 64,674	\$ 45,326	59%	59%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 155,000	\$ -	151,309.65	\$ 151,310	\$ 3,690	98%	98%	
550	55434	Fleet Rental (Transportation)		\$ 596,097	\$ -	557,260.28	\$ 557,260	\$ 38,837	93%	93%	
550	55452	Insurance (Bldg & Contents)		\$ 42,500	\$ -	42,579.00	\$ 42,579	\$ (79)	100%	100%	
550	55506	Custodial Services		\$ 60,000	\$ -	61,000.00	\$ 61,000	\$ (1,000)	102%	102%	
550	55507	Maintenance		\$ 97,000	\$ -	62,957.52	\$ 62,958	\$ 34,042	65%	65%	
550	55510	Equipment Repair		\$ 11,000	\$ -	9,474.08	\$ 9,474	\$ 1,526	86%	86%	
550	55600	Printing & Binding		\$ 25,500	\$ -	11,684.76	\$ 11,685	\$ 13,815	46%	46%	
550	55610	Advertising		\$ 5,500	\$ -	3,580.51	\$ 3,581	\$ 1,919	65%	65%	
550	55631	Assoc Dues & Conf Fees		\$ 13,500	\$ -	10,992.92	\$ 10,993	\$ 2,507	81%	81%	
550	55647	Student Body Activity		\$ 40,000	\$ -	42,174.23	\$ 42,174	\$ (2,174)	105%	105%	
550	55667	Training		\$ 30,000	\$ -	30,980.32	\$ 30,980	\$ (980)	103%	103%	
550	55692	Trash Removal - Sanitary Services		\$ 16,000	\$ -	13,875.87	\$ 13,876	\$ 2,124	87%	87%	
		Total - Contracted Services (550)		\$ 1,677,079	\$ -	1,457,625.08	\$ 1,457,625	\$ 219,454	87%	87%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 5/31/2017	Actual @ 5/31/2017	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=92%)	% Encumbered & Expended	Notes
560	56000	Office Supplies		\$ 100,000	\$ -	71,099.94	\$ 71,100	\$ 28,900	71%	71%	
560	56007	Employee Recognition/Teambuilding		\$ 9,500	\$ -	7,808.45	\$ 7,808	\$ 1,692	82%	82%	
560	56111	Food		\$ 223,325	\$ -	215,596.01	\$ 215,596	\$ 7,729	97%	97%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 5,500	\$ -	4,555.42	\$ 4,555	\$ 945	83%	83%	
560	56141	Custodial Supplies		\$ 24,000	\$ -	22,354.33	\$ 22,354	\$ 1,646	93%	93%	
560	56145	Computer Supplies		\$ 28,000	\$ -	15,966.15	\$ 15,966	\$ 12,034	57%	57%	
560	56150	Instructional Supplies (mag, manuals, audio, etc.)		\$ 80,000	\$ -	77,090.37	\$ 77,090	\$ 2,910	96%	96%	
560	56157	Text Books/Library and Yearbooks		\$ 37,000	\$ -	35,295.78	\$ 35,296	\$ 1,704	95%	95%	
560	56220	Building Materials		\$ 30,000	\$ -	19,503.72	\$ 19,504	\$ 10,496	65%	65%	
560	56950	Institutional Equipment - Expensed		\$ 28,000	\$ -	53,558.70	\$ 53,559	\$ (25,559)	191%	191%	Staff Laptops and Student Chromebooks
560	56960	Athletic Supplies		\$ 32,000	\$ -	15,583.92	\$ 15,584	\$ 16,416	49%	49%	
		Total Supplies/Materials (560)		\$ 597,325	\$ -	538,412.79	\$ 538,413	\$ 58,912	90%	90%	
570	57010	Office & Computer Equip/Software		\$ -	\$ -	-	\$ -	\$ -			
570	57020	Institutional Equipment		\$ 240,000	\$ -	303,493.75	\$ 303,494	\$ (63,494)	126%	126%	FY18 Furniture Order
570	57040	Audio Visual Equipment		\$ -	\$ -	-	\$ -	\$ -			
570	57210	Custodial/Maint Equipment		\$ -	\$ -	-	\$ -	\$ -			
570	57310	Refrig/Air Condit/Heat		\$ -	\$ -	100,000.00	\$ 100,000	\$ (100,000)			HVAC Upgrade - Welfare Grant
		Total Capital Outlay-Equipment (570)		\$ 240,000	\$ -	403,493.75	\$ 403,494	\$ (163,494)	168%	168%	See Comment Above
580	58100	Land Improvements		\$ -	\$ -	-	\$ -	\$ -			
580	58300	Maj Bldg Alteration by Contract		\$ 112,690	\$ -	105,940.27	\$ 105,940	\$ 6,750	94%	94%	
		Total Capital Outlay-Property (580)		\$ 112,690	\$ -	105,940	\$ 105,940	\$ 6,750	94%	94%	
		Grand Totals - All Categories		\$ 8,990,227	\$ -	\$8,219,563.12	\$8,219,563.12	\$ 770,664.06	91%	91%	