

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: June 30, 2023
2023 Fiscal Year: July 1, 2022 to June 30, 2023
Percent of Fiscal Year Complete: 100%

August 23, 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
 Twelve Months Ended June 30, 2023

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

A) Revenues - FSF :		Full Year Budget	Actual @ 6/30/2023	FY22 Carryover	Total	% of Budget (Target >=100%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)								
State	00231 World Language	\$ -	\$ 720	\$ -	\$ 720		\$ -	
State	00368 College Access	\$ -	\$ (4,557)	\$ 5,490	\$ 933		\$ (4,557)	
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	\$ 9,172,786	\$ 258,497	\$ 9,431,283	102%	\$ 227,899	
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	100%	\$ (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	05314 Dual Enrollment	\$ -	\$ 1,360	\$ -	\$ 1,360		\$ -	
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	\$ -	\$ 18,402	\$ -	\$ 18,402		\$ 18,402	
State	05389 Sub Reimbursement - Parental Leave	\$ 12,091	\$ -	\$ -	\$ -	0%	\$ (12,091)	
State	08900 One-Time Salary Supplement (27th Pay)	\$ -	\$ 348,338	\$ -	\$ 348,338		\$ -	
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08940 Program Supplement	\$ 33,870	\$ 33,870	\$ -	\$ 33,870	100%	\$ -	
State	08942 Mental Health	\$ 99,617	\$ 99,617	\$ -	\$ 99,617	100%	\$ -	
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	\$ 14,021,170	\$ 263,987	\$ 14,285,157	103%	\$ 361,980	Favorable
Local	91100 Cafeteria	\$ 775,000	\$ 850,453	\$ 217,583	\$ 1,068,035	110%	\$ 75,453	
Local	91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 137,913	\$ -	\$ 137,913		\$ -	
Local	98000 District Funding	\$ 6,712,946	\$ 6,575,033	\$ 2,978,436	\$ 9,553,469	100%	\$ 0	
Local	98000 Other	\$ 230,000	\$ 316,850	\$ -	\$ 316,850	138%	\$ 86,850	
Local	98041 CSRP	\$ -	\$ 245	\$ 16	\$ 261		\$ 245	
Local	98060 Early Childhood	\$ 3,000	\$ 3,717	\$ 9,090	\$ 12,807	124%	\$ 717	
Local	98079 Contingency	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
Local	98139 Before & After Care	\$ 242,000	\$ 189,018	\$ 65,969	\$ 254,987	78%	\$ (52,982)	
Local	98159 Donations	\$ 20,000	\$ 21,929	\$ 23,643	\$ 45,573	110%	\$ 1,929	
Local	98205 Summer Camp	\$ 84,000	\$ 117,752	\$ 90,574	\$ 208,325	140%	\$ 33,752	
Local	98255 Donations II (Capital Campaign)	\$ 425,000	\$ 460,396	\$ 1,389,169	\$ 1,849,565	108%	\$ 35,396	
Local	99126 Local Grants	\$ 335,000	\$ 360,000	\$ 7,366	\$ 367,366	107%	\$ 25,000	
Local	99150 CSD Settlement	\$ 211,831	\$ 212,492	\$ -	\$ 212,492	100%	\$ 662	
	Subtotal Local	\$ 9,038,777	\$ 9,245,798	\$ 4,986,313	\$ 14,232,111	102%	\$ 207,021	Favorable
Federal	40114 Title II - FY22	\$ -	\$ -	\$ 32,016	\$ 32,016		\$ -	
Federal	40114 Title II - FY23	\$ 83,078	\$ 90,774	\$ -	\$ 90,774	109%	\$ 7,696	
Federal	40532 Title IV - FY22	\$ -	\$ -	\$ 29,770	\$ 29,770		\$ -	
Federal	40532 Title IV - FY23	\$ 35,630	\$ 37,204	\$ -	\$ 37,204	104%	\$ 1,574	
Federal	40554 Title I - FY22	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal	40554 Title I - FY23	\$ 394,986	\$ 404,466	\$ -	\$ 404,466	102%	\$ 9,480	
Federal	40560 Title III ELL - FY22	\$ -	\$ -	\$ 4,188	\$ 4,188		\$ -	
Federal	40560 Title III ELL & Immigrant - FY23	\$ 37,199	\$ 37,376	\$ -	\$ 37,376	100%	\$ 177	
Federal	40564 IDEA B - FY22	\$ -	\$ -	\$ 58,890	\$ 58,890		\$ -	
Federal	40564 IDEA B - FY23	\$ 243,384	\$ 267,730	\$ -	\$ 267,730	110%	\$ 24,346	
Federal	40565 IDEA Preschool - FY22	\$ -	\$ -	\$ 3,175	\$ 3,175		\$ -	
Federal	40565 IDEA Preschool - FY23	\$ 7,173	\$ 7,490	\$ -	\$ 7,490	104%	\$ 317	
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	\$ 33,159	\$ -	\$ 33,159	110%	\$ 2,955	
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 48,026	\$ 96,051	\$ -	\$ 96,051	200%	\$ 48,025	
	Subtotal Federal	\$ 882,240	\$ 977,073	\$ 1,741,113	\$ 2,718,185	111%	\$ 94,345	Favorable
	FSF Revenue	\$ 23,578,847	\$ 24,244,041	\$ 6,991,413	\$ 31,235,454	103%	\$ 665,193	Favorable
	Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,132	\$ -	\$ 1,132	N/A	\$ (68)	
	Total Revenue	\$ 23,580,047	\$ 24,245,173	\$ 6,991,413	\$ 31,236,586	103%	\$ 665,125	Favorable
	Total FSF Revenue (FY23 and FY22 C/O)	\$ 30,570,260						

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

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 6/30/2023	% of Budget (Target <=100%)	Remaining Balance	Variance
Salaries (510)	\$ 11,030,860	\$ 11,190,784	101%	\$ (159,924)	Favorable
Other Employment Costs (520)	\$ 5,522,019	\$ 5,425,926	98%	\$ 96,092	Favorable
Travel (540)	\$ 1,421,652	\$ 1,420,056	100%	\$ 1,596	Favorable
Contracted Services (550)	\$ 2,353,000	\$ 2,246,405	95%	\$ 106,595	Favorable
Supplies & Materials (560)	\$ 2,180,742	\$ 1,597,744	73%	\$ 582,998	Favorable
Capital Outlay-Equipment (570)	\$ 37,500	\$ 12,415	33%	\$ 25,085	Favorable
Capital Outlay-Property (580)	\$ 1,915,360	\$ 1,935,830	101%	\$ (20,470)	Favorable
	\$ 24,461,133	\$ 23,829,161	97%	\$ 631,972	Favorable

Net FSF Excess or (Deficit) for Year

\$ 7,406,293
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 7,003,929

Variance Notes*:

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

TWELVE MONTHS = 100%

EXPENDITURE VARIANCE >= 125%

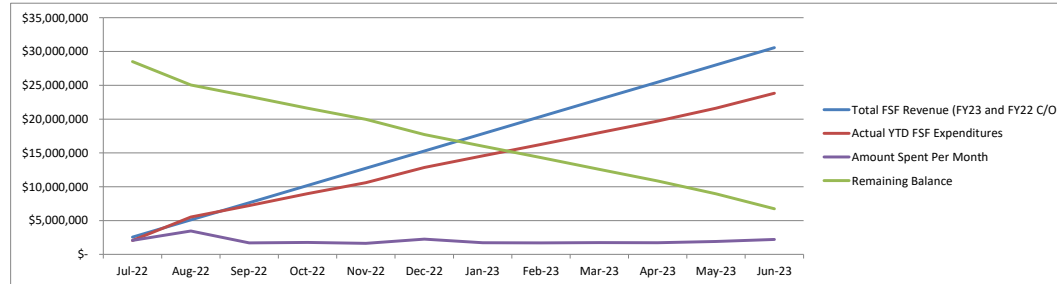
II) YTD Budget vs. Expenditure Trending:

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Total FSF Revenue (FY23 and FY22 C/O)	\$ 2,547,522	\$ 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	\$ 16,261,378	\$ 17,998,690	\$ 19,708,454	\$ 21,618,115	\$ 23,829,161
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	\$ 1,909,661	\$ 2,211,046
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	\$ 8,952,146	\$ 6,741,099

Average \$ 1,985,763 Median \$ 1,746,468

Projected Ending Balance* = \$ 6,741,099.37

*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
 Twelve Months Ended June 30, 2023

IV) Cash Position as of June 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	\$ 933	\$ 933	\$ -	\$ -	100%
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	\$ 1,292,102	\$ -	\$ -	100%
State	05193 Standards and Assessments Bus Driver Training	\$ 80	\$ 80	\$ -	\$ -	100%
State	05213 Unit Formula	\$ 9,431,283	\$ 8,935,802	\$ -	\$ 495,480.90	95%
State	05235 Technology Block Grant	\$ 31,605	\$ 31,605	\$ -	\$ -	100%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	
State	05289 Ed Sustainment Fund	\$ 236,153	\$ 236,153	\$ -	\$ -	100%
State	05297 Education Opportunity Funding	\$ 425,281	\$ 425,281	\$ -	\$ -	100%
State	05302 CPR Instruction	\$ 276	\$ 276	\$ -	\$ -	
State	05310 SSBG Reading	\$ 83,662	\$ 83,662	\$ -	\$ -	100%
State	05311 Opportunity Fund - Health & Reading Support	\$ 276,761	\$ 276,761	\$ -	\$ -	100%
State	05313 Charter Exclusion - Transferred from 05213	\$ 1,606,000	\$ 1,606,000	\$ -	\$ -	100%
State	05314 Dual Enrollment	\$ 1,360	\$ 1,360	\$ -	\$ -	100%
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	
State	05317 Child Safety Awareness	\$ 2,450	\$ 2,450	\$ -	\$ -	100%
State	05319 Mental Health Services	\$ -	\$ -	\$ -	\$ -	
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ 18,402	\$ 18,402	\$ -	\$ -	
State	05389 Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -	
State	08900 One-Time Salary Supplement (27th Pay)	\$ 348,338	\$ 348,338	\$ -	\$ -	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	\$ 99,617	\$ -	\$ -	100%
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	\$ 1,068,035	\$ 774,635	\$ -	\$ 293,400.11	73%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 137,913	\$ 137,913	\$ -	\$ -	100%
Local	98000 District Funding	\$ 9,869,582	\$ 6,292,370	\$ -	\$ 3,577,212.50	64%
Local	98041 CSRP	\$ 261	\$ 16	\$ -	\$ 244.67	6%
Local	98060 Early Childhood	\$ 12,807	\$ 12,807	\$ -	\$ -	100%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	
Local	98139 Before & After Care	\$ 255,724	\$ 203,800	\$ -	\$ 51,923.82	80%
Local	98159 Donations	\$ 45,573	\$ 562	\$ -	\$ 45,010.38	1%
Local	98205 Summer Camps	\$ 208,325	\$ 96,877	\$ -	\$ 111,447.97	47%
Local	98255 Local Donations II - Capital Campaign	\$ 1,849,565	\$ 539,895	\$ -	\$ 1,309,670.28	29%
Local	99126 Local Grants	\$ 367,366	\$ 340,713	\$ -	\$ 26,653.64	93%
Local	99150 CSD Settlement	\$ 212,492	\$ 212,492	\$ -	\$ -	
Federal	40114 Title II - FY22	\$ 32,016	\$ 32,016	\$ -	\$ -	100%
Federal	40114 Title II - FY23	\$ 90,774	\$ 79,305	\$ -	\$ 11,469.17	
Federal	40532 Title IV - FY22	\$ 29,770	\$ 29,770	\$ -	\$ -	100%
Federal	40532 Title IV - FY23	\$ 37,204	\$ -	\$ -	\$ 37,204.00	
Federal	40554 Title I - FY22	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Title I - FY23	\$ 404,466	\$ 404,466	\$ -	\$ -	
Federal	40560 Title III ELL - FY22	\$ 4,188	\$ 4,188	\$ -	\$ -	100%
Federal	40560 Title III ELL & Immigrant - FY23	\$ 37,376	\$ 17,766	\$ -	\$ 19,610.33	
Federal	40564 IDEA B - FY22	\$ 58,890	\$ 58,890	\$ -	\$ -	100%
Federal	40564 IDEA B - FY23	\$ 267,730	\$ 171,781	\$ -	\$ 95,949.35	
Federal	40565 IDEA Preschool - FY22	\$ 3,175	\$ 3,175	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY23	\$ 7,490	\$ 5,986	\$ -	\$ 1,504.07	
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	\$ 588,179	\$ -	\$ 858,520.10	41%
Federal	40921 ARP COVID IDEA 611	\$ 26,953	\$ 26,953	\$ -	\$ -	100%
Federal	40924 ARP COVID State FscI	\$ 2,560	\$ 2,560	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY22	\$ 24,018	\$ 24,018	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY23	\$ 33,159	\$ 1,583	\$ -	\$ 31,576.26	5%
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 96,051	\$ -	\$ -	\$ 96,051.39	
		\$ 31,235,454	\$ 23,829,161	\$ -	\$ 7,406,292.84	76%
	Available Cash for High School - Included above (within FSF)	\$ 1,849,565	\$ 539,895	\$ -	\$ 1,309,670	29%
	Petty Cash Fund Balance (outside FSF)	\$ 1,132	\$ -	\$ -	\$ -	
	Total	\$ 31,236,586	\$ 23,829,160.80	\$ -	\$ 7,407,425	76%

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
 Twelve Months Ended June 30, 2023

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 6/30/2023	Actual @ 6/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 11,030,860		\$ 11,190,784	\$ 11,190,784	\$ (159,924)	101%	101%	Three Payroll months = July, December & June
		Total Salaries/Other (510)		\$ 11,030,860		\$ 11,190,784	\$ 11,190,784	\$ (159,924)	101%	101%	
520	52001	Pensions/Employer Share (22.62%)		\$ 2,495,182		\$ 2,440,743	\$ 2,440,743	\$ 54,439	98%	98%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 1,999,865		\$ 1,972,123	\$ 1,972,123	\$ 27,742	99%	99%	
520	52005	Workmen's Compensation (1.55%)		\$ 170,978		\$ 173,457	\$ 173,457	\$ (2,479)	101%	101%	
520	52006	Social Security/Employer Share (6.2%)		\$ 683,913		\$ 670,408	\$ 670,408	\$ 13,505	98%	98%	
520	52009	Unemployment Insurance (0.11%)		\$ 12,134		\$ 12,306	\$ 12,306	\$ (172)	101%	101%	
520	52016	Medicare/Employer Share (1.45%)		\$ 159,947		\$ 156,889	\$ 156,889	\$ 3,058	98%	98%	
		Total Other Employment Costs (520)		\$ 5,522,019	\$ -	\$ 5,425,926	\$ 5,425,926	\$ 96,092	98%	98%	
540	54001	Mileage/Pvt Car in State		\$ 2,000		\$ 146	\$ 146	\$ 1,854	7%	7%	
540	54003	Meals - In State		\$ 1,800		\$ 661	\$ 661	\$ 1,139	37%	37%	
540	54101	Mileage/Pvt Car out of State		\$ 750		\$ 559	\$ 559	\$ 191	74%	74%	
540	54103	Meals - Out of State		\$ 1,000		\$ 1,058	\$ 1,058	\$ (58)	106%	106%	
540	54104	Lodging/Out of State		\$ 6,000		\$ 4,448	\$ 4,448	\$ 1,552	74%	74%	
540	54105	Other Travel - Out of State		\$ 5,000		\$ 7,932	\$ 7,932	\$ (2,932)	159%	159%	Booked Travel for PD in Summer 2023
540	54107	Student Travel - Field Trips		\$ 32,000		\$ 35,940	\$ 35,940	\$ (3,940)	112%	112%	
550	54108	Athletic Travel		\$ 39,000		\$ 43,806	\$ 43,806	\$ (4,806)	112%	112%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,334,102		\$ 1,325,508	\$ 1,325,508	\$ 8,595	99%	99%	
		Total Travel (540)		\$ 1,421,652	\$ -	\$ 1,420,056	\$ 1,420,056	\$ 1,596	100%	100%	

Account Category	Account Code	Description	Subtotals	Budget FY23	Encumbrance @ 6/30/2023	Actual @ 6/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 14,500		\$ 77,362	\$ 77,362	\$ (62,862)	534%	534%	High School Landcaping
550	55007	Construction / Building Services		\$ 26,250		\$ 26,594	\$ 26,594	\$ (344)	101%	101%	
550	55010	Medical Services (Contracted Nurse)		\$ 42,000		\$ 38,472	\$ 38,472	\$ 3,528	92%	92%	
550	55020	Legal Services		\$ 68,500		\$ 61,341	\$ 61,341	\$ 7,159	90%	90%	
550	55030	Instructional Services		\$ 220,000		\$ 251,516	\$ 251,516	\$ (31,516)	114%	114%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 255,500		\$ 298,099	\$ 298,099	\$ (42,599)	117%	117%	
550	55033	Instr. Support Services		\$ 74,000		\$ 74,187	\$ 74,187	\$ (187)	100%	100%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 89,000		\$ 121,786	\$ 121,786	\$ (32,786)	137%	137%	26.6K to pay for Golf Outing Fundraiser (Golf Course)
550	55037	Food Service Operations / Equipment Maintenance		\$ 12,500		\$ 12,146	\$ 12,146	\$ 354	97%	97%	
550	55101	Postage		\$ 3,500		\$ 2,546	\$ 2,546	\$ 954	73%	73%	
550	55110	Security (monitoring, installation & maintenance)		\$ 138,000		\$ 107,433	\$ 107,433	\$ 30,567	78%	78%	
550	55125	Telephone Services		\$ 36,500		\$ 33,652	\$ 33,652	\$ 2,848	92%	92%	
550	55200	Water & Sewer		\$ 52,000		\$ 47,394	\$ 47,394	\$ 4,606	91%	91%	
550	55205	Electric		\$ 242,000		\$ 204,218	\$ 204,218	\$ 37,782	84%	84%	
550	55206	Natural Gas		\$ 52,000		\$ 60,307	\$ 60,307	\$ (8,307)	116%	116%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ 10,173	\$ 10,173	\$ 19,827	34%	34%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 335,000		\$ 131,815	\$ 131,815	\$ 203,185	39%	39%	
550	55402	Buildings - Office Space		\$ 17,500		\$ 16,404	\$ 16,404	\$ 1,096	94%	94%	
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		\$ 161,860	\$ 161,860	\$ 11,140	94%	94%	
550	55509	Software(non instructional)		\$ 38,500		\$ 38,135	\$ 38,135	\$ 365	99%	99%	
550	55521	Data Storage/Back-up		\$ 42,500		\$ 31,096	\$ 31,096	\$ 11,404	73%	73%	
550	55600	Printing & Binding		\$ 1,000		\$ 2,669	\$ 2,669	\$ (1,669)	267%	267%	Enrollment Letters - DSC
550	55610	Advertising		\$ 30,000		\$ 26,869	\$ 26,869	\$ 3,131	90%	90%	
550	55631	Association Dues & Conference Fees		\$ 33,500		\$ 30,798	\$ 30,798	\$ 2,702	92%	92%	
550	55647	Student Body Activity		\$ 81,000		\$ 134,546	\$ 134,546	\$ (53,546)	166%	166%	Music in the Parks, year end field trips/activities & Summer Camp Exp.
550	55667	Training		\$ 70,500		\$ 67,619	\$ 67,619	\$ 2,881	96%	96%	
550	55681	Employee Recognition/Teambuilding		\$ 23,500		\$ 28,148	\$ 28,148	\$ (4,648)	120%	120%	
550	55692	Trash Removal		\$ 29,250		\$ 26,584	\$ 26,584	\$ 2,666	91%	91%	
		Total - Contracted Services (550)		\$ 2,353,000	\$ -	\$ 2,246,405	\$ 2,246,405	\$ 106,595	95%	95%	
560	56000	Office Supplies		\$ 155,000		\$ 91,582	\$ 91,582	\$ 63,418	59%	59%	
560	56070	Institutional Supplies (maintenance)		\$ 12,500		\$ 5,909	\$ 5,909	\$ 6,591	47%	47%	
560	56111	Food		\$ 407,000		\$ 363,876	\$ 363,876	\$ 43,124	89%	89%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 19,700		\$ 14,865	\$ 14,865	\$ 4,835	75%	75%	
560	56141	Custodial Supplies		\$ 73,000		\$ 79,715	\$ 79,715	\$ (6,715)	109%	109%	
560	56143	Cafeteria Supplies		\$ 31,500		\$ 30,407	\$ 30,407	\$ 1,093	97%	97%	
560	56145	Computer Supplies (non-instructional)		\$ 15,100		\$ 10,150	\$ 10,150	\$ 4,950	67%	67%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 325,000		\$ 316,774	\$ 316,774	\$ 8,226	97%	97%	
560	56157	Text Books/Library and Yearbooks		\$ 58,000		\$ 48,907	\$ 48,907	\$ 9,093	84%	84%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 12,500		\$ 4,418	\$ 4,418	\$ 8,082	35%	35%	
560	56950	Institutional Equipment (includes furniture)		\$ 839,205		\$ 470,635	\$ 470,635	\$ 368,570	56%	56%	
560	56960	Athletic Supplies		\$ 232,237		\$ 160,506	\$ 160,506	\$ 71,731	69%	69%	
		Total Supplies/Materials (560)		\$ 2,180,742	\$ -	\$ 1,597,744	\$ 1,597,744	\$ 582,998	73%	73%	
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		\$ 2,744	\$ 2,744	\$ 756	78%	78%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
		Total Capital Outlay-Equipment (570)		\$ 37,500	\$ -	\$ 12,415	\$ 12,415	\$ 25,085	33%	33%	
580	58100	Land Improvements		\$ 22,500		\$ 42,970	\$ 42,970	\$ (20,470)	191%	191%	West Campus Catch Basin Repairs
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	\$ -	\$ 1,935,830	\$ 1,935,830	\$ (20,470)	101%	101%	
		Grand Totals - All Categories		\$ 24,461,133	\$ -	\$ 23,829,161	\$ 23,829,161	\$ 631,972	97%	97%	See Comments Above