

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: November 30, 2022
2023 Fiscal Year: July 1, 2022 to June 30, 2023
Percent of Fiscal Year Complete: 42%

December 19, 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
 Five Months Ended November 30, 2022

I) Budget vs. Actual Comparison @ November 30, 2022 (Summary Level):

A) Revenues - FSF :	Full Year Budget	Actual @ 11/30/2022	FY22 Carryover	Total	% of Budget (Target >=42%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)							
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	\$ 5,023,647	\$ 2,978,436	\$ 8,002,083	79%	\$ (1,384,207)	
Local - Charter Exclusions (91698) Transferred from 98000	\$ -	\$ 101,898	\$ -	\$ 101,898		\$ -	
Local - Other (98000)	\$ 248,945	\$ 71,395	\$ -	\$ 71,395	29%	\$ (177,551)	
Local - Before & After Care (98139)	\$ 215,000	\$ 80,358	\$ 65,969	\$ 146,327	37%	\$ (134,642)	
Local - Donations (98159)	\$ 1,000	\$ 15,599	\$ 23,643	\$ 39,243	1560%	\$ 14,599	
Local - Cafeteria (91100)	\$ 717,009	\$ 233,715	\$ 217,583	\$ 451,297	33%	\$ (483,294)	
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	\$ 83,660	\$ 1,389,169	\$ 1,472,829	21%	\$ (316,340)	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local - CSRP (98041)	\$ -	\$ -	\$ 16	\$ 16		\$ -	
Local - CSD Settlement (99150)	\$ 214,341	\$ 169,465	\$ -	\$ 169,465	79%	\$ (44,875)	
Subtotal Local	\$ 8,772,047	\$ 5,953,161	\$ 4,986,313	\$ 10,939,474	68%	\$ (2,818,886)	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	\$ 17,406,151	\$ 6,991,413	\$ 24,397,564	75%	\$ (5,805,980)	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,132	\$ -	\$ 1,132	N/A	\$ (68)	
Total Revenue	\$ 23,213,331	\$ 17,407,283	\$ 6,991,413	\$ 24,398,696	75%	\$ (5,806,048)	Favorable
Total FSF Revenue (FY23 and FY22 C/O)	\$ 30,203,544						

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Five Months Ended November 30, 2022

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 11/30/2022	% of Budget (Target <=42%)	Remaining Balance	Variance
Salaries (510)	\$ 10,968,341	\$ 4,411,265	40%	\$ 6,557,076	Favorable
Other Employment Costs (520)	\$ 5,530,863	\$ 2,159,275	39%	\$ 3,371,588	Favorable
Travel (540)	\$ 1,449,247	\$ 431,050	30%	\$ 1,018,198	Favorable
Contracted Services (550)	\$ 2,122,984	\$ 794,900	37%	\$ 1,328,084	Favorable
Supplies & Materials (560)	\$ 2,038,216	\$ 900,979	44%	\$ 1,137,237	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	\$ 10,594,759	44%	\$ 13,467,753	Favorable

Net FSF Excess or (Deficit) for Year

\$ 13,802,805
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 13,400,441

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

FIVE MONTHS = 42%

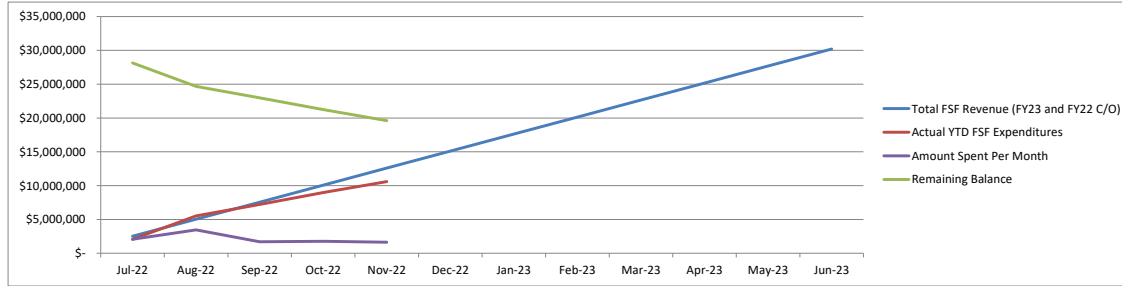
EXPENDITURE VARIANCE >= 67%

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	Average	Median
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	\$ 2,118,952	\$ 1,755,623
Actual YTD FSF Expenditures	\$ 2,060,618	\$ 5,515,682	\$ 7,210,778	\$ 8,966,402	\$ 10,594,759									
Amount Spent Per Month	\$ 2,060,618	\$ 3,455,064	\$ 1,695,096	\$ 1,755,623	\$ 1,628,357									
Remaining Balance	\$ 28,142,925	\$ 24,687,861	\$ 22,992,765	\$ 21,237,142	\$ 19,608,785									

Projected Ending Balance* =	\$ 4,776,122.20
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*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	15	\$ 28,935	\$ 49,834	\$ 20,899	1.11%
Brandywine	19	\$ 103,598	\$ 105,684	\$ 2,086	1.41%
Capital		\$	\$ 451		
Caesar Rodney	1	\$ 1,602	\$ 544	\$ (1,058)	0.07%
Christina	811	\$ 4,158,297	\$ 4,168,593	\$ 10,296	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	\$ 5,125,545	\$ (1,384,207)	100%

*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Five Months Ended November 30, 2022

IV) Cash Position as of November 30, 2022:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received				% Expended & Encumbered
	YTD	Expended	Encumbered	Remaining Balance	
State - College Access (00368)	\$ 5,490	\$ 1,125	\$ -	\$ 4,365.00	20%
State - Charter Transportation (05177)	\$ 1,095,525	\$ 377,858	\$ -	\$ 717,667.15	34%
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	\$ 6,306,868	\$ -	\$ 517,624.43	92%
State - Technology Block Grant (05235)	\$ 26,301	\$ 26,301	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 196,520	\$ 89,966	\$ -	\$ 106,554.40	46%
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)	\$ 8,073,477	\$ 1,258,997	\$ 86,668	\$ 6,727,811.68	17%
Local - Charter Exclusions (91698) Transferred from 98000	\$ 101,898	\$ 101,898	\$ -	\$ -	100%
Local - Before & After Care (98139)	\$ 146,327	\$ 90,212	\$ -	\$ 56,114.90	62%
Local - Donations (98159)	\$ 39,243	\$ -	\$ -	\$ 39,242.67	0%
Local - Cafeteria (91100)	\$ 451,297	\$ 178,200	\$ 773	\$ 272,324.13	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	\$ 1,185	\$ -	\$ 141,181.71	1%
Local - Local Donations II - Capital Campaign (98255)	\$ 1,472,829	\$ 226,536	\$ -	\$ 1,246,292.98	15%
Local - CSRP (98041)	\$ 16	\$ -	\$ -	\$ 16.12	0%
Local - CSD Settlement (99150)	\$ 169,465	\$ -	\$ -	\$ 169,465.30	0%
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	0%
Federal - Title II (40114) FY23	\$ 83,078	\$ -	\$ -	\$ 83,078.00	0%
Federal - Title III ELL & Immigrant (40560) FY23	\$ 37,199	\$ 9,985	\$ -	\$ 27,214.00	0%
Federal - IDEA B (40564) FY23	\$ 243,384	\$ -	\$ -	\$ 243,384.00	0%
Federal - IDEA Preschool (40565) FY23	\$ 7,173	\$ -	\$ -	\$ 7,173.00	0%
Federal - Title IV (40532) FY23	\$ 35,630	\$ -	\$ -	\$ 35,630.00	0%
Federal - CTE Perkins (41015) FY23	\$ 30,204	\$ -	\$ -	\$ 30,204.00	0%
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	\$ 24,397,564	\$ 10,594,759	\$ 87,442	\$ 13,715,363.27	44%
Available Cash for High School - Included above (within FSF)	\$ 1,472,829	\$ 226,536	\$ -	\$ 1,246,292.98	15%
Petty Cash Fund Balance (outside FSF)	\$ 1,132	\$ -	\$ -	\$ -	
Total	\$ 24,398,696	\$ 10,594,759	\$ 87,442	\$ 13,715,363	44%

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
McDonald Foundation	Private	High School	FY23		\$ 75,000
			FY23		
			FY23		
			FY23		
			FY23		
			FY23		
			Total	\$ 5,456,442	\$ 4,353,942

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Five Months Ended November 30, 2022

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 11/30/2022	Actual @ 11/30/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 10,968,341	\$ -	\$ 4,411,265	\$ 4,411,265	\$ 6,557,076	40%	40%	
		Total Salaries/Other (510)		\$ 10,968,341	\$ -	\$ 4,411,265	\$ 4,411,265	\$ 6,557,076	40%	40%	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,481,039	\$ -	\$ 965,464	\$ 965,464	\$ 1,515,575	39%	39%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,028,672	\$ -	\$ 794,584	\$ 794,584	\$ 1,234,088	39%	39%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,009	\$ -	\$ 68,374	\$ 68,374	\$ 101,635	40%	40%	
520	52006	Social Security/Employer Share (6.2%)		\$ 680,037	\$ -	\$ 264,211	\$ 264,211	\$ 415,826	39%	39%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,065	\$ -	\$ 4,851	\$ 4,851	\$ 7,214	40%	40%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,041	\$ -	\$ 61,791	\$ 61,791	\$ 97,250	39%	39%	
		Total Other Employment Costs (520)		\$ 5,530,863	\$ -	\$ 2,159,275	\$ 2,159,275	\$ 3,371,588	39%	39%	
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	\$ -	\$ 191	\$ 191	\$ 809	19%	19%	
540	54104	Lodging/Out of State		\$ 6,000	\$ -	\$ 1,904	\$ 1,904	\$ 4,096	32%	32%	
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	\$ -	\$ 10,063	\$ 10,063	\$ 24,937	29%	29%	
550	54108	Athletic Travel		\$ 27,500	\$ -	\$ 13,486	\$ 13,486	\$ 14,014	49%	49%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,371,847	\$ -	\$ 403,628	\$ 403,628	\$ 968,220	29%	29%	
		Total Travel (540)		\$ 1,449,247	\$ -	\$ 431,050	\$ 431,050	\$ 1,018,198	30%	30%	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 11/30/2022	Actual @ 11/30/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 13,125	\$ -	\$ 5,806	\$ 5,806	\$ 7,319	44%	44%	
550	55007	Construction / Building Services		\$ 26,250	\$ -	\$ 16,929	\$ 16,929	\$ 9,321	64%	64%	
550	55010	Medical Services (Contracted Nurse)		\$ 8,000	\$ -	\$ 34,073	\$ 34,073	\$ (26,073)	426%	426%	Summer Coverage - ALP and ESY; HS & ES Nurse Coverage
550	55020	Legal Services		\$ 15,000	\$ -	\$ 2,849	\$ 2,849	\$ 12,152	19%	19%	
550	55030	Instructional Services		\$ 200,000	\$ -	\$ 55,940	\$ 55,940	\$ 144,060	28%	28%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 250,000	\$ -	\$ 79,157	\$ 79,157	\$ 170,843	32%	32%	
550	55033	Instr. Support Services		\$ 49,350	\$ -	\$ 33,249	\$ 33,249	\$ 16,102	67%	67%	Reading Assist Institute
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 75,525	\$ -	\$ 67,720	\$ 67,720	\$ 7,805	90%	90%	Data Service Center contract paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 8,500	\$ 773	\$ 4,644	\$ 5,417	\$ 3,083	55%	64%	
550	55101	Postage		\$ 6,000	\$ -	\$ 1,015	\$ 1,015	\$ 4,985	17%	17%	
550	55110	Security (monitoring, installation & maintenance)		\$ 70,000	\$ -	\$ 19,434	\$ 19,434	\$ 50,566	28%	28%	
550	55125	Telephone Services		\$ 39,000	\$ -	\$ 14,992	\$ 14,992	\$ 24,008	38%	38%	
550	55200	Water & Sewer		\$ 34,000	\$ -	\$ 21,628	\$ 21,628	\$ 12,372	64%	64%	
550	55205	Electric		\$ 225,000	\$ -	\$ 110,042	\$ 110,042	\$ 114,958	49%	49%	
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	\$ -	\$ 101,692	\$ 101,692	\$ 293,058	26%	26%	
550	55402	Buildings - Office Space		\$ 17,500	\$ -	\$ 6,966	\$ 6,966	\$ 10,534	40%	40%	
550	55452	Insurance (Bldg & Contents)		\$ 110,000	\$ 72,624	\$ 13,558	\$ 86,182	\$ 23,818	12%	78%	Annual Payments - most paid in 1st half of year
550	55453	Health Insurance		\$ -	\$ -	\$ 2,128	\$ 2,128	\$ (2,128)			
550	55507	Maintenance		\$ 122,000	\$ -	\$ 71,881	\$ 71,881	\$ 50,119	59%	59%	
550	55509	Software(non instructional)		\$ 50,000	\$ -	\$ 13,935	\$ 13,935	\$ 36,065	28%	28%	
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	\$ -	\$ 13,086	\$ 13,086	\$ 16,914	44%	44%	
550	55631	Association Dues & Conference Fees		\$ 25,000	\$ -	\$ 5,581	\$ 5,581	\$ 19,420	22%	22%	
550	55647	Student Body Activity		\$ 115,000	\$ -	\$ 28,009	\$ 28,009	\$ 86,991	24%	24%	
550	55667	Training		\$ 50,584	\$ -	\$ 33,659	\$ 33,659	\$ 16,924	67%	67%	Summer PD for Teachers
550	55681	Employee Recognition/Teambuilding		\$ 52,000	\$ -	\$ 5,409	\$ 5,409	\$ 46,591	10%	10%	
550	55692	Trash Removal		\$ 23,500	\$ -	\$ 11,865	\$ 11,865	\$ 11,635	50%	50%	
		Total - Contracted Services (550)		\$ 2,122,984	\$ 73,397	\$ 794,900	\$ 868,297	\$ 1,254,686	37%	41%	
560	56000	Office Supplies		\$ 75,000	\$ 6,392	\$ 66,091	\$ 72,482	\$ 2,518	88%	97%	School Start-up
560	56070	Institutional Supplies (maintenance)		\$ 12,500	\$ -	\$ 5,158	\$ 5,158	\$ 7,342	41%	41%	
560	56111	Food		\$ 365,000	\$ -	\$ 132,304	\$ 132,304	\$ 232,696	36%	36%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 9,500	\$ -	\$ 6,282	\$ 6,282	\$ 3,218	66%	66%	
560	56141	Custodial Supplies		\$ 73,000	\$ -	\$ 26,022	\$ 26,022	\$ 46,978	36%	36%	
560	56143	Cafeteria Supplies		\$ 29,690	\$ -	\$ 10,987	\$ 10,987	\$ 18,704	37%	37%	
560	56145	Computer Supplies (non-instructional)		\$ 5,100	\$ -	\$ 6,828	\$ 6,828	\$ (1,728)	134%	134%	School Start-up (chargers and POS work station)
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 325,000	\$ 7,653	\$ 271,493	\$ 279,146	\$ 45,854	84%	86%	School Start-up
560	56157	Text Books/Library and Yearbooks		\$ 49,484	\$ -	\$ 25,594	\$ 25,594	\$ 23,890	52%	52%	
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	\$ -	\$ 268,004	\$ 268,004	\$ 733,438	27%	27%	
560	56960	Athletic Supplies		\$ 75,000	\$ -	\$ 78,840	\$ 78,840	\$ (3,840)	105%	105%	Uniforms and Field Rental. will adjust projected cost in final budget
		Total Supplies/Materials (560)		\$ 2,038,216	\$ 14,044	\$ 900,979	\$ 915,023	\$ 1,123,193	44%	45%	
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	\$ 87,442	\$ 10,594,759	\$ 10,682,201	\$ 13,467,753	44%	44%	See Comments Above