

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: December 31, 2022
2023 Fiscal Year: July 1, 2022 to June 30, 2023
Percent of Fiscal Year Complete: 50%

January 26, 2023

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
 Six Months Ended December 31, 2022

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

A) Revenues - FSF :	Full Year Budget	Actual @ 12/31/2022	FY22 Carryover	Total	% of Budget (Target >=50%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)							
State - College Access (00368)	\$ -	\$ -	\$ 5,490	\$ 5,490		\$ -	
State - Charter Transportation (05177)	\$ 1,339,847	\$ 1,292,102	\$ -	\$ 1,292,102	96%	\$ (47,745)	
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	\$ 8,901,985	\$ 258,497	\$ 9,160,482	97%	\$ (346,260)	
State - Charter Exclusion (05313) - Transferred from 05213	\$ -	\$ 1,606,000	\$ -	\$ 1,606,000		\$ -	
State - Technology Block Grant (05235)	\$ 32,135	\$ 31,605	\$ -	\$ 31,605	98%	\$ (530)	
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)	\$ -	\$ 276	\$ -	\$ 276		\$ 276	
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	\$ 13,157,148	\$ 263,987	\$ 13,421,135	97%	\$ (451,282)	Favorable
Local - District Funding (98000)	\$ 6,509,752	\$ 6,610,193	\$ 2,978,436	\$ 9,588,629	103%	\$ 203,194	
Local - Charter Exclusions (91698) Transferred from 98000	\$ -	\$ 102,753	\$ -	\$ 102,753		\$ -	
Local - Other (98000)	\$ 248,945	\$ 97,831	\$ -	\$ 97,831	39%	\$ (151,115)	
Local - Before & After Care (98139)	\$ 215,000	\$ 100,431	\$ 65,969	\$ 166,399	47%	\$ (114,569)	
Local - Donations (98159)	\$ 1,000	\$ 19,599	\$ 23,643	\$ 43,243	1960%	\$ 18,599	
Local - Cafeteria (91100)	\$ 717,009	\$ 322,819	\$ 217,583	\$ 540,402	45%	\$ (394,189)	
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -		\$ -	
Local - Summer Camp (98205)	\$ 128,000	\$ 43,710	\$ 90,574	\$ 134,284	34%	\$ (84,290)	
Local - Early Childhood (98060)	\$ 3,000	\$ 789	\$ 9,090	\$ 9,879		\$ (2,211)	
Local - Local Grants (99126)	\$ 335,000	\$ 335,000	\$ 7,366	\$ 342,366	100%	\$ -	
Local - Donations II (Capital Campaign - 98255)	\$ 400,000	\$ 398,415	\$ 1,389,169	\$ 1,787,584	100%	\$ (1,585)	
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	\$ 8,201,006	\$ 4,986,313	\$ 13,187,319	93%	\$ (571,041)	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	\$ 22,192,143	\$ 6,991,413	\$ 29,183,556	96%	\$ (1,019,988)	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,132	\$ -	\$ 1,132	N/A	\$ (68)	
Total Revenue	\$ 23,213,331	\$ 22,193,275	\$ 6,991,413	\$ 29,184,688	96%	\$ (1,020,056)	Favorable
Total FSF Revenue (FY23 and FY22 C/O)	\$ 30,203,544						

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

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 12/31/2022	% of Budget (Target <=50%)	Remaining Balance	Variance
Salaries (510)	\$ 10,968,341	\$ 5,690,198	52%	\$ 5,278,143	Favorable
Other Employment Costs (520)	\$ 5,530,863	\$ 2,715,808	49%	\$ 2,815,055	Favorable
Travel (540)	\$ 1,449,247	\$ 562,925	39%	\$ 886,323	Favorable
Contracted Services (550)	\$ 2,122,984	\$ 1,012,209	48%	\$ 1,110,774	Favorable
Supplies & Materials (560)	\$ 2,038,216	\$ 965,927	47%	\$ 1,072,289	Favorable
Capital Outlay-Equipment (570)	\$ 40,000	\$ 11,000	28%	\$ 29,000	Favorable
Capital Outlay-Property (580)	\$ 1,912,860	\$ 1,896,280	99%	\$ 16,580	Unfavorable ¹
	\$ 24,062,512	\$ 12,854,348	53%	\$ 11,208,164	Favorable

Net FSF Excess or (Deficit) for Year

\$ 16,329,208
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 15,926,844

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

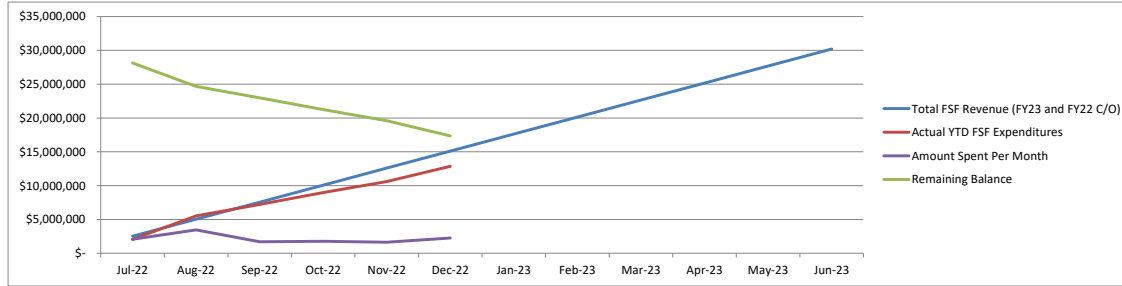
SIX MONTHS = 50%

EXPENDITURE VARIANCE >= 75%

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	\$ 2,142,391	\$ 1,908,121
Actual YTD FSF Expenditures	\$ 2,060,618	\$ 5,515,682	\$ 7,210,778	\$ 8,966,402	\$ 10,594,759	\$ 12,854,348								
Amount Spent Per Month	\$ 2,060,618	\$ 3,455,064	\$ 1,695,096	\$ 1,755,623	\$ 1,628,357	\$ 2,259,589								
Remaining Balance	\$ 28,142,925	\$ 24,687,861	\$ 22,992,765	\$ 21,237,142	\$ 19,608,785	\$ 17,349,196								

Projected Ending Balance* = \$ 4,494,847.46
 *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		\$	\$ 1,288		
Caesar Rodney	1	\$ 1,602	\$ 1,553	\$ (49)	0.07%
Christina	811	\$ 4,158,297	\$ 4,168,593	\$ 10,296	60.21%
Colonial	304	\$ 1,353,426	\$ 1,494,596	\$ 141,170	22.57%
Red Clay	196	\$ 862,572	\$ 888,474	\$ 25,902	14.55%
Smyrna	1	\$ 1,322	\$ 2,924	\$ 1,602	0.07%
	1347	\$ 6,509,752	\$ 6,712,946	\$ 203,194	100%

*According to the Charter School Billing Report in IMS

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

IV) Cash Position as of December 31, 2022:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received			% Expended &	
	YTD	Expended	Encumbered	Remaining Balance	Encumbered
State - College Access (00368)	\$ 5,490	\$ 1,125	\$ -	\$ 4,365.00	20%
State - Charter Transportation (05177)	\$ 1,292,102	\$ 503,810	\$ -	\$ 788,291.53	39%
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)	\$ 9,160,482	\$ 6,587,298	\$ -	\$ 2,573,184.01	72%
State - Technology Block Grant (05235)	\$ 31,605	\$ 26,301	\$ -	\$ 5,304.00	83%
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	\$ 198,859	\$ -	\$ 226,422.11	47%
State - CPR Instruction (05302)	\$ 276	\$ 276	\$ -	\$ -	-
State - World Language (00231)	\$ -	\$ -	\$ -	\$ -	-
State - SSBG Reading (05310)	\$ 83,662	\$ 49,702	\$ -	\$ 33,959.99	59%
State - Opportunity Fund - Health & Reading Support (05311)	\$ 276,761	\$ 109,491	\$ -	\$ 167,269.57	40%
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)	\$ 9,686,460	\$ 2,179,501	\$ 14,977	\$ 7,491,981.36	23%
Local - Charter Exclusions (91698) Transferred from 98000	\$ 102,753	\$ 102,753	\$ -	\$ -	100%
Local - Before & After Care (98139)	\$ 166,399	\$ 112,467	\$ -	\$ 53,932.71	68%
Local - Donations (98159)	\$ 43,243	\$ 221	\$ -	\$ 43,021.95	1%
Local - Cafeteria (91100)	\$ 540,402	\$ 224,728	\$ 773	\$ 314,900.11	42%
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -	-
Local - Summer Camps (98205)	\$ 134,284	\$ 83,081	\$ -	\$ 51,202.35	62%
Local - Early Childhood (98060)	\$ 9,879	\$ -	\$ -	\$ 9,879.22	0%
Local - Local Grants (99126)	\$ 342,366	\$ 1,185	\$ -	\$ 341,181.71	0%
Local - Local Donations II - Capital Campaign (98255)	\$ 1,787,584	\$ 231,822	\$ -	\$ 1,555,762.15	13%
Local - CSRP (98041)	\$ 16	\$ 16	\$ -	\$ -	100%
Local - CSD Settlement (99150)	\$ 169,465	\$ 38,278	\$ -	\$ 131,187.65	-
Local - Contingency (98079)	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Federal - Title I (40554) FY22	\$ -	\$ -	\$ -	\$ -	-
Federal - Title II (40114) FY22	\$ 32,016	\$ 32,016	\$ -	\$ -	100%
Federal - Title III ELL (40560) FY22	\$ 4,188	\$ 4,188	\$ -	\$ -	100%
Federal - IDEA B (40564) FY22	\$ 58,890	\$ 25,151	\$ -	\$ 33,738.48	43%
Federal - IDEA Preschool (40565) FY22	\$ 3,175	\$ 3,175	\$ -	\$ -	100%
Federal - Title IV (40532) FY22	\$ 29,770	\$ 16,529	\$ -	\$ 13,241.40	56%
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	\$ 600	\$ -	\$ 29,604.00	-
Federal - ARP - HCY (40715)	\$ 8,029	\$ -	\$ -	\$ 8,029.00	0%
Federal - ARP COVID IDEA 611 (40921)	\$ 26,953	\$ 20,235	\$ -	\$ 6,718.37	75%
Federal - ARP COVID State Fsci (40924)	\$ 2,560	\$ 2,560	\$ -	\$ -	100%
Federal - School Emergency Relief (40730) FY22	\$ 107,636	\$ 93,665	\$ -	\$ 13,971.89	87%
Federal - School Emergency Relief (40820) ARP	\$ 1,446,700	\$ 282,090	\$ -	\$ 1,164,609.39	19%
	\$ 29,183,556	\$ 12,854,348	\$ 15,750	\$ 16,313,457.35	44%
Available Cash for High School - Included above (within FSF)	\$ 1,787,584	\$ 231,822	\$ -	\$ 1,555,762.15	13%
Petty Cash Fund Balance (outside FSF)	\$ 1,132	\$ -	\$ -	\$ -	-
Total	\$ 29,184,688	\$ 12,854,348	\$ 15,750	\$ 16,313,457	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
Borkee Hagley Foundation	Private	High School	FY23		\$ 10,000
Laffey McHugh	Private	High School	FY23		\$ 50,000
Crystal Foundation	Private	High School	FY23		\$ 250,000
			FY23		
			Total	\$ 5,456,442	\$ 4,663,942

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

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 12/31/2022	Actual @ 12/31/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=50%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 10,968,341	\$ -	\$ 5,690,198	\$ 5,690,198	\$ 5,278,143	52%	52%	Three Payroll months = July, December & June
		Total Salaries/Other (510)		\$ 10,968,341	\$ -	\$ 5,690,198	\$ 5,690,198	\$ 5,278,143	52%	52%	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,481,039	\$ -	\$ 1,244,337	\$ 1,244,337	\$ 1,236,701	50%	50%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,028,672	\$ -	\$ 956,142	\$ 956,142	\$ 1,072,530	47%	47%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,009	\$ -	\$ 88,198	\$ 88,198	\$ 81,812	52%	52%	
520	52006	Social Security/Employer Share (6.2%)		\$ 680,037	\$ -	\$ 341,018	\$ 341,018	\$ 339,019	50%	50%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,065	\$ -	\$ 6,258	\$ 6,258	\$ 5,807	52%	52%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,041	\$ -	\$ 79,855	\$ 79,855	\$ 79,186	50%	50%	
		Total Other Employment Costs (520)		\$ 5,530,863	\$ -	\$ 2,715,808	\$ 2,715,808	\$ 2,815,055	49%	49%	
540	54001	Mileage/Pvt Car in State		\$ 2,100	\$ -	\$ 111	\$ 111	\$ 1,989	5%	5%	
540	54003	Meals - In State		\$ 500	\$ -	\$ 614	\$ 614	\$ (114)	123%	123%	Board/Administrator Meeting
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	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	50%	50%	
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	\$ -	\$ 12,039	\$ 12,039	\$ 22,961	34%	34%	
550	54108	Athletic Travel		\$ 27,500	\$ -	\$ 14,846	\$ 14,846	\$ 12,654	54%	54%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,371,847	\$ -	\$ 530,412	\$ 530,412	\$ 841,435	39%	39%	
		Total Travel (540)		\$ 1,449,247	\$ -	\$ 562,925	\$ 562,925	\$ 886,323	39%	39%	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 12/31/2022	Actual @ 12/31/2022	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=50%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 13,125	\$ -	\$ 6,895	\$ 6,895	\$ 6,230	53%		
550	55007	Construction / Building Services		\$ 26,250	\$ -	\$ 17,784	\$ 17,784	\$ 8,466	68%		
550	55010	Medical Services (Contracted Nurse)		\$ 8,000	\$ -	\$ 36,941	\$ 36,941	\$ (28,941)	462%		Summer Coverage - ALP and ESY; HS & ES Nurse Coverage
550	55020	Legal Services		\$ 15,000	\$ -	\$ 13,410	\$ 13,410	\$ 1,591	89%		HS Lease Review
550	55030	Instructional Services		\$ 200,000	\$ -	\$ 78,431	\$ 78,431	\$ 121,569	39%		
550	55032	Related Services / Psych, PT, OT, Speech		\$ 250,000	\$ -	\$ 105,878	\$ 105,878	\$ 144,122	42%		
550	55033	Instr. Support Services		\$ 49,350	\$ -	\$ 33,249	\$ 33,249	\$ 16,102	67%		
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 75,525	\$ -	\$ 78,994	\$ 78,994	\$ (3,469)	105%	105%	Data Service Center contract paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 8,500	\$ 773	\$ 5,394	\$ 6,167	\$ 2,333	63%	73%	
550	55101	Postage		\$ 6,000	\$ -	\$ 1,153	\$ 1,153	\$ 4,847	19%		
550	55110	Security (monitoring, installation & maintenance)		\$ 70,000	\$ -	\$ 14,710	\$ 14,710	\$ 55,290	21%		
550	55125	Telephone Services		\$ 39,000	\$ -	\$ 17,797	\$ 17,797	\$ 21,203	46%		
550	55200	Water & Sewer		\$ 34,000	\$ -	\$ 24,007	\$ 24,007	\$ 9,993	71%		
550	55205	Electric		\$ 225,000	\$ -	\$ 114,120	\$ 114,120	\$ 110,880	51%		
550	55206	Natural Gas		\$ 75,000	\$ -	\$ 3,929	\$ 3,929	\$ 71,071	5%		
550	55371	Tuition Reimbursements		\$ 3,900	\$ -	\$ -	\$ -	\$ 3,900	0%		
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 394,750	\$ -	\$ 104,376	\$ 104,376	\$ 290,374	26%		
550	55402	Buildings - Office Space		\$ 17,500	\$ -	\$ 8,419	\$ 8,419	\$ 9,081	48%		
550	55452	Insurance (Bldg & Contents)		\$ 110,000	\$ -	\$ 114,271	\$ 114,271	\$ (4,271)	104%	104%	Annual Payments - most paid in 1st half of year
550	55453	Health Insurance		\$ -	\$ -	\$ 2,528	\$ 2,528	\$ (2,528)			
550	55507	Maintenance		\$ 122,000	\$ -	\$ 82,546	\$ 82,546	\$ 39,454	68%	68%	
550	55509	Software(non instructional)		\$ 50,000	\$ 933	\$ 14,393	\$ 15,325	\$ 34,675	29%		
550	55521	Data Storage/Back-up		\$ 32,500	\$ -	\$ 18,902	\$ 18,902	\$ 13,598	58%		
550	55600	Printing & Binding		\$ 1,500	\$ -	\$ 188	\$ 188	\$ 1,312	13%		
550	55610	Advertising		\$ 30,000	\$ -	\$ 14,394	\$ 14,394	\$ 15,606	48%		
550	55631	Association Dues & Conference Fees		\$ 25,000	\$ -	\$ 8,818	\$ 8,818	\$ 16,182	35%		
550	55647	Student Body Activity		\$ 115,000	\$ -	\$ 32,138	\$ 32,138	\$ 82,862	28%		
550	55667	Training		\$ 50,584	\$ -	\$ 34,259	\$ 34,259	\$ 16,324	68%		
550	55681	Employee Recognition/Teambuilding		\$ 52,000	\$ -	\$ 10,713	\$ 10,713	\$ 41,287	21%		
550	55692	Trash Removal		\$ 23,500	\$ -	\$ 13,572	\$ 13,572	\$ 9,928	58%		
		Total - Contracted Services (550)		\$ 2,122,984	\$ 1,706	\$ 1,012,209	\$ 1,013,915	\$ 1,109,068	48%	48%	
560	56000	Office Supplies		\$ 75,000	\$ 6,392	\$ 68,603	\$ 74,995	\$ 5	91%	100%	School Start-up
560	56070	Institutional Supplies (maintenance)		\$ 12,500	\$ -	\$ 5,158	\$ 5,158	\$ 7,342	41%		
560	56111	Food		\$ 365,000	\$ -	\$ 167,489	\$ 167,489	\$ 197,511	46%		
560	56128	Medical Supplies/Medicines/Health Aids		\$ 9,500	\$ -	\$ 9,849	\$ 9,849	\$ (349)	104%	104%	Will adjust projected costs in final budget
560	56141	Custodial Supplies		\$ 73,000	\$ -	\$ 30,583	\$ 30,583	\$ 42,417	42%		
560	56143	Cafeteria Supplies		\$ 29,690	\$ -	\$ 14,038	\$ 14,038	\$ 15,652	47%		
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	\$ 274,453	\$ 282,106	\$ 42,894	84%	87%	School Start-up
560	56157	Text Books/Library and Yearbooks		\$ 49,484	\$ -	\$ 26,746	\$ 26,746	\$ 22,738	54%		
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 17,500	\$ -	\$ 4,195	\$ 4,195	\$ 13,305	24%		
560	56950	Institutional Equipment (includes furniture)		\$ 1,001,442	\$ -	\$ 283,654	\$ 283,654	\$ 717,788	28%		
560	56960	Athletic Supplies		\$ 75,000	\$ -	\$ 74,331	\$ 74,331	\$ 669	99%	99%	Uniforms and Field Rental. will adjust projected cost in final budget
		Total Supplies/Materials (560)		\$ 2,038,216	\$ 14,044	\$ 965,927	\$ 979,972	\$ 1,058,244	47%	48%	
570	57011	Cafeteria Equipment		\$ 5,000	\$ -	\$ 261	\$ 261	\$ 4,739	5%		
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 5,000	\$ -	\$ 7,006	\$ 7,006	\$ (2,006)	140%	140%	New Smart Board & Cart - (Auditorium Classroom)
570	57210	Custodial/Maint Equipment		\$ 10,000	\$ -	\$ 3,734	\$ 3,734	\$ 6,266	37%		
570	57310	Refrig/Air Condit/Heat		\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	0%		
		Total Capital Outlay-Equipment (570)		\$ 40,000	\$ -	\$ 11,000	\$ 11,000	\$ 29,000	28%	28%	
580	58100	Land Improvements		\$ 20,000	\$ -	\$ 3,420	\$ 3,420	\$ 16,580	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	\$ 15,750	\$ 12,854,348	\$ 12,870,098	\$ 11,208,164	53%	53%	See Comments Above