

**Las Américas ASPIRA Academy Charter School**  
**Monthly Financial Report**



**Report Ending Date: January 31, 2023**  
**2023 Fiscal Year: July 1, 2022 to June 30, 2023**  
**Percent of Fiscal Year Complete: 58%**

**February 22, 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  
 Seven Months Ended January 31, 2023

**I) Budget vs. Actual Comparison @ January 31, 2023 (Summary Level):**

A) Revenues - FSF :		Full Year Budget	Actual @ 1/31/2023	FY22 Carryover	Total	% of Budget (Target >=58%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)								
State	00231 World Language	\$ -	\$ -	\$ -	\$ -		\$ -	
State	00368 College Access	\$ -	\$ -	\$ 5,490	\$ 5,490		\$ -	
State	05109 4 Hr Training - Bus Driver Training	\$ 1,344	\$ 1,344	\$ -	\$ 1,344	100%	\$ -	
State	05142 Driver's Ed	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05177 Charter Transportation	\$ 1,292,102	\$ 1,292,102	\$ -	\$ 1,292,102	100%	\$ -	
State	05193 Standards and Assessments Bus Driver Training	\$ 80	\$ 80	\$ -	\$ 80	100%	\$ -	
State	05213 Unit Formula	\$ 10,899,225	\$ 8,901,985	\$ 258,497	\$ 9,160,482	96%	\$ (391,240)	
State	05235 Technology Block Grant	\$ 31,605	\$ 31,605	\$ -	\$ 31,605	100%	\$ -	
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05289 Ed Sustainment Fund	\$ 236,153	\$ 236,153	\$ -	\$ 236,153	100%	\$ -	
State	05297 Education Opportunity Funding	\$ 425,281	\$ 425,281	\$ -	\$ 425,281	100%	\$ -	
State	05302 CPR Instruction	\$ 276	\$ 276	\$ -	\$ 276		\$ (0)	
State	05310 SSBG Reading	\$ 83,662	\$ 83,662	\$ -	\$ 83,662	100%	\$ -	
State	05311 Opportunity Fund - Health & Reading Support	\$ 276,761	\$ 276,761	\$ -	\$ 276,761	100%	\$ -	
State	05313 Charter Exclusion - Transferred from 05213	\$ -	\$ 1,606,000	\$ -	\$ 1,606,000		\$ -	
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05317 Child Safety Awareness	\$ 2,450	\$ 2,450	\$ -	\$ 2,450	100%	\$ -	
State	05319 Mental Health Services	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05389 Sub Reimbursement - Parental Leave	\$ 12,091	\$ 12,091	\$ -	\$ 12,091		\$ -	
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08940 Program Supplement	\$ 33,870	\$ 33,870	\$ -	\$ 33,870		\$ -	
State	08942 Mental Health	\$ 99,617	\$ 99,617	\$ -	\$ 99,617		\$ -	
State	10171 School Safety and Security	\$ 69,809	\$ -	\$ -	\$ -	0%	\$ (69,809)	
State	50022 Minor Capital Improvements	\$ 193,504	\$ 193,504	\$ -	\$ 193,504	100%	\$ -	
	<b>Subtotal State</b>	<b>\$ 13,657,830</b>	<b>\$ 13,196,781</b>	<b>\$ 263,987</b>	<b>\$ 13,460,768</b>	<b>97%</b>	<b>\$ (461,049)</b>	<b>Favorable</b>
Local	91100 Cafeteria	\$ 775,000	\$ 393,558	\$ 217,583	\$ 611,141	51%	\$ (381,442)	
Local	91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 103,536	\$ -	\$ 103,536		\$ -	
Local	98000 District Funding	\$ 6,712,946	\$ 6,609,410	\$ 2,978,436	\$ 9,587,845	100%	\$ 0	
Local	98000 Other	\$ 230,000	\$ 116,642	\$ -	\$ 116,642	51%	\$ (113,358)	
Local	98041 CSRP	\$ -	\$ -	\$ 16	\$ 16		\$ -	
Local	98060 Early Childhood	\$ 3,000	\$ 789	\$ 9,090	\$ 9,879		\$ (2,211)	
Local	98079 Contingency	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
Local	98139 Before & After Care	\$ 242,000	\$ 116,789	\$ 65,969	\$ 182,758	48%	\$ (125,211)	
Local	98159 Donations	\$ 20,000	\$ 19,472	\$ 23,643	\$ 43,116	97%	\$ (528)	
Local	98205 Summer Camp	\$ 84,000	\$ 45,605	\$ 90,574	\$ 136,178	54%	\$ (38,395)	
Local	98255 Donations II (Capital Campaign)	\$ 425,000	\$ 405,055	\$ 1,389,169	\$ 1,794,225	95%	\$ (19,945)	
Local	99126 Local Grants	\$ 335,000	\$ 335,000	\$ 7,366	\$ 342,366	100%	\$ -	
Local	99150 CSD Settlement	\$ 211,831	\$ 169,465	\$ -	\$ 169,465	80%	\$ (42,365)	
	<b>Subtotal Local</b>	<b>\$ 9,038,777</b>	<b>\$ 8,315,323</b>	<b>\$ 4,986,313</b>	<b>\$ 13,301,636</b>	<b>92%</b>	<b>\$ (723,454)</b>	<b>Favorable</b>
Federal	40114 Title II - FY22	\$ -	\$ -	\$ 32,016	\$ 32,016		\$ -	
Federal	40114 Title II - FY23	\$ 83,078	\$ 83,078	\$ -	\$ 83,078	100%	\$ -	
Federal	40532 Title IV - FY22	\$ -	\$ -	\$ 29,770	\$ 29,770		\$ -	
Federal	40532 Title IV - FY23	\$ 35,630	\$ 35,630	\$ -	\$ 35,630	100%	\$ -	
Federal	40554 Title I - FY22	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal	40554 Title I - FY23	\$ 394,986	\$ 394,986	\$ -	\$ 394,986	100%	\$ -	
Federal	40560 Title III ELL - FY22	\$ -	\$ -	\$ 4,188	\$ 4,188		\$ -	
Federal	40560 Title III ELL & Immigrant - FY23	\$ 37,199	\$ 37,199	\$ -	\$ 37,199	100%	\$ -	
Federal	40564 IDEA B - FY22	\$ -	\$ -	\$ 58,890	\$ 58,890		\$ -	
Federal	40564 IDEA B - FY23	\$ 243,384	\$ 243,384	\$ -	\$ 243,384	100%	\$ -	
Federal	40565 IDEA Preschool - FY22	\$ -	\$ -	\$ 3,175	\$ 3,175		\$ -	
Federal	40565 IDEA Preschool - FY23	\$ 7,173	\$ 7,173	\$ -	\$ 7,173	100%	\$ -	
Federal	40715 ARP - HCY	\$ -	\$ -	\$ 8,029	\$ 8,029		\$ -	
Federal	40730 COVID-19 Education Funding - FY21	\$ -	\$ -	\$ 107,636	\$ 107,636		\$ -	
Federal	40820 COVID-19 Education Funding - ARP	\$ -	\$ (225)	\$ 1,446,925	\$ 1,446,700		\$ (225)	
Federal	40921 ARP COVID IDEA 611 - FY22	\$ -	\$ -	\$ 26,953	\$ 26,953		\$ -	
Federal	40924 ARP COVID State FscI - FY21	\$ 2,560	\$ 2,560	\$ -	\$ 2,560	100%	\$ -	
Federal	41015 CTE Perkins - FY22	\$ -	\$ -	\$ 23,530	\$ 23,530		\$ -	
Federal	41015 CTE Perkins - FY23	\$ 30,204	\$ 30,204	\$ -	\$ 30,204	100%	\$ -	
Federal	TBD Targeted Support and Improvement (TSI) Grant	\$ 48,026	\$ -	\$ -	\$ -	0%	\$ -	
	<b>Subtotal Federal</b>	<b>\$ 882,240</b>	<b>\$ 833,989</b>	<b>\$ 1,741,113</b>	<b>\$ 2,575,102</b>	<b>95%</b>	<b>\$ (225)</b>	<b>Favorable</b>
	<b>FSF Revenue</b>	<b>\$ 23,578,847</b>	<b>\$ 22,346,093</b>	<b>\$ 6,991,413</b>	<b>\$ 29,337,506</b>	<b>95%</b>	<b>\$ (1,232,755)</b>	<b>Favorable</b>
	Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,132	\$ -	\$ 1,132	N/A	\$ (68)	
	<b>Total Revenue</b>	<b>\$ 23,580,047</b>	<b>\$ 22,347,225</b>	<b>\$ 6,991,413</b>	<b>\$ 29,338,638</b>	<b>95%</b>	<b>\$ (1,232,823)</b>	<b>Favorable</b>
	<b>Total FSF Revenue (FY23 and FY22 C/O)</b>	<b>\$ 30,570,260</b>						

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Seven Months Ended January 31, 2023

**B) Expenses - FSF:**

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 1/31/2023	% of Budget (Target <=58%)	Remaining Balance	Variance
Salaries (510)	\$ 11,030,860	\$ 6,512,263	59%	\$ 4,518,597	Favorable
Other Employment Costs (520)	\$ 5,522,019	\$ 3,131,474	57%	\$ 2,390,544	Favorable
Travel (540)	\$ 1,421,652	\$ 696,662	49%	\$ 724,990	Favorable
Contracted Services (550)	\$ 2,353,000	\$ 1,246,163	53%	\$ 1,106,837	Favorable
Supplies & Materials (560)	\$ 2,180,742	\$ 1,069,090	49%	\$ 1,111,652	Favorable
Capital Outlay-Equipment (570)	\$ 37,500	\$ 10,150	27%	\$ 27,350	Favorable
Capital Outlay-Property (580)	\$ 1,915,360	\$ 1,896,280	99%	\$ 19,080	Unfavorable <sup>1</sup>
	<b>\$ 24,461,133</b>	<b>\$ 14,562,083</b>	<b>60%</b>	<b>\$ 9,899,050</b>	<b>Favorable</b>

**Net FSF Excess or (Deficit) for Year**

<b>\$ 14,775,422</b>
Note: YTD Revenue Minus YTD Expenditures

**Contingency Reserve (2%)**

\$ (402,364)
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**FSF Cash Balance less required Contingency Reserve**

\$ 14,373,058
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**Variance Notes\*:**

<sup>1</sup> Bond Debt Service paid

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

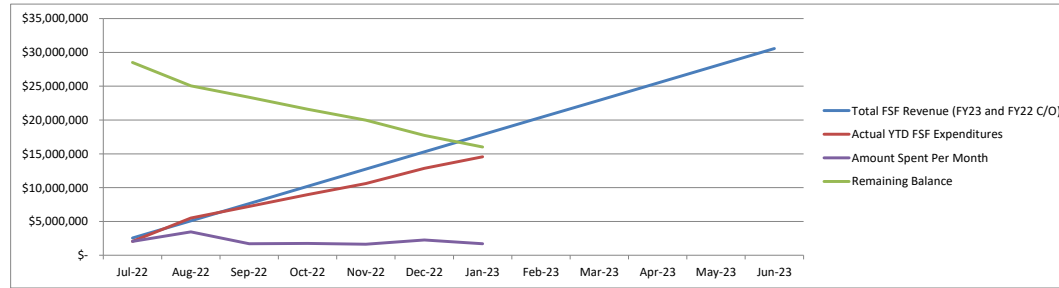
SEVEN MONTHS = 58%

EXPENDITURE VARIANCE >= 83%

**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)	\$ 2,547,522	\$ 5,095,043	\$ 7,642,565	\$ 10,190,087	\$ 12,737,608	\$ 15,285,130	\$ 17,832,652	\$ 20,380,173	\$ 22,927,695	\$ 25,475,217	\$ 28,022,738	\$ 30,570,260		
Actual YTD FSF Expenditures	\$ 2,060,618	\$ 5,515,682	\$ 7,210,778	\$ 8,966,402	\$ 10,594,759	\$ 12,854,348	\$ 14,562,083						\$ 2,080,298	\$ 1,755,623
Amount Spent Per Month	\$ 2,060,618	\$ 3,455,064	\$ 1,695,096	\$ 1,755,623	\$ 1,628,357	\$ 2,259,589	\$ 1,707,735							
Remaining Balance	\$ 28,509,642	\$ 25,054,578	\$ 23,359,482	\$ 21,603,858	\$ 19,975,501	\$ 17,715,912	\$ 16,008,177							\$ 5,606,689.31

Projected Ending Balance\* = \$ 5,606,689.31  
 \*Does not include encumbrances or petty cash



**iii) Local Funding Update:**

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	18	\$ 49,834	\$ 49,834	\$ (0)	1.34%
Brandywine	17	\$ 105,684	\$ 105,684	\$ -	1.27%
Caesar Rodney	1	\$ 1,553	\$ 1,553	\$ -	0.07%
Capital	1	\$ 1,288	\$ 1,288	\$ -	0.07%
Christina	799	\$ 4,168,593	\$ 4,168,593	\$ -	59.58%
Colonial	314	\$ 1,494,596	\$ 1,494,596	\$ -	23.42%
Red Clay	189	\$ 888,474	\$ 888,474	\$ -	14.09%
Smyrna	2	\$ 2,924	\$ 2,924	\$ -	0.15%
	<b>1341</b>	<b>\$ 6,712,946</b>	<b>\$ 6,712,946</b>	<b>\$ -</b>	<b>100%</b>

\*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Seven Months Ended January 31, 2023

**IV) Cash Position as of January 31, 2023:**

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received				% Expended &
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ -	\$ -	\$ -	\$ -	-
State	00368 College Access	\$ 5,490	\$ 1,125	\$ -	\$ 4,365	20%
State	05109 4 Hr Training - Bus Driver Training	\$ 1,344	\$ 160	\$ -	\$ 1,184	12%
State	05142 Driver's Ed	\$ -	\$ -	\$ -	\$ -	-
State	05177 Charter Transportation	\$ 1,292,102	\$ 629,763	\$ -	\$ 662,339	49%
State	05193 Standards and Assessments Bus Driver Training	\$ 80	\$ 80	\$ -	\$ -	100%
State	05213 Unit Formula	\$ 9,160,482	\$ 7,763,317	\$ -	\$ 1,397,165	85%
State	05235 Technology Block Grant	\$ 31,605	\$ 31,605	\$ -	\$ -	100%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	-
State	05289 Ed Sustainment Fund	\$ 236,153	\$ 121,075	\$ -	\$ 115,078	51%
State	05297 Education Opportunity Funding	\$ 425,281	\$ 198,859	\$ -	\$ 226,422	47%
State	05302 CPR Instruction	\$ 276	\$ 276	\$ -	\$ -	-
State	05310 SSBG Reading	\$ 83,662	\$ 49,702	\$ -	\$ 33,960	59%
State	05311 Opportunity Fund - Health & Reading Support	\$ 276,761	\$ 109,491	\$ -	\$ 167,270	40%
State	05313 Charter Exclusion - Transferred from 05213	\$ 1,606,000	\$ 1,606,000	\$ -	\$ -	100%
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	-
State	05317 Child Safety Awareness	\$ 2,450	\$ -	\$ -	\$ 2,450	0%
State	05319 Mental Health Services	\$ -	\$ -	\$ -	\$ -	-
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -	-
State	05389 Sub Reimbursement - Parental Leave	\$ 12,091	\$ -	\$ -	\$ 12,091	0%
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -	-
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -	-
State	08940 Program Supplement	\$ 33,870	\$ -	\$ -	\$ 33,870	0%
State	08942 Mental Health	\$ 99,617	\$ -	\$ -	\$ 99,617	0%
State	10171 School Safety & Security Fund	\$ -	\$ -	\$ -	\$ -	-
State	50022 Minor Capital Improvements	\$ 193,504	\$ 193,504	\$ -	\$ -	100%
Local	91100 Cafeteria	\$ 611,141	\$ 268,478	\$ -	\$ 342,663	44%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 103,536	\$ 103,536	\$ -	\$ -	100%
Local	98000 District Funding	\$ 9,704,487	\$ 2,455,517	\$ -	\$ 7,248,970	25%
Local	98041 CSRP	\$ 16	\$ 16	\$ -	\$ -	100%
Local	98060 Early Childhood	\$ 9,879	\$ -	\$ -	\$ 9,879	0%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	-
Local	98139 Before & After Care	\$ 182,758	\$ 129,298	\$ -	\$ 53,460	71%
Local	98159 Donations	\$ 43,116	\$ 453	\$ -	\$ 42,663	1%
Local	98205 Summer Camps	\$ 136,178	\$ 83,081	\$ -	\$ 53,097	61%
Local	98255 Local Donations II - Capital Campaign	\$ 1,794,225	\$ 241,533	\$ -	\$ 1,552,691	13%
Local	99126 Local Grants	\$ 342,366	\$ 1,435	\$ -	\$ 340,932	0%
Local	99150 CSD Settlement	\$ 169,465	\$ 38,278	\$ -	\$ 131,188	-
Federal	40114 Title II - FY22	\$ 32,016	\$ 32,016	\$ -	\$ -	100%
Federal	40114 Title II - FY23	\$ 83,078	\$ -	\$ -	\$ 83,078	-
Federal	40532 Title IV - FY22	\$ 29,770	\$ 29,770	\$ -	\$ -	100%
Federal	40532 Title IV - FY23	\$ 35,630	\$ -	\$ -	\$ 35,630	-
Federal	40554 Title I - FY22	\$ -	\$ -	\$ -	\$ -	-
Federal	40554 Title I - FY23	\$ 394,986	\$ 1,711	\$ -	\$ 393,275	-
Federal	40560 Title III ELL - FY22	\$ 4,188	\$ 4,188	\$ -	\$ -	100%
Federal	40560 Title III ELL & Immigrant - FY23	\$ 37,199	\$ 9,985	\$ -	\$ 27,214	-
Federal	40564 IDEA B - FY22	\$ 58,890	\$ 14,717	\$ -	\$ 44,173	25%
Federal	40564 IDEA B - FY23	\$ 243,384	\$ -	\$ -	\$ 243,384	-
Federal	40565 IDEA Preschool - FY22	\$ 3,175	\$ 3,175	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY23	\$ 7,173	\$ 1,180	\$ -	\$ 5,993	-
Federal	40715 ARP - HCY	\$ 8,029	\$ 78	\$ -	\$ 7,951	1%
Federal	40730 School Emergency Relief - FY22	\$ 107,636	\$ 93,665	\$ -	\$ 13,972	87%
Federal	40820 School Emergency Relief - ARP	\$ 1,446,700	\$ 298,090	\$ -	\$ 1,148,609	21%
Federal	40921 ARP COVID IDEA 611	\$ 26,953	\$ 20,235	\$ -	\$ 6,718	75%
Federal	40924 ARP COVID State FscI	\$ 2,560	\$ 2,560	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY22	\$ 23,530	\$ 23,530	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY23	\$ 30,204	\$ 600	\$ -	\$ 29,604	2%
Federal	TBD Targeted Support and Improvement (TSI) Grant	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		\$ 29,337,506	\$ 14,562,083	\$ -	\$ 14,775,422	50%
	Available Cash for High School - included above (within FSF)	\$ 1,794,225	\$ 241,533	\$ -	\$ 1,552,691	13%
	Petty Cash Fund Balance (outside FSF)	\$ 1,132	\$ -	\$ -	\$ -	-
	<b>Total</b>	<b>\$ 29,338,638</b>	<b>\$ 14,562,083.25</b>	<b>\$ -</b>	<b>\$ 14,775,422</b>	<b>50%</b>

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

<b>Name</b>	<b>Type</b>	<b>Purpose</b>	<b>FY</b>	<b>ASK</b>	<b>Award</b>
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		
			<b>Total</b>	<b>\$ 5,456,442</b>	<b>\$ 4,663,942</b>

Las Américas ASPIRA Academy Charter School  
 Financial Expenditure Detail Update - Cash Basis  
 Seven Months Ended January 31, 2023

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 1/31/2023	Actual @ 1/31/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=58%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 11,030,860		\$ 6,512,263	\$ 6,512,263	\$ 4,518,597	59%	59%	Three Payroll months = July, December & June
		<b>Total Salaries/Other (510)</b>		<b>\$ 11,030,860</b>	<b>\$ -</b>	<b>\$ 6,512,263</b>	<b>\$ 6,512,263</b>	<b>\$ 4,518,597</b>	<b>59%</b>	<b>59%</b>	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,495,182		\$ 1,423,952	\$ 1,423,952	\$ 1,071,230	57%	57%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 1,999,865		\$ 1,118,004	\$ 1,118,004	\$ 881,861	56%	56%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,978		\$ 100,939	\$ 100,939	\$ 70,039	59%	59%	
520	52006	Social Security/Employer Share (6.2%)		\$ 683,913		\$ 390,086	\$ 390,086	\$ 293,827	57%	57%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,134		\$ 7,162	\$ 7,162	\$ 4,972	59%	59%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,947		\$ 91,331	\$ 91,331	\$ 68,616	57%	57%	
		<b>Total Other Employment Costs (520)</b>		<b>\$ 5,522,019</b>	<b>\$ -</b>	<b>\$ 3,131,474</b>	<b>\$ 3,131,474</b>	<b>\$ 2,390,544</b>	<b>57%</b>	<b>57%</b>	
540	54001	Mileage/Pvt Car in State		\$ 2,000	\$ -	\$ 111	\$ 111	\$ 1,889	6%	6%	
540	54003	Meals - In State		\$ 1,800	\$ -	\$ 614	\$ 614	\$ 1,186	34%	34%	
540	54101	Mileage/Pvt Car out of State		\$ 750	\$ -	\$ 376	\$ 376	\$ 374	50%	50%	
540	54103	Meals - Out of State		\$ 1,000	\$ -	\$ 457	\$ 457	\$ 543	46%	46%	
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	\$ -	\$ 3,176	\$ 3,176	\$ 1,824	64%	64%	
540	54107	Student Travel - Field Trips		\$ 32,000	\$ -	\$ 14,634	\$ 14,634	\$ 17,366	46%	46%	
550	54108	Athletic Travel		\$ 39,000	\$ -	\$ 17,931	\$ 17,931	\$ 21,069	46%	46%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,334,102	\$ -	\$ 656,365	\$ 656,365	\$ 677,737	49%	49%	
		<b>Total Travel (540)</b>		<b>\$ 1,421,652</b>	<b>\$ -</b>	<b>\$ 696,662</b>	<b>\$ 696,662</b>	<b>\$ 724,990</b>	<b>49%</b>	<b>49%</b>	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 1/31/2023	Actual @ 1/31/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=58%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 14,500		\$ 7,227	\$ 7,227	\$ 7,273	50%	50%	
550	55007	Construction / Building Services		\$ 26,250		\$ 19,818	\$ 19,818	\$ 6,432	75%	75%	
550	55010	Medical Services (Contracted Nurse)		\$ 42,000		\$ 37,387	\$ 37,387	\$ 4,613	89%	89%	Summer Coverage - ALP and ESY; HS & ES Nurse Coverage
550	55020	Legal Services		\$ 68,500		\$ 42,917	\$ 42,917	\$ 25,583	63%	63%	
550	55030	Instructional Services		\$ 220,000		\$ 99,404	\$ 99,404	\$ 120,596	45%	45%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 255,500		\$ 127,788	\$ 127,788	\$ 127,712	50%	50%	
550	55033	Instr. Support Services		\$ 74,000		\$ 46,670	\$ 46,670	\$ 27,331	63%	63%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 89,000		\$ 79,994	\$ 79,994	\$ 9,006	90%	90%	Audit and Data Service Fees paid for the year
550	55037	Food Service Operations / Equipment Maintenance		\$ 12,500		\$ 6,633	\$ 6,633	\$ 5,867	53%	53%	
550	55101	Postage		\$ 3,500		\$ 1,306	\$ 1,306	\$ 2,194	37%	37%	
550	55110	Security (monitoring, installation & maintenance)		\$ 138,000		\$ 20,496	\$ 20,496	\$ 117,504	15%	15%	
550	55125	Telephone Services		\$ 36,500		\$ 20,917	\$ 20,917	\$ 15,583	57%	57%	
550	55200	Water & Sewer		\$ 52,000		\$ 26,789	\$ 26,789	\$ 25,211	52%	52%	
550	55205	Electric		\$ 242,000		\$ 152,793	\$ 152,793	\$ 89,207	63%	63%	
550	55206	Natural Gas		\$ 52,000		\$ 20,522	\$ 20,522	\$ 31,478	39%	39%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ 5,200	\$ 5,200	\$ 24,800	17%	17%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 335,000		\$ 110,948	\$ 110,948	\$ 224,052	33%	33%	
550	55402	Buildings - Office Space		\$ 17,500		\$ 9,873	\$ 9,873	\$ 7,627	56%	56%	
550	55452	Insurance (Bldg & Contents)		\$ 117,000		\$ 114,271	\$ 114,271	\$ 2,729	98%	98%	Annual Payments - most paid in 1st half of year
550	55453	Health Insurance		\$ 4,500		\$ 2,528	\$ 2,528	\$ 1,972			
550	55507	Maintenance		\$ 173,000		\$ 96,145	\$ 96,145	\$ 76,855	56%	56%	
550	55509	Software(non instructional)		\$ 38,500		\$ 18,168	\$ 18,168	\$ 20,332	47%	47%	
550	55521	Data Storage/Back-up		\$ 42,500		\$ 20,582	\$ 20,582	\$ 21,918	48%	48%	
550	55600	Printing & Binding		\$ 1,000		\$ 196	\$ 196	\$ 804	20%	20%	
550	55610	Advertising		\$ 30,000		\$ 14,394	\$ 14,394	\$ 15,606	48%	48%	
550	55631	Association Dues & Conference Fees		\$ 33,500		\$ 32,223	\$ 32,223	\$ 1,277	96%	96%	DCSN and Avid Membership fees paid for year
550	55647	Student Body Activity		\$ 81,000		\$ 42,032	\$ 42,032	\$ 38,968	52%	52%	
550	55667	Training		\$ 70,500		\$ 34,748	\$ 34,748	\$ 35,752	49%	49%	
550	55681	Employee Recognition/Teambuilding		\$ 23,500		\$ 18,115	\$ 18,115	\$ 5,385	77%	77%	
550	55692	Trash Removal		\$ 29,250		\$ 16,076	\$ 16,076	\$ 13,174	55%	55%	
		<b>Total - Contracted Services (550)</b>		<b>\$ 2,353,000</b>	<b>\$ -</b>	<b>\$ 1,246,163</b>	<b>\$ 1,246,163</b>	<b>\$ 1,106,837</b>	<b>53%</b>	<b>53%</b>	
560	56000	Office Supplies		\$ 155,000		\$ 75,636	\$ 75,636	\$ 79,364	49%	49%	
560	56070	Institutional Supplies (maintenance)		\$ 12,500		\$ 5,158	\$ 5,158	\$ 7,342	41%	41%	
560	56111	Food		\$ 407,000		\$ 203,993	\$ 203,993	\$ 203,007	50%	50%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 19,700		\$ 10,348	\$ 10,348	\$ 9,352	53%	53%	
560	56141	Custodial Supplies		\$ 73,000		\$ 36,117	\$ 36,117	\$ 36,883	49%	49%	
560	56143	Cafeteria Supplies		\$ 31,500		\$ 17,602	\$ 17,602	\$ 13,898	56%	56%	
560	56145	Computer Supplies (non-instructional)		\$ 15,100		\$ 7,895	\$ 7,895	\$ 7,205	52%	52%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 325,000		\$ 284,136	\$ 284,136	\$ 40,864	87%	87%	Majority of Instructional Supplies purchased in 1st quarter of year
560	56157	Text Books/Library and Yearbooks		\$ 58,000		\$ 36,745	\$ 36,745	\$ 21,255	63%	63%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 12,500		\$ 4,195	\$ 4,195	\$ 8,305	34%	34%	
560	56950	Institutional Equipment (includes furniture)		\$ 839,205		\$ 297,229	\$ 297,229	\$ 541,976	35%	35%	
560	56960	Athletic Supplies		\$ 232,237		\$ 90,036	\$ 90,036	\$ 142,201	39%	39%	
		<b>Total Supplies/Materials (560)</b>		<b>\$ 2,180,742</b>	<b>\$ -</b>	<b>\$ 1,069,090</b>	<b>\$ 1,069,090</b>	<b>\$ 1,111,652</b>	<b>49%</b>	<b>49%</b>	
570	57011	Cafeteria Equipment		\$ 2,000		\$ 261	\$ 261	\$ 1,739	13%	13%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 12,000		\$ 9,141	\$ 9,141	\$ 2,860	76%	76%	
570	57210	Custodial/Maint Equipment		\$ 3,500		\$ 749	\$ 749	\$ 2,751	21%	21%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
		<b>Total Capital Outlay-Equipment (570)</b>		<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ 10,150</b>	<b>\$ 10,150</b>	<b>\$ 27,350</b>	<b>27%</b>	<b>27%</b>	
580	58100	Land Improvements		\$ 22,500		\$ 3,420	\$ 3,420	\$ 19,080	15%	15%	
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		\$ -		\$ -	\$ -	\$ -			
		<b>Total Capital Outlay-Property (580)</b>		<b>\$ 1,915,360</b>	<b>\$ -</b>	<b>\$ 1,896,280</b>	<b>\$ 1,896,280</b>	<b>\$ 19,080</b>	<b>99%</b>	<b>99%</b>	See Comments Above
		<b>Grand Totals - All Categories</b>		<b>\$ 24,461,133</b>	<b>\$ -</b>	<b>\$ 14,562,083</b>	<b>\$ 14,562,083</b>	<b>\$ 9,899,050</b>	<b>60%</b>	<b>60%</b>	See Comments Above