

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: April 30, 2023
2023 Fiscal Year: July 1, 2022 to June 30, 2023
Percent of Fiscal Year Complete: 83%

May 24, 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

Robert Redden-Huff

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 – Chief Executive Officer

Kellie Cruz - Director of Finance / Parent Representative

Lucy Li – Community Representative

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Ten Months Ended April 30, 2023

I) Budget vs. Actual Comparison @ April 30, 2023 (Summary Level):

A) Revenues - FSF :

(Reconciled from DGL018 & DGL060)

	Full Year Budget	Actual @ 4/30/2023	FY22 Carryover	Total	% of Budget (Target >=83%)*	Difference*	Variance*
State 00231 World Language	\$ -	\$ 720	\$ -	\$ 720		\$ -	
State 00368 College Access	\$ -	\$ -	\$ 5,490	\$ 5,490		\$ -	
State 05109 4 Hr Training - Bus Driver Training	\$ 1,344	\$ 1,512	\$ -	\$ 1,512	113%	\$ 168	
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	\$ 9,164,740	\$ 258,497	\$ 9,423,237	102%	\$ 170,838	
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	\$ -	\$ 4,762	\$ -	\$ 4,762		\$ 4,762	
State 05389 Sub Reimbursement - Parental Leave	\$ 12,091	\$ 12,091	\$ -	\$ 12,091		\$ -	
State 08900 One-Time Salary Supplement (27th Pay)	\$ -	\$ 299,323	\$ -	\$ 299,323		\$ -	
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	\$ 69,809	\$ -	\$ 69,809	100%	\$ -	
State 10337 Enhanced MCI	\$ -	\$ 131,439	\$ -	\$ 131,439		\$ 131,439	
State 50022 Minor Capital Improvements	\$ 193,504	\$ 193,504	\$ -	\$ 193,504	100%	\$ -	
Subtotal State	\$ 13,657,830	\$ 13,965,757	\$ 263,987	\$ 14,229,744	102%	\$ 307,927	Favorable
Local 91100 Cafeteria	\$ 775,000	\$ 684,650	\$ 217,583	\$ 902,233	88%	\$ (90,350)	\$ 5,250,300
Local 91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 106,743	\$ -	\$ 106,743		\$ -	
Local 98000 District Funding	\$ 6,712,946	\$ 6,606,203	\$ 2,978,436	\$ 9,584,639	100%	\$ 0	
Local 98000 Other	\$ 230,000	\$ 216,244	\$ -	\$ 216,244	94%	\$ (13,756)	
Local 98041 CSRP	\$ -	\$ -	\$ 16	\$ 16		\$ -	
Local 98060 Early Childhood	\$ 3,000	\$ 2,504	\$ 9,090	\$ 11,594	83%	\$ (496)	
Local 98079 Contingency	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local 98133 Construction Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
Local 98139 Before & After Care	\$ 242,000	\$ 167,757	\$ 65,969	\$ 233,725	69%	\$ (74,244)	
Local 98159 Donations	\$ 20,000	\$ 21,237	\$ 23,643	\$ 44,880	106%	\$ 1,237	
Local 98205 Summer Camp	\$ 84,000	\$ 79,096	\$ 90,574	\$ 169,670	94%	\$ (4,904)	
Local 98255 Donations II (Capital Campaign)	\$ 425,000	\$ 442,733	\$ 1,389,169	\$ 1,831,902	104%	\$ 17,733	
Local 99126 Local Grants	\$ 335,000	\$ 335,000	\$ 7,366	\$ 342,366	100%	\$ -	
Local 99150 CSD Settlement	\$ 211,831	\$ 212,492	\$ -	\$ 212,492	100%	\$ 662	
Subtotal Local	\$ 9,038,777	\$ 8,874,660	\$ 4,986,313	\$ 13,860,973	98%	\$ (164,117)	Favorable
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	\$ -	\$ 487	\$ 23,530	\$ 24,018		\$ -	
Federal 41015 CTE Perkins - FY23	\$ 30,204	\$ 30,204	\$ -	\$ 30,204	100%	\$ -	
Federal 40554 Targeted Support and Improvement (TSI) Grant	\$ 48,026	\$ 96,051	\$ -	\$ 96,051	200%	\$ 48,025	
Subtotal Federal	\$ 882,240	\$ 930,528	\$ 1,741,113	\$ 2,671,640	105%	\$ 47,800	Favorable
FSF Revenue	\$ 23,578,847	\$ 23,770,944	\$ 6,991,413	\$ 30,762,357	101%	\$ 192,097	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,660	\$ -	\$ 1,660	N/A	\$ 460	
Total Revenue	\$ 23,580,047	\$ 23,772,604	\$ 6,991,413	\$ 30,764,017	101%	\$ 192,556	Favorable
Total FSF Revenue (FY23 and FY22 C/O)	\$ 30,570,260						

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Ten Months Ended April 30, 2023

B) Expenses - FSF:
 (Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 4/30/2023	% of Budget (Target <=83%)	Remaining Balance	Variance
Salaries (510)	\$ 11,030,860	\$ 9,039,851	82%	\$ 1,991,009	Favorable
Other Employment Costs (520)	\$ 5,522,019	\$ 4,419,623	80%	\$ 1,102,396	Favorable
Travel (540)	\$ 1,421,652	\$ 1,103,323	78%	\$ 318,329	Favorable
Contracted Services (550)	\$ 2,353,000	\$ 1,820,704	77%	\$ 532,296	Favorable
Supplies & Materials (560)	\$ 2,180,742	\$ 1,408,289	65%	\$ 772,453	Favorable
Capital Outlay-Equipment (570)	\$ 37,500	\$ 11,434	30%	\$ 26,066	Favorable
Capital Outlay-Property (580)	\$ 1,915,360	\$ 1,905,230	99%	\$ 10,130	Favorable
	\$ 24,461,133	\$ 19,708,454	81%	\$ 4,752,679	Favorable

Net FSF Excess or (Deficit) for Year

\$ 11,053,903
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 10,651,539

Variance Notes:

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

TEN MONTHS = 83%

EXPENDITURE VARIANCE >= 108%

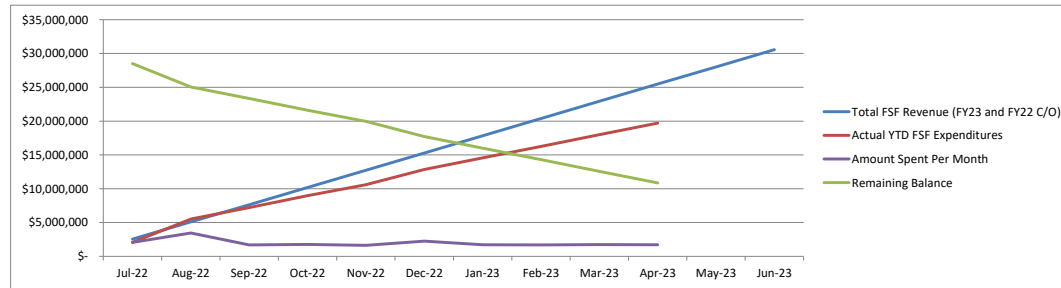
II) YTD Budget vs. Expenditure Trending:

	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	\$ 1,970,845	\$ 1,723,538
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	\$ 16,261,378	\$ 17,998,690	\$ 19,708,454				
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	\$ 1,699,295	\$ 1,737,312	\$ 1,709,764				
Remaining Balance	\$ 28,509,642	\$ 25,054,578	\$ 23,359,482	\$ 21,603,858	\$ 19,975,501	\$ 17,715,912	\$ 16,008,177	\$ 14,308,882	\$ 12,571,570	\$ 10,861,806				

Projected Ending Balance* =

\$ 6,920,115.37

*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%
	1341	\$ 6,712,946	\$ 6,712,946	\$ -	100%

*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Ten Months Ended April 30, 2023

IV) Cash Position as of April 30, 2023:

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received				% Expended &
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ 720	\$ 720	\$ -	\$ -	
State	00368 College Access	\$ 5,490	\$ 2,700	\$ -	\$ 2,790.00	49%
State	05109 4 Hr Training - Bus Driver Training	\$ 1,512	\$ 1,512	\$ -	\$ -	100%
State	05142 Driver's Ed	\$ -	\$ -	\$ -	\$ -	
State	05177 Charter Transportation	\$ 1,292,102	\$ 1,007,621	\$ -	\$ 284,481.05	78%
State	05193 Standards and Assessments Bus Driver Training	\$ 80	\$ 80	\$ -	\$ -	100%
State	05213 Unit Formula	\$ 9,423,237	\$ 8,694,331	\$ -	\$ 728,905.97	92%
State	05235 Technology Block Grant	\$ 31,605	\$ 31,605	\$ -	\$ -	100%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	
State	05289 Ed Sustainment Fund	\$ 236,153	\$ 175,014	\$ -	\$ 61,139.24	74%
State	05297 Education Opportunity Funding	\$ 425,281	\$ 325,712	\$ -	\$ 99,568.52	77%
State	05302 CPR Instruction	\$ 276	\$ 276	\$ -	\$ -	
State	05310 SSBG Reading	\$ 83,662	\$ 83,662	\$ -	\$ -	100%
State	05311 Opportunity Fund - Health & Reading Support	\$ 276,761	\$ 225,531	\$ -	\$ 51,230.10	81%
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	\$ 1,586	\$ -	\$ 864.17	65%
State	05319 Mental Health Services	\$ -	\$ -	\$ -	\$ -	
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ 4,762	\$ 4,762	\$ -	\$ -	
State	05389 Sub Reimbursement - Parental Leave	\$ 12,091	\$ -	\$ -	\$ 12,091.00	0%
State	08900 One-Time Salary Supplement (27th Pay)	\$ 299,323	\$ 299,323	\$ -	\$ -	100%
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -	
State	08940 Program Supplement	\$ 33,870	\$ 33,870	\$ -	\$ -	100%
State	08942 Mental Health	\$ 99,617	\$ 42,038	\$ -	\$ 57,578.95	42%
State	10171 School Safety & Security Fund	\$ 69,809	\$ 69,809	\$ -	\$ -	
State	10337 Enhanced MCI	\$ 131,439	\$ -	\$ -	\$ 131,439.00	
State	50022 Minor Capital Improvements	\$ 193,504	\$ 193,504	\$ -	\$ -	100%
Local	91100 Cafeteria	\$ 898,883	\$ 653,938	\$ -	\$ 244,944.75	73%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 106,743	\$ 106,743	\$ -	\$ -	100%
Local	98000 District Funding	\$ 9,803,496	\$ 3,600,681	\$ -	\$ 6,202,815.33	37%
Local	98041 CSR	\$ 16	\$ 16	\$ -	\$ -	100%
Local	98060 Early Childhood	\$ 11,594	\$ 11,594	\$ -	\$ -	100%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	
Local	98139 Before & After Care	\$ 234,462	\$ 174,215	\$ -	\$ 60,247.16	74%
Local	98159 Donations	\$ 44,880	\$ 562	\$ -	\$ 44,318.10	1%
Local	98205 Summer Camps	\$ 169,670	\$ 84,854	\$ -	\$ 84,815.25	50%
Local	98255 Local Donations II - Capital Campaign	\$ 1,831,902	\$ 424,534	\$ -	\$ 1,407,368.27	23%
Local	99126 Local Grants	\$ 342,366	\$ 340,713	\$ -	\$ 1,653.64	100%
Local	99150 CSD Settlement	\$ 212,492	\$ 212,492	\$ -	\$ -	
Federal	40114 Title II - FY22	\$ 32,016	\$ 32,016	\$ -	\$ -	100%
Federal	40114 Title II - FY23	\$ 83,078	\$ -	\$ -	\$ 83,078.00	
Federal	40532 Title IV - FY22	\$ 29,770	\$ 29,770	\$ -	\$ -	100%
Federal	40532 Title IV - FY23	\$ 35,630	\$ -	\$ -	\$ 35,630.00	
Federal	40554 Title I - FY22	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Title I - FY23	\$ 394,986	\$ 373,639	\$ -	\$ 21,346.55	
Federal	40560 Title III ELL - FY22	\$ 4,188	\$ 4,188	\$ -	\$ -	100%
Federal	40560 Title III ELL & Immigrant - FY23	\$ 37,199	\$ 17,398	\$ -	\$ 19,800.62	
Federal	40564 IDEA B - FY22	\$ 58,890	\$ 38,669	\$ -	\$ 20,220.05	66%
Federal	40564 IDEA B - FY23	\$ 243,384	\$ 116,472	\$ -	\$ 126,911.53	
Federal	40565 IDEA Preschool - FY22	\$ 3,175	\$ 3,175	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY23	\$ 7,173	\$ 3,735	\$ -	\$ 3,438.00	
Federal	40715 ARP - HCY	\$ 8,029	\$ 572	\$ -	\$ 7,456.90	7%
Federal	40730 School Emergency Relief - FY22	\$ 107,636	\$ 107,636	\$ -	\$ -	100%
Federal	40820 School Emergency Relief - ARP	\$ 1,446,700	\$ 518,460	\$ -	\$ 928,239.57	36%
Federal	40921 ARP COVID IDEA 611	\$ 26,953	\$ 26,033	\$ -	\$ 920.56	97%
Federal	40924 ARP COVID State FscI	\$ 2,560	\$ 2,560	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY22	\$ 24,018	\$ 23,530	\$ -	\$ 487.26	98%
Federal	41015 CTE Perkins - FY23	\$ 30,204	\$ 600	\$ -	\$ 29,604.00	2%
Federal	TBD Targeted Support and Improvement (TSI) Grant	\$ 96,051	\$ -	\$ -	\$ 96,051.39	
		\$ 30,762,357	\$ 19,708,454	\$ -	\$ 11,053,902.93	64%
	Available Cash for High School - included above (within FSF)	\$ 1,831,902	\$ 424,534	\$ -	\$ 1,407,368	23%
	Petty Cash Fund Balance (outside FSF)	\$ 1,660	\$ -	\$ -	\$ -	
	Total	\$ 30,764,017	\$ 19,708,454.00	\$ -	\$ 11,055,563	64%

Title I and TSI
 \$ 117,397.94

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
Alan Levin - Happy Difference Foundation	Private	High School	FY23		\$ 10,000
Chester County Community Foundation	Private	High School	FY23		\$ 5,000
			Total	\$ 5,456,442	\$ 4,678,942

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Ten Months Ended April 30, 2023

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 4/30/2023	Actual @ 4/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 11,030,860		\$ 9,039,851	\$ 9,039,851	\$ 1,991,009	82%	82%	Three Payroll months = July, December & June
		Total Salaries/Other (510)		\$ 11,030,860		\$ 9,039,851	\$ 9,039,851	\$ 1,991,009	82%	82%	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,495,182		\$ 1,974,194	\$ 1,974,194	\$ 520,987	79%	79%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 1,999,865		\$ 1,627,704	\$ 1,627,704	\$ 372,161	81%	81%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,978		\$ 140,117	\$ 140,117	\$ 30,861	82%	82%	
520	52006	Social Security/Employer Share (6.2%)		\$ 683,913		\$ 541,033	\$ 541,033	\$ 142,880	79%	79%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,134		\$ 9,941	\$ 9,941	\$ 2,193	82%	82%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,947		\$ 126,633	\$ 126,633	\$ 33,314	79%	79%	
		Total Other Employment Costs (520)		\$ 5,522,019	\$ -	\$ 4,419,623	\$ 4,419,623	\$ 1,102,396	80%	80%	
540	54001	Mileage/Pvt Car in State		\$ 2,000		\$ 146	\$ 146	\$ 1,854	7%	7%	
540	54003	Meals - In State		\$ 1,800		\$ 614	\$ 614	\$ 1,186	34%	34%	
540	54101	Mileage/Pvt Car out of State		\$ 750		\$ 452	\$ 452	\$ 298	60%	60%	
540	54103	Meals - Out of State		\$ 1,000		\$ 1,006	\$ 1,006	\$ (6)	101%	101%	
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		\$ 4,964	\$ 4,964	\$ 36	99%	99%	
540	54107	Student Travel - Field Trips		\$ 32,000		\$ 22,583	\$ 22,583	\$ 9,417	71%	71%	
550	54108	Athletic Travel		\$ 39,000		\$ 33,501	\$ 33,501	\$ 5,499	86%	86%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,334,102		\$ 1,037,057	\$ 1,037,057	\$ 297,045	78%	78%	
		Total Travel (540)		\$ 1,421,652	\$ -	\$ 1,103,323	\$ 1,103,323	\$ 318,329	78%	78%	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 4/30/2023	Actual @ 4/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 14,500		\$ 10,453	\$ 10,453	\$ 4,047	72%	72%	
550	55007	Construction / Building Services		\$ 26,250		\$ 26,024	\$ 26,024	\$ 226	99%	99%	
550	55010	Medical Services (Contracted Nurse)		\$ 42,000		\$ 38,472	\$ 38,472	\$ 3,528	92%	92%	
550	55020	Legal Services		\$ 68,500		\$ 60,873	\$ 60,873	\$ 7,627	89%	89%	
550	55030	Instructional Services		\$ 220,000		\$ 193,688	\$ 193,688	\$ 26,312	88%	88%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 255,500		\$ 227,324	\$ 227,324	\$ 28,176	89%	89%	
550	55033	Instr. Support Services		\$ 74,000		\$ 65,775	\$ 65,775	\$ 8,225	89%	89%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 89,000		\$ 84,493	\$ 84,493	\$ 4,507	95%	95%	
550	55037	Food Service Operations / Equipment Maintenance		\$ 12,500		\$ 7,591	\$ 7,591	\$ 4,909	61%	61%	
550	55101	Postage		\$ 3,500		\$ 2,175	\$ 2,175	\$ 1,325	62%	62%	
550	55110	Security (monitoring, installation & maintenance)		\$ 138,000		\$ 105,812	\$ 105,812	\$ 32,188	77%	77%	
550	55125	Telephone Services		\$ 36,500		\$ 29,819	\$ 29,819	\$ 6,681	82%	82%	
550	55200	Water & Sewer		\$ 52,000		\$ 40,537	\$ 40,537	\$ 11,463	78%	78%	
550	55205	Electric		\$ 242,000		\$ 188,633	\$ 188,633	\$ 53,367	78%	78%	
550	55206	Natural Gas		\$ 52,000		\$ 47,653	\$ 47,653	\$ 4,348	92%	92%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ 7,749	\$ 7,749	\$ 22,251	26%	26%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 335,000		\$ 123,307	\$ 123,307	\$ 211,693	37%	37%	
550	55402	Buildings - Office Space		\$ 17,500		\$ 14,234	\$ 14,234	\$ 3,266	81%	81%	
550	55452	Insurance (Bldg & Contents)		\$ 117,000		\$ 120,109	\$ 120,109	\$ (3,109)	103%	103%	
550	55453	Health Insurance		\$ 4,500		\$ 2,528	\$ 2,528	\$ 1,972	56%	56%	
550	55507	Maintenance		\$ 173,000		\$ 138,002	\$ 138,002	\$ 34,998	80%	80%	
550	55509	Software(non instructional)		\$ 38,500		\$ 31,990	\$ 31,990	\$ 6,510	83%	83%	
550	55521	Data Storage/Back-up		\$ 42,500		\$ 27,736	\$ 27,736	\$ 14,764	65%	65%	
550	55600	Printing & Binding		\$ 1,000		\$ 2,669	\$ 2,669	\$ (1,669)	267%	267%	Enrollment Letters - DSC
550	55610	Advertising		\$ 30,000		\$ 17,330	\$ 17,330	\$ 12,670	58%	58%	
550	55631	Association Dues & Conference Fees		\$ 33,500		\$ 30,798	\$ 30,798	\$ 2,702	92%	92%	
550	55647	Student Body Activity		\$ 81,000		\$ 64,069	\$ 64,069	\$ 16,931	79%	79%	
550	55667	Training		\$ 70,500		\$ 66,599	\$ 66,599	\$ 3,901	94%	94%	
550	55681	Employee Recognition/Teambuilding		\$ 23,500		\$ 22,267	\$ 22,267	\$ 1,233	95%	95%	
550	55692	Trash Removal		\$ 29,250		\$ 21,994	\$ 21,994	\$ 7,256	75%	75%	
		Total - Contracted Services (550)		\$ 2,353,000	\$ -	\$ 1,820,704	\$ 1,820,704	\$ 532,296	77%	77%	
560	56000	Office Supplies		\$ 155,000		\$ 86,130	\$ 86,130	\$ 68,870	56%	56%	
560	56070	Institutional Supplies (maintenance)		\$ 12,500		\$ 5,909	\$ 5,909	\$ 6,591	47%	47%	
560	56111	Food		\$ 407,000		\$ 309,962	\$ 309,962	\$ 97,038	76%	76%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 19,700		\$ 12,555	\$ 12,555	\$ 7,145	64%	64%	
560	56141	Custodial Supplies		\$ 73,000		\$ 66,537	\$ 66,537	\$ 6,463	91%	91%	
560	56143	Cafeteria Supplies		\$ 31,500		\$ 26,137	\$ 26,137	\$ 5,363	83%	83%	
560	56145	Computer Supplies (non-instructional)		\$ 15,100		\$ 8,435	\$ 8,435	\$ 6,665	56%	56%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 325,000		\$ 299,614	\$ 299,614	\$ 25,386	92%	92%	
560	56157	Text Books/Library and Yearbooks		\$ 58,000		\$ 41,085	\$ 41,085	\$ 16,915	71%	71%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 12,500		\$ 4,228	\$ 4,228	\$ 8,272	34%	34%	
560	56950	Institutional Equipment (includes furniture)		\$ 839,205		\$ 394,708	\$ 394,708	\$ 444,497	47%	47%	
560	56960	Athletic Supplies		\$ 232,237		\$ 152,990	\$ 152,990	\$ 79,248	66%	66%	
		Total Supplies/Materials (560)		\$ 2,180,742	\$ -	\$ 1,408,289	\$ 1,408,289	\$ 772,453	65%	65%	
570	57011	Cafeteria Equipment		\$ 2,000		\$ 261	\$ 261	\$ 1,739	13%	13%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 12,000		\$ 9,411	\$ 9,411	\$ 2,590	78%	78%	
570	57210	Custodial/Maint Equipment		\$ 3,500		\$ 1,763	\$ 1,763	\$ 1,737	50%	50%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
		Total Capital Outlay-Equipment (570)		\$ 37,500	\$ -	\$ 11,434	\$ 11,434	\$ 26,066	30%	30%	
580	58100	Land Improvements		\$ 22,500		\$ 12,370	\$ 12,370	\$ 10,130	55%	55%	
580	58300	Bond Debt Service		\$ 1,892,860		\$ 1,892,860	\$ 1,892,860	\$ -	100%	100%	
580	58300	Maj Bldg Alteration by Contract		\$ -		\$ -	\$ -	\$ -			
		Total Capital Outlay-Property (580)		\$ 1,915,360	\$ -	\$ 1,905,230	\$ 1,905,230	\$ 10,130	99%	99%	
		Grand Totals - All Categories		\$ 24,461,133	\$ -	\$ 19,708,454	\$ 19,708,454	\$ 4,752,679	81%	81%	See Comments Above