

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: October 31, 2022
2023 Fiscal Year: July 1, 2022 to June 30, 2023
Percent of Fiscal Year Complete: 33%

November 17, 2022

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

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

Guillermina Gonzalez, DBA - Board Chairperson

TBD – Vice Chairperson

Anas Ben Addi - Treasurer

Alberto E. Chávez - Secretary

Martisha Brown

Elizabeth Diaz

Carlos Dipres

Keaira Fana-Ruiz

Marisa Terranova Fissel, Esq.

Jeff Lawrence

Rebecca Penix-Tadsen

Renee Rhem

Pedro Viera

Ana Viscarra Gikas

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

Anas Ben Addi – Community Representative - Chairperson

Greg Panchisin – Chief Operating Officer - Vice Chairperson

Nicole Florian – Teacher Representative - Secretary

Richard Riggs – DDOE Representative (Non-Voting Member)

Margie López Waite – Head of School

Kellie Cruz - Director of Finance / Parent Representative

Lucy Li – Community Representative

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Four Months Ended October 31, 2022

I) Budget vs. Actual Comparison @ October 31, 2022 (Summary Level):

A) Revenues - FSF :

(Reconciled from DGL018 & DGL060)

	Full Year Budget	Actual @ 10/31/2022	FY22 Carryover	Total	% of Budget (Target >=33%)*	Difference*	Variance*
State - College Access (00368)	\$ -	\$ -	\$ 5,490	\$ 5,490		\$ -	
State - Charter Transportation (05177)	\$ 1,339,847	\$ 1,095,525	\$ -	\$ 1,095,525	82%	\$ (244,322)	
State - 4 Hr Training - Bus Driver Training (05109)	\$ 400	\$ 1,344	\$ -	\$ 1,344	336%	\$ 944	
State - Standards and Assessments Bus Driver Training (05193)	\$ 80	\$ 80	\$ -	\$ 80	100%	\$ -	
State - Unit Formula (05213)	\$ 10,854,245	\$ 6,565,995	\$ 258,497	\$ 6,824,492	75%	\$ (2,682,250)	
State - Charter Exclusion (05313) - Transferred from 05213	\$ -	\$ 1,606,000	\$ -	\$ 1,606,000		\$ -	
State - Technology Block Grant (05235)	\$ 32,135	\$ 26,301	\$ -	\$ 26,301	82%	\$ (5,834)	
State - Ed Sustainment Fund (05289)	\$ 240,112	\$ 196,520	\$ -	\$ 196,520	82%	\$ (43,592)	
State - Minor Capital Improvements (50022)	\$ 193,504	\$ 193,504	\$ -	\$ 193,504	100%	\$ -	
State - School Improvement (05244)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Education Opportunity Funding (05297)	\$ 425,282	\$ 425,281	\$ -	\$ 425,281	100%	\$ (1)	
State - CPR Instruction (05302)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - World Language (00231)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - SSBG Reading (05310)	\$ 90,761	\$ 83,662	\$ -	\$ 83,662	92%	\$ (7,099)	
State - Opportunity Fund - Health & Reading Support (05311)	\$ 276,761	\$ 276,761	\$ -	\$ 276,761	100%	\$ -	
State - Critical Needs Scholarship (05316)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Child Safety Awareness (05317)	\$ 1,628	\$ 2,450	\$ -	\$ 2,450	150%	\$ 822	
State - School Safety and Security (10171)	\$ 69,809	\$ -	\$ -	\$ -	0%	\$ (69,809)	
State - Mental Health Services (05319)	\$ 858	\$ -	\$ -	\$ -		\$ (858)	
State - Contracted Sub Reimbursement - Parental Leave (05388)	\$ 12,096	\$ -	\$ -	\$ -	0%	\$ (12,096)	
State - Sub Reimbursement - Parental Leave (05389)	\$ 12,091	\$ 12,091	\$ -	\$ 12,091		\$ -	
State - Driver's Ed (05142)	\$ 15,000	\$ -	\$ -	\$ -	0%	\$ (15,000)	
State - Opportunity Fund (08914)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Opportunity Fund - Health & Reading Support (08915)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Program Supplement (08940)	\$ -	\$ 33,870	\$ -	\$ 33,870		\$ 33,870	
State - Mental Health (08942)	\$ 43,820	\$ 99,617	\$ -	\$ 99,617		\$ 55,797	
Subtotal State	\$ 13,608,430	\$ 10,619,001	\$ 263,987	\$ 10,882,988	78%	\$ (2,989,429)	Favorable
Local - District Funding (98000)	\$ 6,509,752	\$ 2,113,286	\$ 2,978,436	\$ 5,091,721	34%	\$ (4,295,281)	
Local - Charter Exclusions (91698) Transferred from 98000	\$ -	\$ 101,185	\$ -	\$ 101,185		\$ -	
Local - Other (98000)	\$ 248,945	\$ 64,854	\$ -	\$ 64,854	26%	\$ (184,091)	
Local - Before & After Care (98139)	\$ 215,000	\$ 65,142	\$ 65,969	\$ 131,111	30%	\$ (149,858)	
Local - Donations (98159)	\$ 1,000	\$ 10,708	\$ 23,643	\$ 34,351	1071%	\$ 9,708	
Local - Cafeteria (91100)	\$ 717,009	\$ 151,715	\$ 217,583	\$ 369,297	21%	\$ (565,294)	
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -		\$ -	
Local - Summer Camp (98205)	\$ 128,000	\$ 37,635	\$ 90,574	\$ 128,208	29%	\$ (90,366)	
Local - Early Childhood (98060)	\$ 3,000	\$ 789	\$ 9,090	\$ 9,879		\$ (2,211)	
Local - Local Grants (99126)	\$ 335,000	\$ 135,000	\$ 7,366	\$ 142,366	40%	\$ (200,000)	
Local - Donations II (Capital Campaign - 98255)	\$ 400,000	\$ 8,510	\$ 1,389,169	\$ 1,397,679	2%	\$ (391,490)	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local - CSRP (98041)	\$ -	\$ -	\$ 16	\$ 16		\$ -	
Local - CSD Settlement (99150)	\$ 214,341	\$ -	\$ -	\$ -	0%	\$ (214,340)	
Subtotal Local	\$ 8,772,047	\$ 2,688,824	\$ 4,986,313	\$ 7,675,137	31%	\$ (6,083,223)	Favorable
Federal - Title I (40554) FY22	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title II (40114) FY22	\$ -	\$ -	\$ 32,016	\$ 32,016		\$ -	
Federal - Title III ELL (40560) FY22	\$ -	\$ -	\$ 4,188	\$ 4,188		\$ -	
Federal - IDEA B (40564) FY22	\$ -	\$ -	\$ 58,890	\$ 58,890		\$ -	
Federal - IDEA Preschool (40565) FY22	\$ -	\$ -	\$ 3,175	\$ 3,175		\$ -	
Federal - Title IV (40532) FY22	\$ -	\$ -	\$ 29,770	\$ 29,770		\$ -	
Federal - CTE Perkins (41015) FY22	\$ -	\$ -	\$ 23,530	\$ 23,530		\$ -	
Federal - Title I (40554) FY23	\$ 394,986	\$ 394,986	\$ -	\$ 394,986	100%	\$ -	
Federal - Title II (40114) FY23	\$ 83,078	\$ 83,078	\$ -	\$ 83,078	100%	\$ -	
Federal - Title III ELL & Immigrant (40560) FY23	\$ 37,199	\$ 37,199	\$ -	\$ 37,199	100%	\$ -	
Federal - IDEA B (40564) FY23	\$ 243,384	\$ 243,384	\$ -	\$ 243,384	100%	\$ -	
Federal - IDEA Preschool (40565) FY23	\$ 7,173	\$ 7,173	\$ -	\$ 7,173	100%	\$ -	
Federal - Title IV (40532) FY23	\$ 35,630	\$ 35,630	\$ -	\$ 35,630	100%	\$ -	
Federal - CTE Perkins (41015) FY23	\$ 30,204	\$ 30,204	\$ -	\$ 30,204	100%	\$ -	
Federal - ARP - HCY (40715)	\$ -	\$ -	\$ 8,029	\$ 8,029		\$ -	
Federal - ARP COVID IDEA 611 (40921) FY22	\$ -	\$ -	\$ 26,953	\$ 26,953		\$ -	
Federal - ARP COVID State Fsci (40924) FY21	\$ -	\$ 2,560	\$ -	\$ 2,560		\$ 2,560	
Federal - COVID-19 Education Funding (40730) FY21	\$ -	\$ -	\$ 107,636	\$ 107,636		\$ -	
Federal - COVID-19 Education Funding (40820) ARP	\$ -	\$ (225)	\$ 1,446,925	\$ 1,446,700		\$ (225)	
Subtotal Federal	\$ 831,654	\$ 833,989	\$ 1,741,113	\$ 2,575,102	100%	\$ 2,335	Favorable
FSF Revenue	\$ 23,212,131	\$ 14,141,814	\$ 6,991,413	\$ 21,133,226	61%	\$ (9,070,317)	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 2,639	\$ -	\$ 2,639	N/A	\$ 1,439	
Total Revenue	\$ 23,213,331	\$ 14,144,452	\$ 6,991,413	\$ 21,135,865	61%	\$ (9,068,879)	Favorable
Total FSF Revenue (FY23 and FY22 C/O)	\$ 30,203,544						

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Four Months Ended October 31, 2022

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 10/31/2022	% of Budget (Target <=33%)	Remaining Balance	Variance
Salaries (510)	\$ 10,968,341	\$ 3,559,701	32%	\$ 7,408,640	Favorable
Other Employment Costs (520)	\$ 5,530,863	\$ 1,738,169	31%	\$ 3,792,695	Favorable
Travel (540)	\$ 1,449,247	\$ 294,677	20%	\$ 1,154,571	Favorable
Contracted Services (550)	\$ 2,122,984	\$ 646,876	30%	\$ 1,476,108	Favorable
Supplies & Materials (560)	\$ 2,038,216	\$ 829,689	41%	\$ 1,208,528	Favorable
Capital Outlay-Equipment (570)	\$ 40,000	\$ 1,010	3%	\$ 38,990	Favorable
Capital Outlay-Property (580)	\$ 1,912,860	\$ 1,896,280	99%	\$ 16,580	Unfavorable ¹
	\$ 24,062,512	\$ 8,966,402	37%	\$ 15,096,110	Favorable

Net FSF Excess or (Deficit) for Year

\$ 12,166,825
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 11,764,461

Variance Notes*:

¹ Bond Debt Service paid

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

FOUR MONTHS = 33%

EXPENDITURE VARIANCE >= 58%

II) YTD Budget vs. Expenditure Trending:

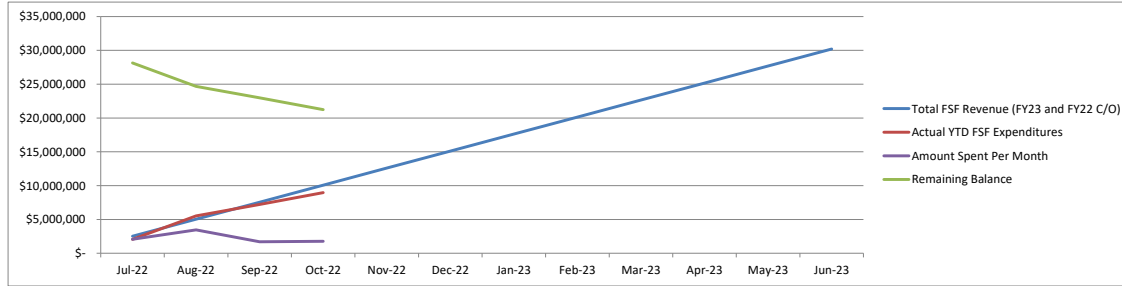
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Total FSF Revenue (FY23 and FY22 C/O)	\$ 2,516,962	\$ 5,033,924	\$ 7,550,886	\$ 10,067,848	\$ 12,584,810	\$ 15,101,772	\$ 17,618,734	\$ 20,135,696	\$ 22,652,658	\$ 25,169,620	\$ 27,686,582	\$ 30,203,544
Actual YTD FSF Expenditures	\$ 2,060,618	\$ 5,515,682	\$ 7,210,778	\$ 8,966,402								
Amount Spent Per Month	\$ 2,060,618	\$ 3,455,064	\$ 1,695,096	\$ 1,755,623								
Remaining Balance	\$ 28,142,925	\$ 24,687,861	\$ 22,992,765	\$ 21,237,142								

Average	Median
\$ 2,241,600	\$ 1,908,121

Projected Ending Balance* =

\$ 3,304,338.50

*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	15	\$ 28,935	\$ 12,027	\$ (16,908)	1.11%
Brandywine	19	\$ 103,598	\$ 33,416	\$ (70,182)	1.41%
Capital		\$	\$ 451		
Caesar Rodney	1	\$ 1,602	\$ 544	\$ (1,058)	0.07%
Christina	811	\$ 4,158,297	\$ 1,367,593	\$ (2,790,704)	60.21%
Colonial	304	\$ 1,353,426	\$ 490,199	\$ (863,227)	22.57%
Red Clay	196	\$ 862,572	\$ 309,218	\$ (553,354)	14.55%
Smyrna	1	\$ 1,322	\$ 1,023	\$ (299)	0.07%
	1347	\$ 6,509,752	\$ 2,214,471	\$ (4,295,281)	100%

*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School

Financial Summary Update - Cash Basis

Four Months Ended October 31, 2022

IV) Cash Position as of October 31, 2022:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received				% Expended & Encumbered
	YTD	Expended	Encumbered	Remaining Balance	
State - College Access (00368)	\$ 5,490	\$ -	\$ -	\$ 5,490.00	0%
State - Charter Transportation (05177)	\$ 1,095,525	\$ 251,905	\$ -	\$ 843,619.76	23%
State - 4 Hr Training - Bus Driver Training (05109)	\$ 1,344	\$ 160	\$ -	\$ 1,184.00	12%
State - Standards and Assessments Bus Driver Training (05193)	\$ 80	\$ 80	\$ -	\$ -	100%
State - Unit Formula (05213)	\$ 6,824,492	\$ 5,149,459	\$ -	\$ 1,675,032.97	75%
State - Technology Block Grant (05235)	\$ 26,301	\$ 26,301	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 196,520	\$ -	\$ -	\$ 196,520.00	0%
State - Minor Capital Improvements (50022)	\$ 193,504	\$ 193,504	\$ -	\$ -	100%
State - School Improvement (05244)	\$ -	\$ -	\$ -	\$ -	
State - Education Opportunity Funding (05297)	\$ 425,281	\$ -	\$ -	\$ 425,281.00	0%
State - CPR Instruction (05302)	\$ -	\$ -	\$ -	\$ -	
State - World Language (00231)	\$ -	\$ -	\$ -	\$ -	
State - SSBG Reading (05310)	\$ 83,662	\$ -	\$ -	\$ 83,662.00	0%
State - Opportunity Fund - Health & Reading Support (05311)	\$ 276,761	\$ -	\$ -	\$ 276,761.00	0%
State - Charter Exclusion (05313) - Transferred from 05213	\$ 1,606,000	\$ 1,606,000	\$ -	\$ -	100%
State - Critical Needs Scholarship (05316)	\$ -	\$ -	\$ -	\$ -	
State - Child Safety Awareness (05317)	\$ 2,450	\$ -	\$ -	\$ 2,450.00	0%
State - School Safety & Security Fund (10171)	\$ -	\$ -	\$ -	\$ -	
State - Mental Health Services (05319)	\$ -	\$ -	\$ -	\$ -	
State - Contracted Sub Reimbursement - Parental Leave (05388)	\$ -	\$ -	\$ -	\$ -	
State - Sub Reimbursement - Parental Leave (05389)	\$ 12,091	\$ -	\$ -	\$ 12,091.00	0%
State - Driver's Ed (05142)	\$ -	\$ -	\$ -	\$ -	
State - Opportunity Fund (08914)	\$ -	\$ -	\$ -	\$ -	
State - Opportunity Fund - Health & Reading Support (08915)	\$ -	\$ -	\$ -	\$ -	
State - Program Supplement (08940)	\$ 33,870	\$ -	\$ -	\$ 33,870.00	0%
State - Mental Health (08942)	\$ 99,617	\$ -	\$ -	\$ 99,617.00	0%
Local - District Funding (98000)	\$ 5,156,576	\$ 1,062,542	\$ 15,968	\$ 4,078,065.64	21%
Local - Charter Exclusions (91698) Transferred from 98000	\$ 101,185	\$ 101,185	\$ -	\$ -	100%
Local - Before & After Care (98139)	\$ 131,111	\$ 70,123	\$ -	\$ 60,988.29	53%
Local - Donations (98159)	\$ 34,351	\$ -	\$ -	\$ 34,350.84	0%
Local - Cafeteria (91100)	\$ 369,297	\$ 145,888	\$ 773	\$ 222,636.11	40%
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -	
Local - Summer Camps (98205)	\$ 128,208	\$ 81,781	\$ -	\$ 46,426.69	64%
Local - Early Childhood (98060)	\$ 9,879	\$ -	\$ -	\$ 9,879.22	0%
Local - Local Grants (99126)	\$ 142,366	\$ 439	\$ -	\$ 141,927.77	0%
Local - Local Donations II - Capital Campaign (98255)	\$ 1,397,679	\$ 222,946	\$ -	\$ 1,174,732.91	16%
Local - CSRP (98041)	\$ 16	\$ -	\$ -	\$ 16.12	0%
Local - CSD Settlement (99150)	\$ -	\$ -	\$ -	\$ -	
Local - Contingency (98079)	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Federal - Title I (40554) FY22	\$ -	\$ -	\$ -	\$ -	
Federal - Title II (40114) FY22	\$ 32,016	\$ -	\$ -	\$ 32,016.25	0%
Federal - Title III ELL (40560) FY22	\$ 4,188	\$ 4,188	\$ -	\$ -	100%
Federal - IDEA B (40564) FY22	\$ 58,890	\$ 10,650	\$ -	\$ 48,239.54	18%
Federal - IDEA Preschool (40565) FY22	\$ 3,175	\$ 3,175	\$ -	\$ -	100%
Federal - Title IV (40532) FY22	\$ 29,770	\$ -	\$ -	\$ 29,770.00	0%
Federal - CTE Perkins (41015) FY22	\$ 23,530	\$ 23,530	\$ -	\$ -	100%
Federal - Title I (40554) FY23	\$ 394,986	\$ -	\$ -	\$ 394,986.00	
Federal - Title II (40114) FY23	\$ 83,078	\$ -	\$ -	\$ 83,078.00	
Federal - Title III ELL & Immigrant (40560) FY23	\$ 37,199	\$ 9,985	\$ -	\$ 27,214.00	
Federal - IDEA B (40564) FY23	\$ 243,384	\$ -	\$ -	\$ 243,384.00	
Federal - IDEA Preschool (40565) FY23	\$ 7,173	\$ -	\$ -	\$ 7,173.00	
Federal - Title IV (40532) FY23	\$ 35,630	\$ -	\$ -	\$ 35,630.00	
Federal - CTE Perkins (41015) FY23	\$ 30,204	\$ -	\$ -	\$ 30,204.00	
Federal - ARP - HCY (40715)	\$ 8,029	\$ -	\$ -	\$ 8,029.00	0%
Federal - ARP COVID IDEA 611 (40921)	\$ 26,953	\$ -	\$ -	\$ 26,953.09	0%
Federal - ARP COVID State Fsci (40924)	\$ 2,560	\$ 2,560	\$ -	\$ -	100%
Federal - School Emergency Relief (40730) FY22	\$ 107,636	\$ -	\$ -	\$ 107,636.47	0%
Federal - School Emergency Relief (40820) ARP	\$ 1,446,700	\$ -	\$ -	\$ 1,446,699.54	0%
Total	\$ 21,133,226	\$ 8,966,402	\$ 16,742	\$ 12,150,083.21	43%
Available Cash for High School - Included above (within FSF)	\$ 1,397,679	\$ 222,946	\$ -	\$ 1,174,732.91	16%
Petty Cash Fund Balance (outside FSF)	\$ 2,639	\$ -	\$ -	\$ -	
Total	\$ 21,135,865	\$ 8,966,402	\$ 16,742	\$ 12,150,083	43%

V) FY22 Financial Audit - Submitted to the DDOE on 10/24/22

Name	Type	Purpose	FY	ASK	Award
Delaware Charter School Program Grant	Federal	High School	FY20	\$ 750,000	\$ 750,000
Delaware Charter School Program Grant	Federal	High School	FY20	\$ 250,000	\$ 250,000
Welfare Foundation	Private	High School	FY20	\$ 150,000	\$ 150,000
NewSchools	Private	High School	FY20	\$ 600,000	\$ 520,000
Crystal Foundation	Private	High School - Phase 1B Construction	FY21	\$ 1,500,000	\$ 500,000
Charter School Growth Fund	Private	Support of overall program (both campuses)	FY21	\$ 600,000	\$ 725,000
Charter School Growth Fund	Private	COVID - Support of overall program	FY21	\$ 60,000	\$ 60,000
Longwood Foundation	Private	High School	FY22	\$ 1,001,442	\$ 1,001,442
Welfare Foundation	Private	High School	FY22	\$ 150,000	\$ 150,000
Chichester (August 2021)	Private	High School	FY22	\$ 40,000	
Marvin Family (August 2021)	Private	High School	FY22	\$ 5,000	\$ 2,500
Ellice & Rosa McDonald Foundation (Aug. '21)	Private	High School	FY22	\$ 250,000	\$ 100,000
Marmot	Private	High School	FY22	\$ 25,000	
Laffey McHugh	Private	High School	FY22	\$ 75,000	\$ 40,000
Borkee Hagley Foundation	Private	High School	FY22		\$ 10,000
Crestlea Foundation	Private	High School	FY22		\$ 20,000
			FY23		
			FY23		
			FY23		
			FY23		
			FY23		
			Total	\$ 5,456,442	\$ 4,278,942

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Four Months Ended October 31, 2022

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 10/31/2022	Actual @ 10/31/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=33%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 10,968,341	\$ -	\$ 3,559,701	\$ 3,559,701	\$ 7,408,640	32%	32%	
		Total Salaries/Other (510)		\$ 10,968,341	\$ -	\$ 3,559,701	\$ 3,559,701	\$ 7,408,640	32%	32%	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,481,039	\$ -	\$ 779,743	\$ 779,743	\$ 1,701,296	31%	31%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,028,672	\$ -	\$ 636,281	\$ 636,281	\$ 1,392,391	31%	31%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,009	\$ -	\$ 55,175	\$ 55,175	\$ 114,834	32%	32%	
520	52006	Social Security/Employer Share (6.2%)		\$ 680,037	\$ -	\$ 213,194	\$ 213,194	\$ 466,843	31%	31%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,065	\$ -	\$ 3,915	\$ 3,915	\$ 8,150	32%	32%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,041	\$ -	\$ 49,860	\$ 49,860	\$ 109,181	31%	31%	
		Total Other Employment Costs (520)		\$ 5,530,863	\$ -	\$ 1,738,169	\$ 1,738,169	\$ 3,792,695	31%	31%	
540	54001	Mileage/Pvt Car in State		\$ 2,100	\$ -	\$ 65	\$ 65	\$ 2,035	3%	3%	
540	54003	Meals - In State		\$ 500	\$ -	\$ -	\$ -	\$ 500	0%	0%	
540	54101	Mileage/Pvt Car out of State		\$ 300	\$ -	\$ 322	\$ 322	\$ (22)	107%	107%	Summer Conference (WIDA) for EL Teachers
540	54103	Meals - Out of State		\$ 1,000	\$ -	\$ 127	\$ 127	\$ 873	13%	13%	
540	54104	Lodging/Out of State		\$ 6,000	\$ -	\$ 1,223	\$ 1,223	\$ 4,777	20%	20%	
540	54105	Other Travel - Out of State		\$ 5,000	\$ -	\$ 1,390	\$ 1,390	\$ 3,610	28%	28%	
540	54107	Student Travel - Field Trips		\$ 35,000	\$ -	\$ 7,413	\$ 7,413	\$ 27,587	21%	21%	
550	54108	Athletic Travel		\$ 27,500	\$ -	\$ 6,462	\$ 6,462	\$ 21,038	23%	23%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,371,847	\$ -	\$ 277,675	\$ 277,675	\$ 1,094,172	20%	20%	
		Total Travel (540)		\$ 1,449,247	\$ -	\$ 294,677	\$ 294,677	\$ 1,154,571	20%	20%	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 10/31/2022	Actual @ 10/31/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=33%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 13,125	\$ -	\$ 5,806	\$ 5,806	\$ 7,319	44%	44%	
550	55007	Construction / Building Services		\$ 26,250	\$ -	\$ 15,677	\$ 15,677	\$ 10,574	60%	60%	Nowland - Reconfiguration of Office Area
550	55010	Medical Services (Contracted Nurse)		\$ 8,000	\$ -	\$ 26,590	\$ 26,590	\$ (18,590)	332%	332%	Summer Coverage - ALP and ES; HS Nurse Coverage
550	55020	Legal Services		\$ 15,000	\$ -	\$ 972	\$ 972	\$ 14,028	6%	6%	
550	55030	Instructional Services		\$ 200,000	\$ -	\$ 32,564	\$ 32,564	\$ 167,436	16%	16%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 250,000	\$ -	\$ 49,235	\$ 49,235	\$ 200,765	20%	20%	
550	55033	Instr. Support Services		\$ 49,350	\$ -	\$ 23,985	\$ 23,985	\$ 25,365	49%	49%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 75,525	\$ -	\$ 59,859	\$ 59,859	\$ 15,666	79%	79%	Data Service Center contract paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 8,500	\$ 773	\$ 3,543	\$ 4,316	\$ 4,184	42%	51%	
550	55101	Postage		\$ 6,000	\$ -	\$ 915	\$ 915	\$ 5,085	15%	15%	
550	55110	Security (monitoring, installation & maintenance)		\$ 70,000	\$ -	\$ 18,834	\$ 18,834	\$ 51,166	27%	27%	
550	55125	Telephone Services		\$ 39,000	\$ -	\$ 12,588	\$ 12,588	\$ 26,412	32%	32%	
550	55200	Water & Sewer		\$ 34,000	\$ -	\$ 16,261	\$ 16,261	\$ 17,739	48%	48%	
550	55205	Electric		\$ 225,000	\$ -	\$ 102,778	\$ 102,778	\$ 122,222	46%	46%	
550	55206	Natural Gas		\$ 75,000	\$ -	\$ 3,929	\$ 3,929	\$ 71,071	5%	5%	
550	55371	Tuition Reimbursements		\$ 3,900	\$ -	\$ -	\$ -	\$ 3,900	0%	0%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 394,750	\$ -	\$ 89,607	\$ 89,607	\$ 305,143	23%	23%	
550	55402	Buildings - Office Space		\$ 17,500	\$ -	\$ 6,150	\$ 6,150	\$ 11,350	35%	35%	
550	55452	Insurance (Bldg & Contents)		\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000	0%	0%	
550	55453	Health Insurance		\$ -	\$ -	\$ 2,128	\$ 2,128	\$ (2,128)			
550	55507	Maintenance		\$ 122,000	\$ -	\$ 66,388	\$ 66,388	\$ 55,612	54%	54%	
550	55509	Software(non instructional)		\$ 50,000	\$ -	\$ 13,477	\$ 13,477	\$ 36,523	27%	27%	
550	55521	Data Storage/Back-up		\$ 32,500	\$ -	\$ 15,542	\$ 15,542	\$ 16,958	48%	48%	
550	55600	Printing & Binding		\$ 1,500	\$ -	\$ 183	\$ 183	\$ 1,317	12%	12%	
550	55610	Advertising		\$ 30,000	\$ -	\$ 4,596	\$ 4,596	\$ 25,404	15%	15%	
550	55631	Association Dues & Conference Fees		\$ 25,000	\$ -	\$ 3,253	\$ 3,253	\$ 21,747	13%	13%	
550	55647	Student Body Activity		\$ 115,000	\$ -	\$ 24,713	\$ 24,713	\$ 90,287	21%	21%	
550	55667	Training		\$ 50,584	\$ -	\$ 32,543	\$ 32,543	\$ 18,040	64%	64%	Summer PD for Teachers
550	55681	Employee Recognition/Teambuilding		\$ 52,000	\$ -	\$ 5,002	\$ 5,002	\$ 46,998	10%	10%	
550	55692	Trash Removal		\$ 23,500	\$ -	\$ 9,759	\$ 9,759	\$ 13,741	42%	42%	
		Total - Contracted Services (550)		\$ 2,122,984	\$ 773	\$ 646,876	\$ 647,649	\$ 1,475,334	30%	31%	
560	56000	Office Supplies		\$ 75,000	\$ -	\$ 61,276	\$ 61,276	\$ 13,724	82%	82%	School Start-up
560	56070	Institutional Supplies (maintenance)		\$ 12,500	\$ -	\$ 5,004	\$ 5,004	\$ 7,496	40%	40%	
560	56111	Food		\$ 365,000	\$ -	\$ 107,462	\$ 107,462	\$ 257,538	29%	29%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 9,500	\$ -	\$ 5,954	\$ 5,954	\$ 3,546	63%	63%	School Start-up
560	56141	Custodial Supplies		\$ 73,000	\$ -	\$ 18,703	\$ 18,703	\$ 54,297	26%	26%	
560	56143	Cafeteria Supplies		\$ 29,690	\$ -	\$ 10,000	\$ 10,000	\$ 19,690	34%	34%	
560	56145	Computer Supplies (non-instructional)		\$ 5,100	\$ -	\$ 4,245	\$ 4,245	\$ 855	83%	83%	School Start-up (chargers and POS work station)
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 325,000	\$ 8,838	\$ 264,775	\$ 273,613	\$ 51,387	81%	84%	School Start-up
560	56157	Text Books/Library and Yearbooks		\$ 49,484	\$ -	\$ 22,994	\$ 22,994	\$ 26,490	46%	46%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 17,500	\$ -	\$ 3,378	\$ 3,378	\$ 14,122	19%	19%	
560	56950	Institutional Equipment (includes furniture)		\$ 1,001,442	\$ -	\$ 267,950	\$ 267,950	\$ 733,492	27%	27%	
560	56960	Athletic Supplies		\$ 75,000	\$ 7,130	\$ 57,947	\$ 65,077	\$ 9,923	77%	87%	Uniforms and Field Rental
		Total Supplies/Materials (560)		\$ 2,038,216	\$ 15,968	\$ 829,689	\$ 845,657	\$ 1,192,559	41%	41%	
570	57011	Cafeteria Equipment		\$ 5,000	\$ -	\$ 261	\$ 261	\$ 4,739	5%	5%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	0%	0%	
570	57210	Custodial/Maint Equipment		\$ 10,000	\$ -	\$ 749	\$ 749	\$ 9,251	7%	7%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	0%	0%	
		Total Capital Outlay-Equipment (570)		\$ 40,000	\$ -	\$ 1,010	\$ 1,010	\$ 38,990	3%	3%	
580	58100	Land Improvements		\$ 20,000	\$ -	\$ 3,420	\$ 3,420	\$ 16,580	17%	17%	
580	58300	Bond Debt Service		\$ 1,892,860	\$ -	\$ 1,892,860	\$ 1,892,860	\$ -	100%	100%	Bond Debt Service paid on 8/1
580	58300	Maj Bldg Alteration by Contract		\$ -	\$ -	\$ -	\$ -	\$ -			
		Total Capital Outlay-Property (580)		\$ 1,912,860	\$ -	\$ 1,896,280	\$ 1,896,280	\$ 16,580	99%	99%	See Comments Above
		Grand Totals - All Categories		\$ 24,062,512	\$ 16,742	\$ 8,966,402	\$ 8,983,143	\$ 15,096,110	37%	37%	See Comments Above