

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: July 31, 2023
2024 Fiscal Year: July 1, 2023 to June 30, 2024
Percent of Fiscal Year Complete: 8%

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

Marisa Terranova Fissel, Esq.

Elizabeth Diaz

Carlos Dipres

Keaira Fana-Ruiz

Jeff Lawrence

Robert Redden-Huff

Renee Rhem

Pedro Viera

**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
 One Month Ended July 31, 2023

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

A) Revenues - FSF :		Actual @	FY23 Carryover	Total	% of Budget	Difference*	Variance*
(Reconciled from DGL018 & DGL060)		Full Year Budget	7/31/2023		(Target >=8%)*		
State	00231 World Language	\$ -	\$ -	\$ -	-	\$ -	-
State	00368 College Access	\$ -	\$ -	\$ -	-	\$ -	-
State	00623 Educ Compensation (6% Suppliment)	\$ 276,043	\$ 276,043	\$ -	276,043	\$ -	0
State	05109 4 Hr Training - Bus Driver Training	\$ 756	\$ 756	\$ -	756	100%	\$ -
State	05142 Driver's Ed	\$ 6,000	\$ -	\$ -	-	\$ -	(6,000)
State	05177 Charter Transportation	\$ 1,387,492	\$ 1,167,831	\$ -	1,167,831	84%	\$(219,661)
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	-	\$ -	-
State	05213 Unit Formula	\$ 12,116,305	\$ 7,236,642	\$ 495,481	7,732,123	76%	\$(2,879,625)
State	05235 Technology Block Grant	\$ 33,938	\$ 28,445	\$ -	28,445	84%	\$(5,493)
State	05244 School Improvement	\$ -	\$ -	\$ -	-	\$ -	-
State	05289 Ed Sustainment Fund	\$ 253,587	\$ 212,538	\$ -	212,538	84%	\$(41,049)
State	05297 Education Opportunity Funding	\$ 684,094	\$ 684,094	\$ -	684,094	100%	\$(0)
State	05302 CPR Instruction	\$ -	\$ -	\$ -	-	\$ -	-
State	05310 SSBG Reading	\$ 86,615	\$ 86,155	\$ -	86,155	99%	\$(460)
State	05311 Opportunity Fund - Health & Reading Support	\$ 279,326	\$ 279,326	\$ -	279,326	100%	\$ -
State	05313 Charter Exclusion - Transferred from 05213	\$ -	\$ 2,000,000	\$ -	2,000,000	-	-
State	05314 Dual Enrollment	\$ -	\$ -	\$ -	-	\$ -	-
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	-	\$ -	-
State	05317 Child Safety Awareness	\$ 2,682	\$ 2,682	\$ -	2,682	100%	\$ -
State	05319 Mental Health Services	\$ -	\$ -	\$ -	-	\$ -	-
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ 18,000	\$ -	\$ -	-	\$ -	\$(18,000)
State	05389 Sub Reimbursement - Parental Leave	\$ -	\$ 1,000	\$ -	1,000	\$ -	\$ 1,000
State	08900 One-Time Salary Suppliment (27th Pay)	\$ -	\$ 38	\$ -	38	\$ -	\$ -
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	-	\$ -	-
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	-	\$ -	-
State	08940 Program Suppliment (Filter First)	\$ 28,663	\$ -	\$ -	-	0%	\$(28,663)
State	08942 Mental Health	\$ -	\$ -	\$ -	-	\$ -	-
State	10171 School Safety and Security	\$ 83,888	\$ -	\$ -	-	0%	\$(83,888)
State	10230 Minor Capital Improvements	\$ 208,670	\$ 208,670	\$ -	208,670	100%	\$ -
State	10337 Enhanced MCI	\$ -	\$ -	\$ 131,439	131,439	\$ -	-
Subtotal State		\$ 15,466,059	\$ 12,184,220	\$ 626,920	\$ 12,811,140	79%	\$ (3,281,839) Favorable
Local	91100 Cafeteria	\$ 850,453	\$ 4,655	\$ 293,400	\$ 298,055	1%	\$(845,798)
Local	91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 2,161	\$ -	\$ 2,161	-	-
Local	98000 District Funding	\$ 7,478,853	\$ (2,161)	\$ 3,577,213	\$ 3,575,051	0%	\$(7,478,853)
Local	98000 Other	\$ 335,989	\$ 30,090	\$ -	\$ 30,090	9%	\$(305,899)
Local	98041 CSRP	\$ 200	\$ -	\$ 245	\$ 245	\$ -	\$(200)
Local	98060 Early Childhood	\$ 3,000	\$ -	\$ -	\$ -	0%	\$(3,000)
Local	98079 Contingency	\$ -	\$ -	\$ 204,468	\$ 204,468	\$ -	-
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
Local	98139 Before & After Care	\$ 210,000	\$ 355	\$ 51,924	\$ 52,278	0%	\$(209,645)
Local	98159 Donations	\$ 80,400	\$ 80,419	\$ 45,010	\$ 125,430	100%	\$ 19
Local	98205 Summer Camp	\$ 120,000	\$ 8,658	\$ 111,448	\$ 120,106	7%	\$(111,342)
Local	98255 Donations II (Capital Campaign)	\$ 200,000	\$ 10,000	\$ 1,309,670	\$ 1,319,670	5%	\$(190,000)
Local	99126 Local Grants	\$ 30,000	\$ -	\$ 26,654	\$ 26,654	0%	\$(30,000)
Local	99150 CSD Settlement	\$ 227,469	\$ -	\$ -	\$ -	0%	\$(227,469)
Subtotal Local		\$ 9,536,364	\$ 134,176	\$ 5,620,031	\$ 5,754,208	1%	\$ (9,402,187) Favorable
Federal	40114 Title II - FY23	\$ -	\$ -	\$ 11,469	\$ 11,469	-	-
Federal	40114 Title II - FY24	\$ 98,157	\$ -	\$ -	\$ -	0%	\$(98,157)
Federal	40532 Title IV - FY23	\$ -	\$ -	\$ 37,204	\$ 37,204	-	-
Federal	40532 Title IV - FY24	\$ 47,968	\$ -	\$ -	\$ -	0%	\$(47,968)
Federal	40554 Title I - FY23	\$ -	\$ -	\$ -	\$ -	-	-
Federal	40554 Title I - FY24	\$ 458,714	\$ -	\$ -	\$ -	0%	\$(458,714)
Federal	40560 Title III ELL - FY23	\$ -	\$ -	\$ 19,610	\$ 19,610	-	-
Federal	40560 Title III ELL & Immigrant - FY24	\$ 48,991	\$ -	\$ -	\$ -	0%	\$(48,991)
Federal	40564 IDEA B - FY23	\$ -	\$ -	\$ 95,949	\$ 95,949	-	-
Federal	40564 IDEA B - FY24	\$ 289,839	\$ -	\$ -	\$ -	0%	\$(289,839)
Federal	40565 IDEA Preschool - FY23	\$ -	\$ -	\$ 1,504	\$ 1,504	-	-
Federal	40565 IDEA Preschool - FY24	\$ 7,815	\$ -	\$ -	\$ -	0%	\$(7,815)
Federal	40715 ARP - HCY	\$ -	\$ -	\$ 7,457	\$ 7,457	-	-
Federal	40820 COVID-19 Education Funding - ARP	\$ -	\$ -	\$ 858,520	\$ 858,520	-	-
Federal	41015 CTE Perkins - FY23	\$ -	\$ -	\$ 31,576	\$ 31,576	-	-
Federal	41015 CTE Perkins - FY24	\$ 36,475	\$ -	\$ -	\$ -	0%	\$(36,475)
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ -	\$ -	\$ 96,051	\$ 96,051	-	-
Subtotal Federal		\$ 987,959	\$ -	\$ 1,159,342	\$ 1,159,342	0%	\$ (987,959) Favorable
FSF Revenue		\$ 25,990,382	\$ 12,318,396	\$ 7,406,293	\$ 19,724,689	47%	\$ (13,671,986) Favorable
Petty Cash Fund (outside FSF)		\$ 1,200	\$ 1,675	\$ -	\$ 1,675	N/A	\$ 475
Total Revenue		\$ 25,991,582	\$ 12,320,071	\$ 7,406,293	\$ 19,726,364	47%	\$ (13,671,511) Favorable
Total FSF Revenue (FY24 and FY23 C/O)		\$ 33,396,675					

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 One Month Ended July 31, 2023

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 7/31/2023	% of Budget (Target <=8%)	Remaining Balance	Variance
Salaries (510)	\$ 12,779,655	\$ 861,898	7%	\$ 11,917,757	Favorable
Other Employment Costs (520)	\$ 6,306,954	\$ 451,191	7%	\$ 5,855,763	Favorable
Travel (540)	\$ 1,635,725	\$ 18,229	1%	\$ 1,617,496	Favorable
Contracted Services (550)	\$ 2,689,363	\$ 499,108	19%	\$ 2,190,255	Favorable
Supplies & Materials (560)	\$ 1,660,000	\$ 265,484	16%	\$ 1,394,516	Favorable
Capital Outlay-Equipment (570)	\$ 75,000	\$ 778	1%	\$ 74,222	Favorable
Capital Outlay-Property (580)	\$ 1,815,911	\$ 1,795,911	99%	\$ 20,000	Unfavorable ¹
	\$ 26,962,608	\$ 3,892,599	14%	\$ 23,070,009	Favorable

Net FSF Excess or (Deficit) for Year

\$ 15,832,091
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 15,429,727

Variance Notes*:

¹ Annual Bond Debt Service paid in July

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

ONE MONTH = 8%

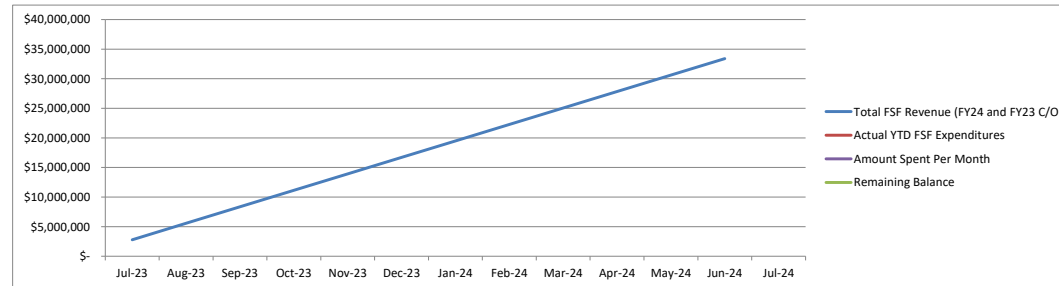
EXPENDITURE VARIANCE >= 33%

ii) YTD Budget vs. Expenditure Trending:

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Average	Median
Total FSF Revenue (FY24 and FY23 C/O)	\$ 2,783,056	\$ 5,566,112	\$ 8,349,169	\$ 11,132,225	\$ 13,915,281	\$ 16,698,337	\$ 19,481,394	\$ 22,264,450	\$ 25,047,506	\$ 27,830,562	\$ 30,613,619	\$ 33,396,675		
Actual YTD FSF Expenditures	\$ 3,892,599												\$ 3,892,599	\$ 3,892,599
Amount Spent Per Month	\$ 3,892,599													
Remaining Balance	\$ 29,504,076													

Projected Ending Balance* = \$ (13,314,513.16)

*Does not include encumbrances or petty cash



iii) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	19	\$ 54,575	\$ -	\$ (54,575)	1.32%
Brandywine	18	\$ 116,100	\$ -	\$ (116,100)	1.25%
Caesar Rodney	1	\$ 1,615	\$ -	\$ (1,615)	0.07%
Capital	1	\$ 1,337	\$ -	\$ (1,337)	0.07%
Christina	859	\$ 4,647,861	\$ -	\$ (4,647,861)	59.65%
Colonial	337	\$ 1,664,230	\$ -	\$ (1,664,230)	23.40%
Red Clay	203	\$ 990,100	\$ -	\$ (990,100)	14.10%
Smyrna	2	\$ 3,035	\$ -	\$ (3,035)	0.14%
	1440	\$ 7,478,853	\$ -	\$ (7,478,853)	100%

*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 One Month Ended July 31, 2023

IV) Cash Position as of July 31, 2023:

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received			% Expended &	
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ -	\$ -	\$ -	\$ -	-
State	00368 College Access	\$ -	\$ -	\$ -	\$ -	-
State	00623 Educ Compensation (6% Suppliment)	\$ 276,043	\$ -	\$ -	\$ 276,043.05	0%
State	05109 4 Hr Training - Bus Driver Training	\$ 756	\$ -	\$ -	\$ 756.00	0%
State	05142 Driver's Ed	\$ -	\$ -	\$ -	\$ -	-
State	05177 Charter Transportation	\$ 1,167,831	\$ -	\$ -	\$ 1,167,831.00	0%
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -	-
State	05213 Unit Formula	\$ 7,732,123	\$ 1,253,528	\$ -	\$ 6,478,595.21	16%
State	05235 Technology Block Grant	\$ 28,445	\$ -	\$ -	\$ 28,445.00	0%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	-
State	05289 Ed Sustainment Fund	\$ 212,538	\$ -	\$ -	\$ 212,538.00	0%
State	05297 Education Opportunity Funding	\$ 684,094	\$ -	\$ -	\$ 684,093.60	0%
State	05302 CPR Instruction	\$ -	\$ -	\$ -	\$ -	-
State	05310 SSBG Reading	\$ 86,155	\$ -	\$ -	\$ 86,155.00	0%
State	05311 Opportunity Fund - Health & Reading Support	\$ 279,326	\$ -	\$ -	\$ 279,326.00	0%
State	05313 Charter Exclusion - Transferred from 05213	\$ 2,000,000	\$ 1,795,911	\$ -	\$ 204,089.14	90%
State	05314 Dual Enrollment	\$ -	\$ -	\$ -	\$ -	-
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	-
State	05317 Child Safety Awareness	\$ 2,682	\$ -	\$ -	\$ 2,682.00	0%
State	05319 Mental Health Services	\$ -	\$ -	\$ -	\$ -	-
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -	-
State	05389 Sub Reimbursement - Parental Leave	\$ 1,000	\$ -	\$ -	\$ 1,000.00	0%
State	08900 One-Time Salary Suppliment (27th Pay)	\$ 38	\$ -	\$ -	\$ 38.45	0%
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -	-
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -	-
State	08940 Program Suppliment (Filter First)	\$ -	\$ -	\$ -	\$ -	-
State	08942 Mental Health	\$ -	\$ -	\$ -	\$ -	-
State	10171 School Safety & Security Fund	\$ -	\$ -	\$ -	\$ -	-
State	10230 Minor Capital Improvements	\$ 208,670	\$ -	\$ -	\$ 208,670.00	0%
State	10337 Enhanced MCI	\$ 131,439	\$ -	\$ -	\$ 131,439.00	0%
Local	91100 Cafeteria	\$ 298,055	\$ 7,857	\$ 7,204	\$ 282,993.89	5%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 2,161	\$ -	\$ -	\$ 2,161.00	100%
Local	98000 District Funding	\$ 3,605,141	\$ 679,022	\$ 75,116	\$ 2,851,003.30	21%
Local	98041 CSR	\$ 245	\$ -	\$ -	\$ 244.67	0%
Local	98060 Early Childhood	\$ -	\$ -	\$ -	\$ -	-
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	-
Local	98139 Before & After Care	\$ 52,278	\$ 7,862	\$ -	\$ 44,416.28	15%
Local	98159 Donations	\$ 125,430	\$ -	\$ -	\$ 125,429.79	0%
Local	98205 Summer Camps	\$ 120,106	\$ 22,568	\$ -	\$ 97,537.34	19%
Local	98255 Local Donations II - Capital Campaign	\$ 1,319,670	\$ 85,546	\$ 5,292	\$ 1,228,831.79	7%
Local	99126 Local Grants	\$ 26,654	\$ -	\$ -	\$ 26,653.64	0%
Local	99150 CSD Settlement	\$ -	\$ -	\$ -	\$ -	-
Federal	40114 Title II - FY23	\$ 11,469	\$ 11,469	\$ -	\$ -	100%
Federal	40114 Title II - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40532 Title IV - FY23	\$ 37,204	\$ 2,268	\$ -	\$ 34,935.73	6%
Federal	40532 Title IV - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40554 Title I - FY23	\$ -	\$ -	\$ -	\$ -	-
Federal	40554 Title I - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40560 Title III ELL - FY23	\$ 19,610	\$ 877	\$ -	\$ 18,733.58	4%
Federal	40560 Title III ELL & Immigrant - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40564 IDEA B - FY23	\$ 95,949	\$ -	\$ -	\$ 95,949.35	0%
Federal	40564 IDEA B - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40565 IDEA Preschool - FY23	\$ 1,504	\$ 1,504	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40715 ARP - HCY	\$ 7,457	\$ -	\$ -	\$ 7,456.90	0%
Federal	40820 School Emergency Relief - ARP	\$ 858,520	\$ 9,654	\$ -	\$ 848,866.39	1%
Federal	41015 CTE Perkins - FY23	\$ 31,576	\$ 5,485	\$ -	\$ 26,091.66	17%
Federal	41015 CTE Perkins - FY24	\$ -	\$ -	\$ -	\$ -	-
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 96,051	\$ 6,886	\$ -	\$ 89,165.16	7%
		\$ 19,724,689	\$ 3,892,599	\$ 87,612	\$ 15,744,478.92	20%
	Available Cash for High School - Included above (within FSF)	\$ 1,319,670	\$ 85,546	\$ 5,292	\$ 1,228,832	7%
	Petty Cash Fund Balance (outside FSF)	\$ 1,675	\$ -	\$ -	\$ -	-
	Total	\$ 19,726,364	\$ 3,892,599	\$ 87,612	\$ 15,746,154	20%

V) FY23 Financial Audit - Completed week of July 24th

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
Chemours	Private	High School	FY24		\$ 10,000
			FY24		
			FY24		
			FY24		
			FY24		
			FY24		
			Total	\$ 5,456,442	\$ 4,688,942

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 One Month Ended July 31, 2023

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 7/31/2023	Actual @ 7/31/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=8%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 12,779,655		\$ 861,898	\$ 861,898	\$ 11,917,757	7%	7%	
		Total Salaries/Other (510)		\$ 12,779,655		\$ 861,898	\$ 861,898	\$ 11,917,757	7%	7%	
520	52001	Pensions/Employer Share (23.04%)		\$ 2,944,433		\$ 191,369	\$ 191,369	\$ 2,753,064	6%	6%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,185,515		\$ 183,128	\$ 183,128	\$ 2,002,387	8%	8%	
520	52005	Workmen's Compensation (1.45%)		\$ 185,305		\$ 12,498	\$ 12,498	\$ 172,807	7%	7%	
520	52006	Social Security/Employer Share (6.2%)		\$ 792,339		\$ 51,263	\$ 51,263	\$ 741,076	6%	6%	
520	52009	Unemployment Insurance (0.11%)		\$ 14,058		\$ 945	\$ 945	\$ 13,113	7%	7%	
520	52016	Medicare/Employer Share (1.45%)		\$ 185,305		\$ 11,989	\$ 11,989	\$ 173,316	6%	6%	
		Total Other Employment Costs (520) 32.25%		\$ 6,306,954	\$ -	\$ 451,191	\$ 451,191	\$ 5,855,763	7%	7%	
540	54001	Mileage/Pvt Car in State		\$ 200		\$ -	\$ -	\$ 200	0%	0%	
540	54003	Meals - In State		\$ 1,000		\$ -	\$ -	\$ 1,000	0%	0%	
540	54101	Mileage/Pvt Car out of State		\$ 750		\$ -	\$ -	\$ 750	0%	0%	
540	54103	Meals - Out of State		\$ 1,250		\$ 157	\$ 157	\$ 1,094	13%	13%	
540	54104	Lodging/Out of State		\$ 5,000		\$ 572	\$ 572	\$ 4,428	11%	11%	
540	54105	Other Travel - Out of State		\$ 8,000		\$ 296	\$ 296	\$ 7,704	4%	4%	
540	54107	Student Travel - Field Trips		\$ 38,000		\$ 3,955	\$ 3,955	\$ 34,045	10%	10%	
550	54108	Athletic Travel		\$ 46,500		\$ 3,500	\$ 3,500	\$ 43,000	8%	8%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,535,025		\$ 9,750	\$ 9,750	\$ 1,525,275	1%	1%	
		Total Travel (540)		\$ 1,635,725	\$ -	\$ 18,229	\$ 18,229	\$ 1,617,496	1%	1%	

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 7/31/2023	Actual @ 7/31/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=8%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 50,000		\$ 2,657	\$ 2,657	\$ 47,343	5%	5%	
550	55007	Construction / Building Services		\$ 211,000		\$ 2,161	\$ 2,161	\$ 208,839	1%	1%	
550	55010	Medical Services (Contracted Nurse)		\$ 15,000		\$ -	\$ -	\$ 15,000	0%	0%	
550	55020	Legal Services		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
550	55030	Instructional Services		\$ 267,000		\$ 6,346	\$ 6,346	\$ 260,654	2%	2%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 233,000		\$ 1,981	\$ 1,981	\$ 231,019	1%	1%	
550	55033	Instr. Support Services		\$ 79,463		\$ -	\$ -	\$ 79,463	0%	0%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 90,000		\$ 43,777	\$ 43,777	\$ 46,223	49%	49%	Annual Data Service Fees paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 12,500		\$ 850	\$ 850	\$ 11,650	7%	7%	
550	55101	Postage		\$ 3,500		\$ 173	\$ 173	\$ 3,327	5%	5%	
550	55110	Security (monitoring, installation & maintenance)		\$ 180,000		\$ 3,529	\$ 3,529	\$ 176,471	2%	2%	
550	55125	Telephone Services		\$ 37,000		\$ 2,898	\$ 2,898	\$ 34,102	8%	8%	
550	55200	Water & Sewer		\$ 51,000		\$ 6,074	\$ 6,074	\$ 44,926	12%	12%	
550	55205	Electric		\$ 217,000		\$ 14,302	\$ 14,302	\$ 202,698	7%	7%	
550	55206	Natural Gas		\$ 60,300		\$ 7,469	\$ 7,469	\$ 52,831	12%	12%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ -	\$ -	\$ 30,000	0%	0%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 398,000		\$ 349,794	\$ 349,794	\$ 48,206	88%	88%	Chromebook Annual Lease payments (in July); Copiers are monthly
550	55402	Buildings - Office Space		\$ 5,000		\$ -	\$ -	\$ 5,000	0%	0%	
550	55452	Insurance (Bldg & Contents)		\$ 125,000		\$ -	\$ -	\$ 125,000	0%	0%	
550	55453	Health Insurance		\$ 4,500		\$ -	\$ -	\$ 4,500	0%	0%	
550	55507	Maintenance		\$ 175,000		\$ 13,222	\$ 13,222	\$ 161,778	8%	8%	
550	55509	Software(non instructional)		\$ 40,500		\$ 11,040	\$ 11,040	\$ 29,460	27%	27%	
550	55521	Data Storage/Back-up		\$ 34,000		\$ 1,680	\$ 1,680	\$ 32,320	5%	5%	
550	55600	Printing & Binding		\$ 3,500		\$ 480	\$ 480	\$ 3,020	14%	14%	
550	55610	Advertising		\$ 30,000		\$ 1,085	\$ 1,085	\$ 28,915	4%	4%	
550	55631	Association Dues & Conference Fees		\$ 35,000		\$ -	\$ -	\$ 35,000	0%	0%	
550	55647	Student Body Activity		\$ 142,000		\$ 4,573	\$ 4,573	\$ 137,427	3%	3%	
550	55667	Training		\$ 75,000		\$ 21,620	\$ 21,620	\$ 53,380	29%	29%	
550	55681	Employee Recognition/Teambuilding		\$ 30,000		\$ 164	\$ 164	\$ 29,836	1%	1%	
550	55692	Trash Removal		\$ 35,100		\$ 3,233	\$ 3,233	\$ 31,868	9%	9%	
		Total - Contracted Services (550)		\$ 2,689,363	\$ -	\$ 499,108	\$ 499,108	\$ 2,190,255	19%	19%	
560	56000	Office Supplies		\$ 125,000		\$ 4,739	\$ 4,739	\$ 120,261	4%	4%	
560	56070	Institutional Supplies (maintenance)		\$ 14,000		\$ 2,532	\$ 2,532	\$ 11,468	18%	18%	
560	56111	Food		\$ 387,000		\$ 2,824	\$ 2,824	\$ 384,176	1%	1%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 20,000		\$ 2,041	\$ 2,041	\$ 17,959	10%	10%	
560	56141	Custodial Supplies		\$ 84,500		\$ 8,402	\$ 8,402	\$ 76,098	10%	10%	
560	56143	Cafeteria Supplies		\$ 33,500	\$ 7,204	\$ 2,001	\$ 9,205	\$ 24,295	6%	27%	
560	56145	Computer Supplies (non-instructional)		\$ 15,000		\$ 58	\$ 58	\$ 14,942	0%	0%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 387,000	\$ 78,718	\$ 129,087	\$ 207,804	\$ 179,196	33%	54%	Early Year School Start-up
560	56157	Text Books/Library and Yearbooks		\$ 60,000		\$ 12,651	\$ 12,651	\$ 47,349	21%	21%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 14,000		\$ 407	\$ 407	\$ 13,593	3%	3%	
560	56950	Institutional Equipment (includes furniture)		\$ 410,000		\$ 82,151	\$ 82,151	\$ 327,849	20%	20%	
560	56960	Athletic Supplies		\$ 110,000	\$ 1,690	\$ 18,592	\$ 20,282	\$ 89,718	17%	18%	
		Total Supplies/Materials (560)		\$ 1,660,000	\$ 87,612	\$ 265,484	\$ 353,095	\$ 1,306,905	16%	21%	
570	57011	Cafeteria Equipment		\$ 5,000		\$ -	\$ -	\$ 5,000	0%	0%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 30,000		\$ -	\$ -	\$ 30,000	0%	0%	
570	57210	Custodial/Maint Equipment		\$ 20,000		\$ 778	\$ 778	\$ 19,222	4%	4%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
		Total Capital Outlay-Equipment (570)		\$ 75,000	\$ -	\$ 778	\$ 778	\$ 74,222	1%	1%	
580	58100	Land Improvements		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
580	58300	Bond Debt Service		\$ 1,795,911		\$ 1,795,911	\$ 1,795,911	\$ 0	100%	100%	Annual Bond Debt Service paid in July
580	58300	Maj Bldg Alteration by Contract		\$ -		\$ -	\$ -	\$ -	-	-	
		Total Capital Outlay-Property (580)		\$ 1,815,911	\$ -	\$ 1,795,911	\$ 1,795,911	\$ 20,000	99%	99%	
		Grand Totals - All Categories		\$ 26,962,608	\$ 87,612	\$ 3,892,599	\$ 3,980,210	\$ 23,070,009	14%	15%	See Comments Above