

**Overview**

Currently the school has enrollment of 350 students. This is tracking higher than our budgeted ADM of 325 and the state is currently paying us off of 290 ADM. We will be closely monitoring our enrollment and calculated ADM. It was recommend that we update our numbers to the state to ensure accuracy in our payments from the state.

**Balance Sheet**

The school has a reconciled cash balance of \$1,362,347 at the end of February. This balance includes the PPP Loan procedes we received last fiscal year and we are still awaiting for final approval from the SBA for forgiveness.

**Income Statement Summary**

Currently we are 67% of the way through the budget year and have received 69% of our Revenue and have spent 72% of our Expenditure budget. This is in line with expectations given where we are at in the school year.

**Grants**

The school recently spent down the Corona Relief Funds and will be utilizing other CARES Grant Revenue in the second half of the school year.

**Cash Flows**

Currently the state has a 10% holdback for their budgeting purposes. This amounts to \$288,212 being held back from the school which will get paid back during the holdback payments in 2021. The school has a strong cash balance which is reflective of a strong fund balance. Due to this, there is no anticipation of borrowing any funds during the school year.

**Donations**

The school has received donations so far this fiscal year totaling \$10,698. We will continue work with the community and our partners to secure additional opportunities for the school.

**Additional Information**

We will continue to update the Board and community around Covid-19 and the impacts of the upcoming school year. There is still a lot of unknowns and new guidance is constantly coming out that will affect us both financially as well as academically.



# Crosslake Community School

Financial Dashboard for: 2/28/2021

## Student Count

Actual Current ADM:  
Current PPU:

350.00
393.12

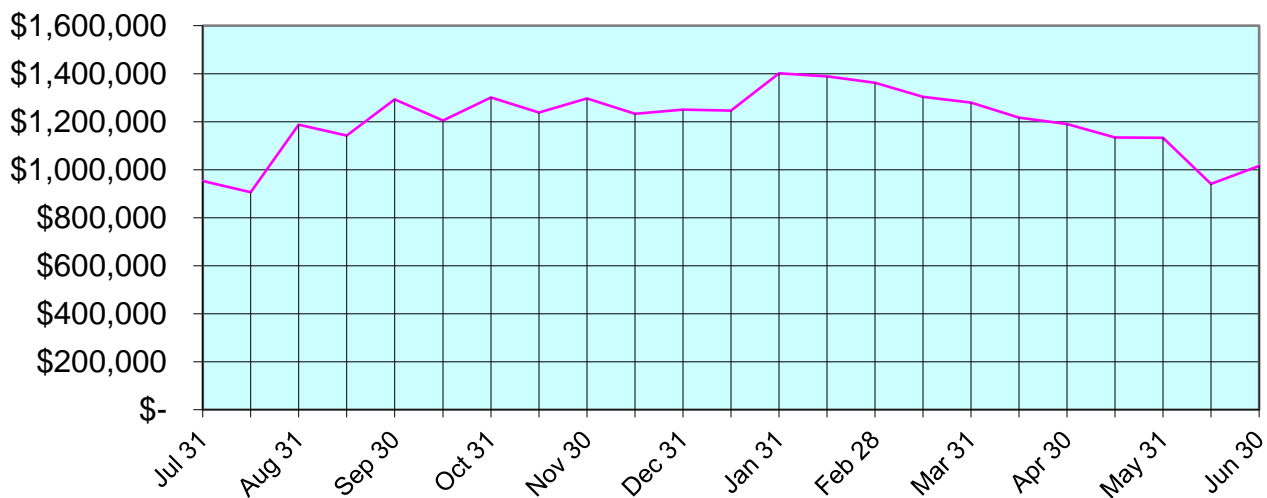
ADM from Budget  
PPU from Budget

345.00
387.50

## YTD to Budget Comparison

	YTD Actual		YTD Budget Target	
Revenue	\$2,888,746	69%	\$3,175,155	67%
Expense	\$2,626,644	72%	\$3,301,032	67%
Change in Fund Balance	\$262,102		(\$125,877)	

## Cash Balance Projection



## Grants and Other Awards:

Description	Award	Spent PFY	Actual CFY	Remaining	Expiration Date
Not Applicable					



## Crosslake Community School

Financial Dashboard for: 2/28/2021

### Financial Ratios:

	YTD Actual	FY21 Budget	Desired
(A) Unrestricted Cash and Investments	1,362,347	1,015,555	
(B) Total Operating Expenses	2,626,644	4,951,549	
Cash on Hand Ratio ((A x 365) / B)	189.31	74.86	45.00
(A) Beginning Fund Balance	1,052,232	1,052,232	
(B) Revenues	2,888,746	4,762,733	
(C) Expenditures	(2,626,644)	(4,951,549)	
(D) Ending Fund Balance	1,314,334	863,416	
Fund Balance as a % of Expenditures (D / -C)	50.0%	17.4%	23.0%

### Upcoming Deadlines:

Task	Due Date
All Required Applications to MDE for Title, Special Education, Other	June 30th, 2020
Apply for Building Lease Aid	June 30th, 2020
FY20 Audit	September 2020
Prior Year Audited Financials	November 30th, 2020
Carry Workers Compensation Insurance and Other Insurances	Ongoing Renewals

These financials were compiled from information supplied by school management. They are unaudited and should be used for management purposes only.

**Crosslake Community School**  
**Balance Sheet**  
**Fiscal Year 2021**  
**As of February 28, 2021**

Account	General Fund	Food Service Fund	Community Services Fund	Fixed Assets & Debt	Total All Funds
<b>ASSETS</b>					
<b>Current assets</b>					
Main Checking	1,372,272	(3,418)	(6,507)	-	1,362,347
State Aid Receivable - Due From MDE	(144,738)	-	-	-	(144,738)
Federal Aid Receivable	(7,321)	(1,401)	-	-	(8,722)
Prepaid Expenses	14,978	-	-	-	14,978
Prepaid Expense - Health/Dental Insurance	7,755	-	-	-	7,755
Audit Accrual Estimate	133,762	-	-	-	133,762
<b>Total Current Assets</b>	<b>1,376,708</b>	<b>(4,820)</b>	<b>(6,507)</b>	<b>-</b>	<b>1,365,382</b>
<b>Fixed Assets</b>					
Fixed Assets	-	-	-	259,952	259,952
Less: Accumulated Depreciation	-	-	-	(300,806)	(300,806)
<b>Total Fixed and Long Term Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,855)</b>	<b>(40,855)</b>
<b>TOTAL ASSETS</b>	<b>1,376,708</b>	<b>(4,820)</b>	<b>(6,507)</b>	<b>(40,855)</b>	<b>1,324,527</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Current Liabilities</b>					
Accounts Payable	10,499	-	-	-	10,499
Short-Term Debt	-	-	-	-	-
Deferred Revenue - Bus Sale	-	-	-	-	-
General Payroll Liability	(305)	-	-	-	(305)
<b>Total Current Liabilities</b>	<b>10,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,194</b>
<b>Fund Equity</b>					
Investment in Fixed Assets	-	-	-	-	-
UnAudited Fund Balance, 06.30.20	1,089,635	1,356	2,095	(40,855)	1,052,232
Net Income (Loss) - FY21	276,880	(6,176)	(8,602)	-	262,102
<b>Total Equity and Fund Balance</b>	<b>1,366,515</b>	<b>(4,820)</b>	<b>(6,507)</b>	<b>(40,855)</b>	<b>1,314,334</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,376,708</b>	<b>(4,820)</b>	<b>(6,507)</b>	<b>(40,855)</b>	<b>1,324,527</b>

**Footnote: Estimated FY21 State Revenue Holdback Calculation**

Total Budgeted Fiscal Year State Revenues (ADM 325)	4,323,183
Fiscal Year-to-Date Proration (8 of 12 months)	67%
Total Fiscal Year-to-Date Revenues (February 2020)	2,882,122
State Holdback Percentage	10.0%
Total Estimated Year-to-Date Holdback	<u><b>288,212</b></u>

**Crosslake Community School**  
**Summary Revenue/Expenditure Statement**  
**Fiscal Year 2021**  
**For the Period Ending February 28, 2021**

Account	Month Activity	Year-To-Date Activity	FY21 Revised Adopted Budget	% of Budget
<b>Fund 01 - General</b>		ADM	345.0	
		PPU	387.5	
<b>Revenues</b>				
<b>State Revenues</b>				
School Trust Endowment	-	6,437	9,938	65%
General Education	276,440	2,016,961	2,926,382	69%
Q-Comp	-	21,902	60,073	36%
Literacy Incentive	6,037	6,037	15,073	40%
Safe Schools	-	-	-	N/A
Facility Maintenance	-	15,998	51,150	31%
Lease Aid	-	149,449	439,664	34%
Special Education Aid	21,713	233,698	820,902	28%
Estimated Audit Accrual - State Aid	-	288,212	-	N/A
<b>Total State Revenues</b>	<b>304,190</b>	<b>2,738,694</b>	<b>4,323,183</b>	<b>63%</b>
<b>Federal Revenues</b>				
Title I - Academic Achievement	-	-	38,340	0%
Title II	-	-	9,510	0%
Title III	-	-	60,000	0%
Title IV	-	-	18,570	0%
Early Intervention	-	-	-	N/A
Covid Relief Funds	-	68,696	68,696	100%
Title VI B - REAP	-	-	26,682	0%
<b>Total Federal Revenues</b>	<b>-</b>	<b>68,696</b>	<b>221,798</b>	<b>31%</b>
<b>Local Revenues</b>				
Field Trips	-	-	150	0%
Third Party Billing	-	2,160	1,750	123%
Interest	51	368	500	74%
Donations	542	11,240	11,000	102%
Grants	-	500	-	N/A
Playground	-	-	-	N/A
Rent	-	-	500	0%
E-Rate	-	-	3,000	0%
Miscellaneous	405	1,816	47,000	4%
Revenue - Evening for Education	-	-	-	N/A
<b>Total Local Revenues</b>	<b>998</b>	<b>16,084</b>	<b>63,900</b>	<b>25%</b>
<b>Total Revenues</b>	<b>305,188</b>	<b>2,823,474</b>	<b>4,608,881</b>	<b>61%</b>
<b>Expenditures</b>				
<b>Administration</b>				
Salaries and Wages	16,914	123,562	203,067	61%
Benefits	3,157	31,896	45,406	70%
Purchased Services	7,126	82,983	124,660	67%
Supplies	232	20,250	75,150	27%
Dues and Miscellaneous	-	32,535	86,754	38%
<b>Total Administration</b>	<b>27,429</b>	<b>291,225</b>	<b>535,037</b>	<b>54%</b>
<b>Kindergarten &amp; Elementary Instruction</b>				
Salaries and Wages	32,146	186,135	295,369	63%
Benefits	7,846	43,637	86,472	50%

**Crosslake Community School**  
**Summary Revenue/Expenditure Statement**  
**Fiscal Year 2021**  
**For the Period Ending February 28, 2021**

<b>Account</b>	<b>Month Activity</b>	<b>Year-To-Date Activity</b>	<b>FY21 Revised Adopted Budget</b>	<b>% of Budget</b>
Purchased Services	-	-	-	N/A
Supplies	109	13,206	16,350	81%
<b>Total Kindergarten &amp; Elementary Instruction</b>	<b>40,100</b>	<b>242,978</b>	<b>398,192</b>	<b>61%</b>
Estimated Audit Accrual - Salaries Payable	-	154,450	-	N/A
<b>Secondary Instruction</b>				
Salaries and Wages	21,322	132,011	217,137	61%
Benefits	5,977	37,179	74,811	50%
Purchased Services	-	-	900	0%
Supplies	69	44,592	74,600	60%
Equipment	-	-	-	N/A
<b>Total Secondary Instruction</b>	<b>27,368</b>	<b>213,782</b>	<b>367,448</b>	<b>58%</b>
<b>High School - Online Credit Based</b>				
Salaries and Wages	69,481	417,614	977,553	43%
Benefits	15,258	89,952	211,542	43%
Purchased Services	-	9,249	8,200	113%
Supplies	2,398	86,278	91,750	94%
Equipment	-	-	-	N/A
<b>Total High School - Online Credit Based</b>	<b>87,137</b>	<b>603,093</b>	<b>1,289,045</b>	<b>47%</b>
<b>Title Funds</b>				
Title I	3,081	17,263	38,340	45%
Title II	-	-	9,510	0%
Title IV	-	-	18,570	0%
CRF Funds	-	27,856	68,696	41%
Reap	-	-	26,682	0%
<b>Total Federal Funds</b>	<b>3,081</b>	<b>45,119</b>	<b>161,798</b>	<b>28%</b>
<b>State Special Ed</b>				
Salaries and Wages	39,247	241,322	689,538	35%
Benefits	7,593	46,089	132,849	35%
Purchased Services	21,900	35,937	36,350	99%
Supplies	300	3,977	4,850	82%
<b>Total State Special Ed</b>	<b>69,040</b>	<b>327,325</b>	<b>863,587</b>	<b>38%</b>
<b>Federal Special Ed</b>				
Purchased Services	-	-	25,000	0%
Supplies	-	-	35,000	0%
<b>Total Federal Special Ed</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>0%</b>
<b>Instructional Support</b>				
Salaries and Wages	5,527	41,690	66,319	63%
Benefits	1,434	10,712	16,918	63%
Purchased Services	163	7,753	24,700	31%
Supplies	-	10,497	6,000	175%
Q-Comp	85	290	60,073	0%
<b>Total Instructional Support</b>	<b>7,208</b>	<b>70,942</b>	<b>174,010</b>	<b>41%</b>

**Crosslake Community School**  
**Summary Revenue/Expenditure Statement**  
**Fiscal Year 2021**  
**For the Period Ending February 28, 2021**

Account	Month Activity	Year-To-Date Activity	FY21 Revised Adopted Budget	% of Budget
<b>Pupil Support</b>				
Salaries and Wages	9,069	50,712	82,174	62%
Benefits	1,470	8,138	15,879	51%
Purchased Services	24,680	114,293	213,100	54%
Supplies	754	1,170	300	390%
<b>Total Pupil Support</b>	<b>35,973</b>	<b>174,313</b>	<b>311,154</b>	<b>56%</b>
<b>Operations</b>				
Salaries and Wages	5,595	34,479	35,477	97%
Benefits	868	5,305	5,933	89%
Purchased Services	4,398	40,245	71,000	57%
Facilities Lease	40,710	325,677	488,516	67%
Supplies	683	17,662	36,500	48%
<b>Total Operations</b>	<b>52,253</b>	<b>423,368</b>	<b>637,427</b>	<b>66%</b>
<b>Total Expenditures</b>	<b>349,589</b>	<b>2,546,594</b>	<b>4,797,697</b>	<b>53%</b>
<b>Fund 01 - Net Income</b>	<b>(44,401)</b>	<b>276,880</b>	<b>(188,816)</b>	
<b>Fund 02 - Food Service</b>				
<b>Revenues</b>				
Total State Revenues	-	-	-	N/A
Total Federal Revenues	10,004	40,947	75,747	54%
Total Local Revenues	250	1,447	12,501	12%
<b>Total Revenues</b>	<b>10,254</b>	<b>42,394</b>	<b>88,248</b>	<b>48%</b>
<b>Expenditures</b>				
Salaries and Wages	5,422	30,168	42,736	71%
Benefits	853	4,768	6,612	72%
Supplies	3,430	12,857	36,650	35%
Memberships/Dues	-	777	2,250	35%
<b>Total Expenditures</b>	<b>9,705</b>	<b>48,570</b>	<b>88,248</b>	<b>55%</b>
<b>Fund 02 - Net Income</b>	<b>549</b>	<b>(6,176)</b>	<b>0</b>	
<b>Fund 04 - Community Ed Fund</b>				
<b>Revenue</b>				
After School Program - Fees from Patrons	4,361	13,400	5,000	268%
Fees from Patrons - Clay Target	-	1,155	950	122%
Donations - Clay Target	-	-	400	0%
Fees from Patrons - Archery	1,200	1,620	4,000	41%
Pre-K Tuition	1,020	6,477	12,000	54%
CACFP	-	226	-	N/A
Transfers	-	-	43,254	0%
<b>Total Revenues</b>	<b>6,581</b>	<b>22,878</b>	<b>65,604</b>	<b>35%</b>
<b>Expenditures</b>				
Salaries	4,787	23,199	46,754	50%
Benefits	1,334	6,951	14,204	49%
Purchased Svcs/Supplies	-	1,330	4,645	29%
<b>Total Expenditures</b>	<b>6,121</b>	<b>31,480</b>	<b>65,604</b>	<b>48%</b>
<b>Fund 04 - Net Income (Loss)</b>	<b>460</b>	<b>(8,602)</b>	<b>0</b>	
<b>All Funds - Net Income/(Loss)</b>	<b>(43,392)</b>	<b>262,102</b>	<b>(188,816)</b>	

**Crosslake Community School**  
**Payment Register - February 2021**  
**Fiscal Year 2020-21**

CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
<b>Manual Checks</b>				
2/8/2021	Britta Moline	Lunch Reimbursement	15049	\$ 252.30
<b>Regular Checks</b>				
02/15/21	Void Check	Void Check	18050	(2,950.00)
02/16/21	AMAZON CAPITAL	Classroom Supplies	18087	558.44
02/16/21	APPLE INC	Macbook	18088	2,398.00
02/16/21	BETSY SKAGEN	Marketing	18089	2,950.00
02/16/21	BIRCHDALE FIRE AND SECURITY, LLP	Service Call	18090	835.00
02/16/21	Blue Cross Blue Shield of MN	March Vision	18091	324.82
02/16/21	CANON FINANCIAL SERVICES, INC.	Copier Lease	18092	223.41
02/16/21	CITY OF CROSSLAKE	Sewer Charges	18093	104.00
02/16/21	CROSBY-IRONTON TRANSPORTATION, INC.	Monthly Contract	18094	24,679.93
02/16/21	CROSSLAKE ACE HARDWARE	Hardware Supplies	18095	227.65
02/16/21	CROSSLAKE COMMUNICATIONS	Phone & Internet Bill	18096	544.87
02/16/21	EVERYDAY SPEECH LLC	SpEd Curriculum	18097	299.99
02/16/21	FINKEN	Solar Salt	18098	75.00
02/16/21	GRASSMASTER	Snow Plowing	18099	1,350.00
02/16/21	ISD 181	SpEd Services Mid Year Billing	18100	17,681.88
02/16/21	KRISTY STEELE	Mileage Reimbursement	18101	142.60
02/16/21	Malloy Montague Karnowski Radosevich (MMKR)	Audit Progress Billing	18102	4,425.00
02/16/21	NORTHLAND PRESS	Winterfest Ads	18103	110.00
02/16/21	Pan-O-Gold Baking	Bread for Lunch/Breakfast	18104	50.34
02/16/21	PRESENCE LEARNING, INC	SLP Evaluation and Services	18105	4,217.77
02/16/21	RATWIK, ROSZAK & MALONEY, P.A	Professional Fees	18106	468.00
02/16/21	REEDS COUNTRY MARKET	Lunch Supplies	18107	23.75
02/16/21	RENAISSANCE LEARNING, INC	Star 360 Subscription	18108	85.20
02/16/21	SPECTRUM REACH	Marketing	18109	750.00
02/16/21	THE HANOVER INSURANCE GROUP	Commercial Umbrella Policy	18110	2,289.90
02/16/21	THE OFFICE SHOP, INC.	Office Supplies	18111	203.28
02/16/21	Upper Lakes Foods	Food Service Supplies	18112	3,355.95
02/16/21	Waste Partners	Waste & Recycling Service	18113	198.94



**Crosslake Community School**  
**Payment Register - February 2021**  
**Fiscal Year 2020-21**

	CHECK DATE	VENDOR	INVOICE DESCRIPTION	CHECK NUMBER	AMOUNT
<b>Payroll</b>					
	02/05/21		Payroll 02.05.21 - Payroll Net Pay		75,422.77
	02/19/21		Payroll 02.19.21 - Payroll Net Pay		77,291.38
<b>Wires</b>					
	02/01/21	MET LIFE - GROUP BENEFITS	Life Insurance	WX	2,411.45
	02/01/21	Lakes Area Enrichment Foundation	February Lease	WX	40,709.67
	02/01/21	Blue Cross Blue Shield of MN	Health Deductions	WX	21,209.00
	02/02/21	JMC COMPUTER SERVICE INC.	Processing Fee	WX	1.04
	02/05/21	PERA	Payroll 02.05.21 - PERA Contributions	WX	2,877.05
	02/05/21	TRA	Payroll 02.05.21 - TRA Contributions	WX	12,149.53
	02/05/21	IRS	Payroll 02.05.21 - Federal Payroll Taxes	WX	19,919.58
	02/05/21	MNDOR	Payroll 02.05.21 - State Payroll Taxes	WX	2,697.42
	02/08/21	PERA	Payroll 02.08.21 - PERA Contributions	WX	108.84
	02/08/21	IRS	Payroll 02.08.21 - Federal Payroll Taxes	WX	118.94
	02/19/21	PERA	Payroll 02.19.21 - PERA Contributions	WX	3,198.13
	02/19/21	TRA	Payroll 02.19.21 - TRA Contributions	WX	12,408.24
	02/19/21	IRS	Payroll 02.19.21 - Federal Payroll Taxes	WX	20,505.00
	02/19/21	MNDOR	Payroll 02.19.21 - State Payroll Taxes	WX	2,748.63
	02/23/21	SELECT ACCOUNT	Payroll 02.05.21 - HSA	WX	1,742.09
	02/24/21	SELECT ACCOUNT	Payroll 02.20.21 - HSA	WX	1,742.09
	02/24/21	SELECT ACCOUNT	Processing Fee	WX	126.50
	02/26/21	FIRST NATIONAL BANK	Scholastic Ed	WX	29.99
	02/26/21	FIRST NATIONAL BANK	Stamps.com	WX	65.78
	02/26/21	FIRST NATIONAL BANK	BSA Sports	WX	10.57
	02/26/21	FIRST NATIONAL BANK	USPS	WX	100.00
	02/26/21	FIRST NATIONAL BANK	Jackie Brickman	WX	20.00
	02/26/21	FIRST NATIONAL BANK	USPS	WX	58.60
	02/26/21	FIRST NATIONAL BANK	Amazon Digital	WX	27.96
	02/26/21	FIRST NATIONAL BANK	Lenova	WX	29.00
	02/26/21	FIRST NATIONAL BANK	Shoebox	WX	300.76
	02/26/21	FIRST NATIONAL BANK	International Fee	WX	3.01
	02/26/21	FIRST NATIONAL BANK	Dollar General	WX	154.45
	02/26/21	LAKES STATE BANK	Deposit Correction	WX	5.00
<b>Total February 2021 Disbursements</b>					<b>364,068.49</b>

V = Void Check

\* = Break in sequence

Crosslake Community School  
Cash Flow Projection  
Fiscal Year 2020-2021

	Estimated Receipts by Revenue Category						Estimated Disbursements				Estimated Cash Balance
	Current Year		Prior Year		Other Revenue	Total Receipts	Estimated Payroll	Building Lease	Estimated AP	Total Disbursements	
	State Aid	Federal Aid	State Aid	Federal Aid							
6/30/2020											884,838
Jul 1-15	122,488	-	60,167	-	1,658	184,313	97,096	35,189	8,496	140,781	928,370
Jul 16-31	154,142	-	-	-	36	154,177	87,363	-	41,708	129,071	953,476
Aug 1-15	138,481	-	-	-	-	138,481	102,694	35,189	47,984	185,866	906,091
Aug 16-31	143,034	-	270,966	-	39	414,040	89,639	-	43,629	133,268	1,186,864
Sept 1-15	145,113	-	-	-	1,448	146,560	127,751	35,189	28,113	191,053	1,142,372
Sept 16-30	139,759	-	142,889	35,081	2,201	319,930	106,182	-	62,765	168,948	1,293,354
Oct 1-15	139,542	6,709	47	-	5,613	151,910	143,694	40,710	55,566	239,970	1,205,294
Oct 16-31	139,288	-	81,961	15,707	930	237,886	117,272	-	24,703	141,975	1,301,204
Nov 1-15	139,552	7,363	-	-	57,497	204,412	139,236	76,223	51,603	267,062	1,238,553
Nov 16-30	141,328	226	1,854	68,362	10,438	222,207	118,275	-	45,629	163,904	1,296,857
Dec 1-15	139,335	13,696	-	-	1,655	154,686	132,859	58,447	26,957	218,263	1,233,279
Dec 16-31	139,879	8,865	22,742	-	1,439	172,925	116,345	-	39,735	156,080	1,250,124
Jan 1-15	145,976	7,906	20,121	-	2,562	176,565	126,312	40,710	14,166	181,188	1,245,501
Jan 16-31	318,460	-	258	-	1,840	320,559	113,433	-	51,286	164,719	1,401,341
Feb 1-15	145,259	10,004	3,202	-	3,492	161,957	136,915	40,710	(2,697)	174,928	1,388,370
Feb 15-29	158,931	-	-	-	4,386	163,317	119,960	-	69,181	189,141	1,362,546
Mar 1-15	158,931	6,161	995	-	4,386	170,473	119,960	40,710	69,181	229,851	1,303,169
Mar 16-31	158,931	740	1,568	-	4,386	165,625	119,960	-	69,181	189,141	1,279,653
Apr 1-15	158,931	3,098	-	-	4,386	166,415	119,960	40,710	69,181	229,851	1,216,217
Apr 16-30	158,931	193	-	-	4,386	163,510	119,960	-	69,181	189,141	1,190,586
May 1-15	158,931	9,469	-	-	4,386	172,787	119,960	40,710	69,181	229,851	1,133,522
May 16-31	158,931	25,000	-	-	4,386	188,317	119,960	-	69,181	189,141	1,132,698
Jun 1-15	-	33,120	-	-	4,386	37,506	119,960	40,710	69,181	229,851	940,354
Jun 16-30	259,956	-	-	-	4,386	264,342	119,960	-	69,181	189,141	1,015,555
Total Estimate	3,664,108	132,549	606,769	119,149	130,323	4,652,898	2,834,710	525,204	1,162,268	4,522,181	Net Income (188,816)
FY21 Budget	4,323,183	297,545	-	-	142,004	4,762,733	1,166,512	488,516	3,296,521	4,951,549	
FY20 Accrual	-	-	388,307	43,861	-	432,169	301,073	-	100,888	401,961	
FY21Accrual**	(432,318)	(125,000)	-	-	-	(557,318)	(301,073)	-	(100,888)	(401,961)	
	3,890,865	172,545	388,307	43,861	142,004	4,637,583	1,166,512	488,516	3,296,521	4,951,549	
Variances	(226,757)	(39,996)	218,461	75,287	(11,681)	15,314	1,668,197	36,687	(2,134,252)	(429,367)	