

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: June 30, 2016
2016 Fiscal Year: July 1, 2015 to June 30, 2016
Percent of Fiscal Year Complete: 100%

July 11, 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

John Laznik - 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 – 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
 Twelve Months Ended June 30, 2016

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

A) Revenues - FSF :

(Reconciled from DGL018 & DGL060)

	Full Year Budget	Actual @ 6/30/2016	FY15 Carryover	Total	% of Budget (Target >=100%)*	Difference*	Variance*
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	\$ 282,674	\$ -	\$ 282,674	241%	\$ 165,524	
Local - Before & After Care (98139)	\$ 129,926	\$ 117,884	\$ 65,900	\$ 183,784	91%	\$ (12,042)	
Local - Donations (98159)	\$ 7,500	\$ 18,431	\$ 757,150	\$ 775,581	246%	\$ 10,931	
Local - Cafeteria (91100)	\$ 210,587	\$ 241,431	\$ 4,227	\$ 245,658	115%	\$ 30,844	
Local - Construction Fund (98133)	\$ -	\$ 5	\$ -	\$ 5		\$ 5	
Local - Summer Camps (98205)	\$ 41,750	\$ 33,626	\$ 12,014	\$ 45,640	81%	\$ (8,124)	
Local - Early Childhood (98060)	\$ 42,069	\$ 43,744	\$ -	\$ 43,744	104%	\$ 1,675	
Local - Local Grants (99126)	\$ 15,740	\$ 15,740	\$ -	\$ 15,740	100%	\$ -	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Subtotal Local	\$ 3,120,092	\$ 3,308,904	\$ 1,246,074	\$ 4,554,978	106%	\$ 188,812	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	2016 adjustment (increase) from DOE
Federal - Title II (40114) FY15	\$ -	\$ 333	\$ 5,032	\$ 5,365		\$ 333	2016 adjustment (increase) from DOE
Federal - Title III ELL (40560) FY15	\$ -	\$ -	\$ 3,990	\$ 3,990		\$ -	
Federal - IDEA B (40564) FY15	\$ -	\$ 6,187	\$ 62,579	\$ 68,766		\$ 6,187	2016 adj. (increase) & \$3,000 for Autism Eval
Federal - IDEA Preschool (40565) FY15	\$ -	\$ 2	\$ -	\$ 2		\$ 2	2016 adjustment (increase) from DOE
Federal - Title I (40554) FY16	\$ 167,128	\$ 126,137	\$ -	\$ 126,137	75%	\$ (40,991)	2016 adjustment (decrease) from DOE
Federal - Title II (40114) FY16	\$ 30,643	\$ 30,563	\$ -	\$ 30,563	100%	\$ (80)	2016 adjustment (decrease) from DOE
Federal - Title III ELL (40560) FY16	\$ 19,919	\$ 19,919	\$ -	\$ 19,919	100%	\$ -	
Federal - IDEA B (40564) FY16	\$ 75,293	\$ 75,255	\$ -	\$ 75,255	100%	\$ (38)	2016 adjustment (decrease) from DOE
Federal - IDEA Preschool (40565) FY16	\$ 380	\$ 380	\$ -	\$ 380	100%	\$ -	
Subtotal Federal	\$ 293,363	\$ 263,356	\$ 135,615	\$ 398,971	90%	\$ (30,007)	Favorable
FSF Revenue	\$ 8,033,456	\$ 8,274,683	\$ 1,391,157	\$ 9,665,839	103%	\$ 241,227	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,143	\$ -	\$ 1,143	N/A	\$ (57)	
Total Revenue	\$ 8,034,656	\$ 8,275,826	\$ 1,391,157	\$ 9,666,983	103%	\$ 241,170	Favorable
Total FSF Revenue (FY16 and FY15 C/O)	\$ 9,424,613						

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 6/30/2016	% of Budget (Target <=100%)*	Remaining Balance	Variance
Salaries (510)	\$ 3,490,470	\$ 3,413,791	98%	\$ 76,679	Favorable
Other Employment Costs (520)	\$ 1,670,854	\$ 1,623,567	97%	\$ 47,287	Favorable
Services to Clients & Agencies	\$ -	\$ 1,905		\$ (1,905)	N/A
Travel (540)	\$ 32,750	\$ 24,167	74%	\$ 8,583	Unfavorable ¹
Debt Service (530)	\$ 513,459	\$ 467,213	91%	\$ 46,246	Favorable
Contracted Services (550)	\$ 1,637,795	\$ 1,410,484	86%	\$ 227,311	Favorable
Supplies & Materials (560)	\$ 686,000	\$ 647,722	94%	\$ 38,279	Favorable
Capital Outlay-Equip/Computer/Software (570)	\$ 306,500	\$ 294,775	96%	\$ 11,725	Favorable
Capital Outlay-Property (580)	\$ 45,000	\$ 44,147	98%	\$ 853	Favorable
	\$ 8,382,828	\$ 7,927,770	95%	\$ 455,058	Favorable

Net FSF Excess or (Deficit) for Year

\$ 1,738,069
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (138,507)

FSF Cash Balance less required Contingency Reserve

\$ 1,599,562

Variance Notes*:

¹Travel - Small Expense Category - utilized 74% of category (\$24,167/\$32,750) - No Issue

*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year

TWELVE MONTHS = 100%

EXPENDITURE VARIANCE <=75%, or >=125%

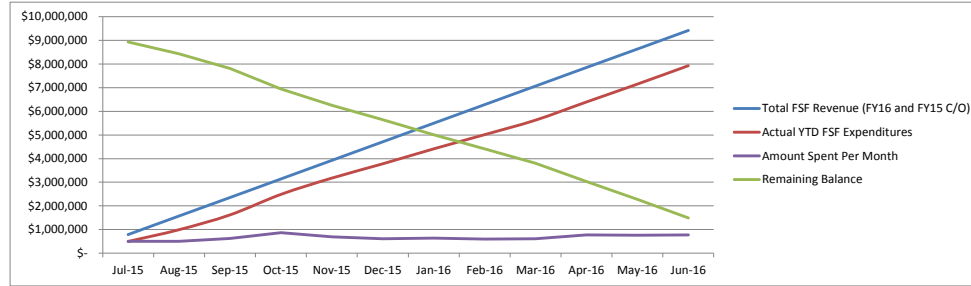
Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Twelve Months Ended June 30, 2016

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	\$ 7,148,870	\$ 7,927,770	Average	Median
Amount Spent Per Month	\$ 496,339	\$ 498,013	\$ 625,971	\$ 866,657	\$ 688,749	\$ 604,410	\$ 631,711	\$ 600,359	\$ 614,406	\$ 767,250	\$ 755,005	\$ 778,901	\$660,648	\$ 628,841
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	\$ 2,275,743	\$ 1,496,842		

Projected Ending Balance* = \$ 1,496,842.22

*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	\$ -

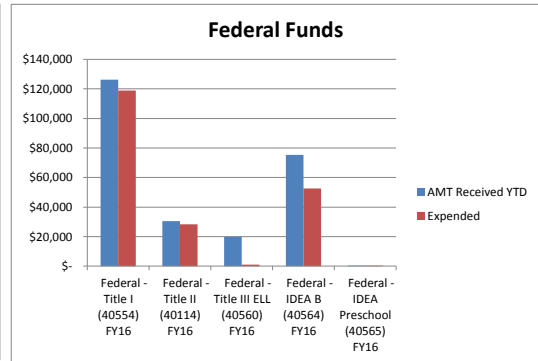
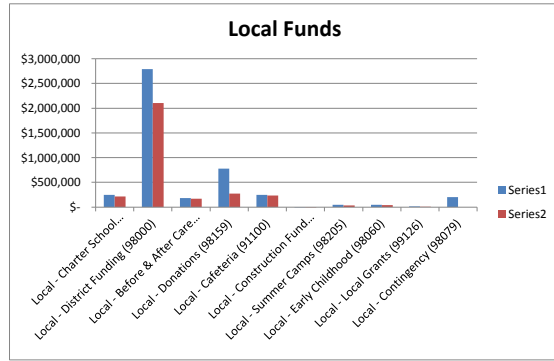
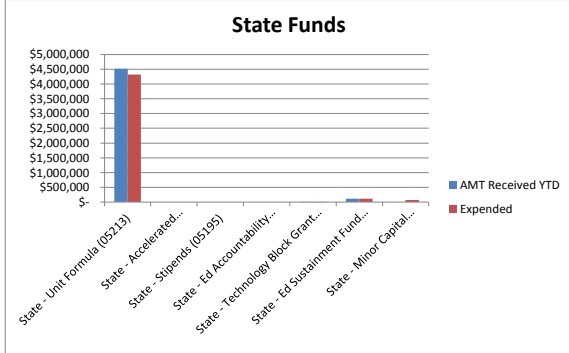
*According to the Charter School Billing Report in IMS

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

IV) Cash Position as of June 30, 2016:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received		Encumbered	Remaining Balance	% Expended & Encumbered
	YTD	Expended			
State - Unit Formula (05213)	\$ 4,521,066	\$ 4,323,715		\$ 197,350.96	96%
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	\$ 215,415		\$ 34,585.28	86%
Local - District Funding (98000)	\$ 2,790,357	\$ 2,107,514		\$ 682,842.89	76%
Local - Before & After Care (98139)	\$ 183,784	\$ 167,966		\$ 15,817.49	91%
Local - Donations (98159)	\$ 775,581	\$ 273,887		\$ 501,694.42	35%
Local - Cafeteria (91100)	\$ 245,658	\$ 231,780		\$ 13,878.76	94%
Local - Construction Fund (98133)	\$ 5	\$ 5		\$ -	100%
Local - Summer Camps (98205)	\$ 45,640	\$ 32,446		\$ 13,194.55	71%
Local - Early Childhood (98060)	\$ 43,744	\$ 41,680		\$ 2,063.58	95%
Local - Local Grants (99126)	\$ 15,740	\$ 9,435		\$ 6,304.57	60%
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	\$ 27,127		\$ -	100%
Federal - Title II (40114) FY15	\$ 5,365	\$ 5,365		\$ -	100%
Federal - Title III ELL (40560) FY15	\$ 3,990	\$ 3,990		\$ -	100%
Federal - IDEA B (40564) FY15	\$ 68,766	\$ 54,035		\$ 14,731.91	79%
Federal - IDEA Preschool (40565) FY15	\$ 2	\$ 2		\$ -	100%
Federal - Title I (40554) FY16	\$ 126,137	\$ 118,798		\$ 7,339.01	94%
Federal - Title II (40114) FY16	\$ 30,563	\$ 28,258		\$ 2,305.02	92%
Federal - Title III ELL (40560) FY16	\$ 19,919	\$ 992		\$ 18,926.58	5%
Federal - IDEA B (40564) FY16	\$ 75,255	\$ 52,689		\$ 22,566.16	70%
Federal - IDEA Preschool (40565) FY16	\$ 380	\$ 380		\$ -	100%
	\$ 9,665,839	\$ 7,927,770	\$ 0	\$ 1,738,069	82%
Petty Cash Fund Balance (outside FSF)	\$ 1,143	\$ -			
Total	\$ 9,666,983	\$ 7,927,770	\$ -	\$ 1,738,069	82%



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

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

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 6/30/2016	Actual @ 6/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 3,490,470	\$ -	3,413,791.13	\$ 3,413,791	\$ 76,679	98%	98%	
		Total Salaries/Other (510)		\$ 3,490,470	\$ -	3,413,791.13	\$ 3,413,791	\$ 76,679	98%	98%	
520	52001	Pensions/Employer Share (21.16%)		\$ 713,151	\$ -	700,737.33	\$ 700,737	\$ 12,413	98%	98%	
520	52002	Health Insurance/Employer Share (\$9,988)		\$ 635,117	\$ -	614,184.72	\$ 614,185	\$ 20,932	97%	97%	
520	52005	Workmen's Compensation (1.52%)		\$ 52,612	\$ -	51,889.51	\$ 51,890	\$ 722	99%	99%	
520	52006	Social Security/Employer Share (6.2%)		\$ 214,591	\$ -	203,962.28	\$ 203,962	\$ 10,628	95%	95%	
520	52009	Unemployment Insurance (0.15%)		\$ 5,198	\$ -	5,092.66	\$ 5,093	\$ 105	98%	98%	
520	52016	Medicare/Employer Share (1.45%)		\$ 50,186	\$ -	47,700.82	\$ 47,701	\$ 2,486	95%	95%	
		Total Other Employment Costs (520)		\$ 1,670,854	\$ -	1,623,567.32	\$ 1,623,567	\$ 47,287	97%	97%	
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	\$ -	1,373.56	\$ 1,374	\$ (124)	110%	110%	
540	54003	Meals - In State		\$ 8,000	\$ -	8,489.56	\$ 8,490	\$ (490)	106%	106%	
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	\$ -	6,973.70	\$ 6,974	\$ 4,026	63%	63%	
540	54105	Other travel - Out of State		\$ 3,500	\$ -	2,982.57	\$ 2,983	\$ 517	85%	85%	
		Total Travel (540)		\$ 32,750	\$ -	24,166.79	\$ 24,167	\$ 8,583	74%	74%	

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 6/30/2016	Actual @ 6/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
Debt	55396	Loans		\$513,459	\$ -	467,212.68	\$ 467,213	\$ 46,246	91%	91%	
		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	\$ -	\$ 467,212.68	\$ 467,213	\$ 46,246	91%	91%	
550	55000	Other Prof Service-Instructional Staff		\$ 571,875	\$ -	350,283.52	\$ 350,284	\$ 221,591	61%	61%	
		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	\$ -	88,866.41	\$ 88,866	\$ 11,134	89%	89%	
550	55020	Legal Services		\$ 7,500	\$ -	12,563.98	\$ 12,564	\$ (5,064)	168%	168%	Phase IV Construction/Financing - Review/Calls/Meetings
550	55101	Postage		\$ 3,000	\$ -	2,220.52	\$ 2,221	\$ 779	74%	74%	
550	55125	Telecommunication		\$ 16,500	\$ -	15,367.47	\$ 15,367	\$ 1,133	93%	93%	
550	55200	Water & Sewer		\$ 12,000	\$ -	12,375.52	\$ 12,376	\$ (376)	103%	103%	
550	55203	Energy		\$ 110,000		93,033.31	\$ 93,033	\$ 16,967	85%	85%	
550	55400	Equipment Lease (Copiers)		\$ 27,670		27,882.41	\$ 27,882	\$ (212)	101%	101%	
550	55402	Buildings - Office Space		\$ -		-	\$ -	\$ -			
550	55434	Fleet Rental (Transportation)		\$ 524,056	\$ -	543,923.13	\$ 543,923	\$ (19,867)	104%	104%	
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		\$ 56,600	\$ -	56,600.00	\$ 56,600	\$ -	100%	100%	
550	55507	Maintenance		\$ 47,000	\$ -	46,764.36	\$ 46,764	\$ 236	99%	99%	
550	55510	Equipment Repair		\$ 10,000	\$ -	9,473.44	\$ 9,473	\$ 527	95%	95%	
550	55600	Printing & Binding		\$ 27,000	\$ -	25,332.23	\$ 25,332	\$ 1,668	94%	94%	
550	55610	Advertising		\$ 4,000	\$ -	3,840.49	\$ 3,840	\$ 160	96%	96%	
550	55631	Assoc Dues & Conf Fees		\$ 8,000	\$ -	8,969.50	\$ 8,970	\$ (970)	112%	112%	
550	55647	Student Body Activity		\$ 27,000	\$ -	36,431.36	\$ 36,431	\$ (9,431)	135%	135%	Field Trips and 8th Grade Retreat
550	55667	Training		\$ 40,000		30,597.00	\$ 30,597	\$ 9,403	76%	76%	
550	55692	Trash Removal - Sanitary Services		\$ 16,000	\$ -	16,365.25	\$ 16,365	\$ (365)	102%	102%	
		Total - Contracted Services (550)		\$ 1,637,795	\$ -	1,410,483.90	\$ 1,410,484	\$ 227,311	86%	86%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY16	Encumbrance @ 6/30/2016	Actual @ 6/30/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
560	56000	Office Supplies		\$ 125,000	\$ -	97,303.04	\$ 97,303	\$ 27,697	78%	78%	
560	56111	Food		\$ 180,000	\$ -	195,332.64	\$ 195,333	\$ (15,333)	109%	109%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 6,000	\$ -	2,857.68	\$ 2,858	\$ 3,142	48%	48%	
560	56141	Custodial Supplies		\$ 22,500	\$ -	21,224.28	\$ 21,224	\$ 1,276	94%	94%	
560	56145	Computer Supplies		\$ 7,500	\$ -	5,422.81	\$ 5,423	\$ 2,077	72%	72%	
560	56150	Instructional Supplies (mag, manuals, audio, etc.)		\$ 160,000	\$ -	154,756.14	\$ 154,756	\$ 5,244	97%	97%	
560	56157	Text Books/Library and Yearbooks		\$ 45,000	\$ -	48,672.53	\$ 48,673	\$ (3,673)	108%	108%	
560	56220	Building Materials		\$ 110,000	\$ -	109,743.52	\$ 109,744	\$ 256	100%	100%	
560	56960	Athletic Supplies		\$ 30,000	\$ -	12,408.86	\$ 12,409	\$ 17,591	41%	41%	
		Total Supplies/Materials (560)		\$ 686,000	\$ -	647,721.50	\$ 647,722	\$ 38,279	94%	94%	
570	57010	Office & Computer Equip/Software		\$ 134,000	\$ -	127,704.46	\$ 127,704	\$ 6,296	95%	95%	
570	57020	Institutional Equipment		\$ 150,000	\$ -	150,419.37	\$ 150,419	\$ (419)	100%	100%	
570	57040	Audio Visual Equipment		\$ 7,500	\$ -	1,818.00	\$ 1,818	\$ 5,682	24%	24%	
570	57210	Custodial/Maint Equipment		\$ 5,000	\$ -	3,037.02	\$ 3,037	\$ 1,963	61%	61%	
570	57310	Refrig/Air Condit/Heat		\$ 10,000	\$ -	11,796.14	\$ 11,796	\$ (1,796)	118%	118%	
		Total Capital Outlay-Equipment (570)		\$ 306,500	\$ -	294,774.99	\$ 294,775	\$ 11,725	96%	96%	
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	\$ -	\$ 7,927,770.31	\$ 7,927,770.31	\$ 455,057.70	95%	95%	