

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: November 30, 2023
2024 Fiscal Year: July 1, 2023 to June 30, 2024
Percent of Fiscal Year Complete: 42%

January 24, 2024

326 Ruthar Drive
Newark, DE 19711
(302) 292-1463

**ASPIRA of Delaware Charter Operations Inc.
Board of Directors**

Guillermina Gonzalez, DBA - Board Chairperson

Elizabeth Diaz – Vice Chairperson

Anas Ben Addi - Treasurer

Alberto E. Chávez - Secretary

Carlos Dipres

Keaira Fana-Ruiz

Jeff Lawrence

Ruth Miranda

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
 Five Months Ended November 30, 2023

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

A) Revenues - FSF :		Actual @			% of Budget			
(Reconciled from DGL018 & DGL060)		Full Year Budget	11/30/2023	FY23 Carryover	Total	(Target >=42%)*	Difference*	Variance*
State 00231 World Language	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
State 00368 College Access	\$	-	\$ 12,480	\$ -	\$ 12,480	-	\$ 12,480	-
State 00623 Educ Compensation (6% Suppliment)	\$	276,043	\$ 276,043	\$ -	\$ 276,043	100%	\$ 0	0
State 05109 4 Hr Training - Bus Driver Training	\$	756	\$ 1,260	\$ -	\$ 1,260	167%	\$ 504	-
State 05142 Driver's Ed	\$	6,000	\$ 7,514	\$ -	\$ 7,514	125%	\$ 1,514	-
State 05149 Homeless Transportation	\$	-	\$ 135	\$ -	\$ 135	-	\$ 135	-
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)	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 05323 School Safety and Security	\$	-	\$ 8,389	\$ -	\$ 8,389	-	\$ 8,389	-
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	-	\$ 38	-
State 08914 Opportunity Fund	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
State 08915 Opportunity Fund - Health & Reading Support	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
State 08940 Program Suppliment (Filter First)	\$	28,663	\$ 28,663	\$ -	\$ 28,663	100%	\$ -	-
State 08942 Mental Health	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
State 10171 School Safety and Security	\$	83,888	\$ 75,499	\$ -	\$ 75,499	90%	\$ (8,389)	-
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	\$ 12,317,404	\$ 626,920	\$ 12,944,324	80%	\$ (3,148,655)	Favorable
Local 91100 Cafeteria	\$	850,453	\$ 259,465	\$ 293,400	\$ 552,865	31%	\$ (590,988)	-
Local 91698 Charter Exclusions - Transferred from 98000	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
Local 98000 District Funding	\$	7,478,853	\$ 2,728,491	\$ 3,577,213	\$ 6,305,703	36%	\$ (4,750,362)	-
Local 98000 Other	\$	335,989	\$ 190,735	\$ -	\$ 190,735	57%	\$ (145,254)	-
Local 98041 CSRP	\$	200	\$ -	\$ 245	\$ 245	-	\$ (200)	-
Local 98060 Early Childhood	\$	3,000	\$ 912	\$ -	\$ 912	30%	\$ (2,088)	-
Local 98079 Contingency	\$	-	\$ -	\$ 204,468	\$ 204,468	-	\$ -	-
Local 98133 Construction Fund	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
Local 98139 Before & After Care	\$	210,000	\$ 64,990	\$ 51,924	\$ 116,914	31%	\$ (145,010)	-
Local 98159 Donations	\$	80,400	\$ 83,998	\$ 45,010	\$ 129,009	104%	\$ 3,598	-
Local 98205 Summer Camp	\$	120,000	\$ 10,646	\$ 111,448	\$ 122,094	9%	\$ (109,354)	-
Local 98255 Donations II (Capital Campaign)	\$	200,000	\$ 10,300	\$ 1,309,670	\$ 1,319,970	5%	\$ (189,700)	-
Local 99126 Local Grants	\$	30,000	\$ -	\$ 26,654	\$ 26,654	0%	\$ (30,000)	-
Local 99150 CSD Settlement	\$	227,469	\$ 185,868	\$ -	\$ 185,868	82%	\$ (41,600)	-
Subtotal Local	\$	9,536,364	\$ 3,535,406	\$ 5,620,031	\$ 9,155,437	37%	\$ (6,000,957)	Favorable
Federal 40114 Title II - FY23	\$	-	\$ -	\$ 11,469	\$ 11,469	-	\$ -	-
Federal 40114 Title II - FY24	\$	98,157	\$ 98,157	\$ -	\$ 98,157	100%	\$ -	-
Federal 40532 Title IV - FY23	\$	-	\$ -	\$ 37,204	\$ 37,204	-	\$ -	-
Federal 40532 Title IV - FY24	\$	47,968	\$ 47,968	\$ -	\$ 47,968	100%	\$ -	-
Federal 40554 Title I - FY23	\$	-	\$ -	\$ -	\$ -	-	\$ -	-
Federal 40554 Title I - FY24	\$	458,714	\$ 458,714	\$ -	\$ 458,714	100%	\$ -	-
Federal 40560 Title III ELL - FY23	\$	-	\$ -	\$ 19,610	\$ 19,610	-	\$ -	-
Federal 40560 Title III ELL & Immigrant - FY24	\$	48,991	\$ 48,991	\$ -	\$ 48,991	100%	\$ -	-
Federal 40564 IDEA B - FY23	\$	-	\$ -	\$ 95,949	\$ 95,949	-	\$ -	-
Federal 40564 IDEA B - FY24	\$	289,839	\$ 289,839	\$ -	\$ 289,839	100%	\$ -	-
Federal 40565 IDEA Preschool - FY23	\$	-	\$ -	\$ 1,504	\$ 1,504	-	\$ -	-
Federal 40565 IDEA Preschool - FY24	\$	7,815	\$ 7,815	\$ -	\$ 7,815	100%	\$ -	-
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	\$ 36,475	\$ -	\$ 36,475	100%	\$ -	-
Federal 40554 Targeted Support and Improvement (TSI) Grant	\$	-	\$ -	\$ 96,051	\$ 96,051	-	\$ -	-
Subtotal Federal	\$	987,959	\$ 987,959	\$ 1,159,342	\$ 2,147,301	100%	\$ -	Favorable
FSF Revenue	\$	25,990,382	\$ 16,840,769	\$ 7,406,293	\$ 24,247,062	65%	\$ (9,149,613)	Favorable
Petty Cash Fund (outside FSF)	\$	1,200	\$ 1,129	\$ -	\$ 1,129	N/A	\$ (71)	-
Total Revenue	\$	25,991,582	\$ 16,841,898	\$ 7,406,293	\$ 24,248,191	65%	\$ (9,149,684)	Favorable
Total FSF Revenue (FY24 and FY23 C/O)	\$	33,396,675						

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

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 11/30/2023	% of Budget (Target <=42%)	Remaining Balance	Variance
Salaries (510)	\$ 12,779,655	\$ 4,767,305	37%	\$ 8,012,350	Favorable
Other Employment Costs (520)	\$ 6,306,954	\$ 2,429,776	39%	\$ 3,877,178	Favorable
Travel (540)	\$ 1,635,725	\$ 555,798	34%	\$ 1,079,927	Favorable
Contracted Services (550)	\$ 2,689,363	\$ 1,492,634	56%	\$ 1,196,729	Favorable
Supplies & Materials (560)	\$ 1,660,000	\$ 1,048,722	63%	\$ 611,278	Favorable
Capital Outlay-Equipment (570)	\$ 75,000	\$ 25,014	33%	\$ 49,986	Favorable
Capital Outlay-Property (580)	\$ 1,815,911	\$ 1,808,877	100%	\$ 7,034	Unfavorable ¹
	\$ 26,962,608	\$ 12,128,126	45%	\$ 14,834,482	Favorable

Net FSF Excess or (Deficit) for Year

\$ 12,118,936
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (402,364)

FSF Cash Balance less required Contingency Reserve

\$ 11,716,572

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

FIVE MONTHS = 42%

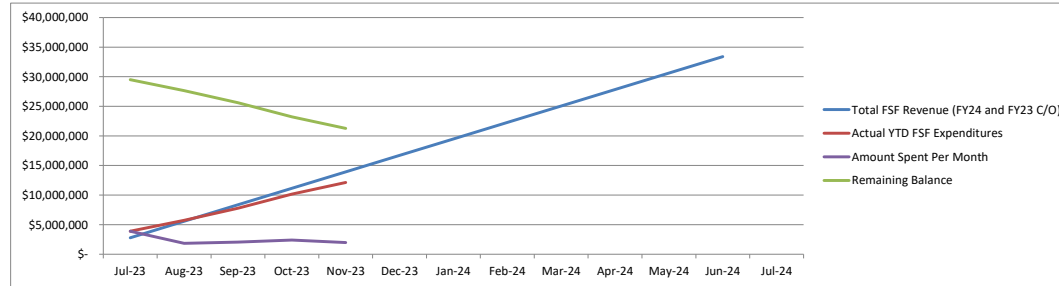
EXPENDITURE VARIANCE >= 67%

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	\$ 2,425,625	\$ 2,043,900
Actual YTD FSF Expenditures	\$ 3,892,599	\$ 5,735,239	\$ 7,779,139	\$ 10,165,288	\$ 12,128,126									
Amount Spent Per Month	\$ 3,892,599	\$ 1,842,640	\$ 2,043,900	\$ 2,386,149	\$ 1,962,838									
Remaining Balance	\$ 29,504,076	\$ 27,661,436	\$ 25,617,536	\$ 23,231,387	\$ 21,268,549									

Projected Ending Balance* = \$ 4,289,171.65

*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	19	\$ 54,575	\$ 15,973	\$ (38,602)	1.32%
Brandywine	18	\$ 116,100	\$ 36,112	\$ (79,988)	1.25%
Caesar Rodney	1	\$ 1,615	\$ 589	\$ (1,026)	0.07%
Capital	1	\$ 1,337	\$ 2,661	\$ 1,324	0.07%
Christina	859	\$ 4,647,861	\$ 1,705,486	\$ (2,942,375)	59.65%
Colonial	337	\$ 1,664,230	\$ 593,215	\$ (1,071,015)	23.40%
Red Clay	203	\$ 990,100	\$ 373,599	\$ (616,501)	14.10%
Smyrna	2	\$ 3,035	\$ 857	\$ (2,179)	0.14%
	1440	\$ 7,478,853	\$ 2,728,491	\$ (4,750,362)	100%

*According to the Charter School Billing Report in IMS

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

IV) Cash Position as of November 30, 2023:

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received				% Expended &
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ -	\$ -	\$ -	\$ -	
State	00368 College Access	\$ 12,480	\$ 2,150	\$ -	\$ 10,329.98	17%
State	00623 Educ Compensation (6% Suppliment)	\$ 276,043	\$ 85,219	\$ -	\$ 190,824.09	31%
State	05109 4 Hr Training - Bus Driver Training	\$ 1,260	\$ 1,260	\$ -	\$ -	100%
State	05142 Driver's Ed	\$ 7,514	\$ 7,514	\$ -	\$ -	100%
State	05149 Homeless Transportation	\$ 135	\$ 135	\$ -	\$ -	100%
State	05177 Charter Transportation	\$ 1,167,831	\$ 466,497	\$ -	\$ 701,333.75	40%
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -	
State	05213 Unit Formula	\$ 7,732,123	\$ 6,140,899	\$ -	\$ 1,591,223.63	79%
State	05235 Technology Block Grant	\$ 28,445	\$ 27,380	\$ -	\$ 1,064.86	96%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	
State	05289 Ed Sustainment Fund	\$ 212,538	\$ 128,174	\$ -	\$ 84,364.49	60%
State	05297 Education Opportunity Funding	\$ 684,094	\$ 225,119	\$ -	\$ 458,974.68	33%
State	05302 CPR Instruction	\$ -	\$ -	\$ -	\$ -	
State	05310 SSBG Reading	\$ 86,155	\$ -	\$ -	\$ 86,155.00	0%
State	05311 Opportunity Fund - Health & Reading Support	\$ 279,326	\$ 66,291	\$ -	\$ 213,035.40	24%
State	05313 Charter Exclusion - Transferred from 05213	\$ 2,000,000	\$ 1,871,855	\$ -	\$ 128,144.74	94%
State	05314 Dual Enrollment	\$ -	\$ -	\$ -	\$ -	
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	
State	05317 Child Safety Awareness	\$ 2,682	\$ 2,682	\$ -	\$ -	100%
State	05323 School Safety & Security Fund	\$ 8,389	\$ 8,389	\$ -	\$ -	100%
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)	\$ 28,663	\$ -	\$ -	\$ 28,663.00	0%
State	08942 Mental Health	\$ -	\$ -	\$ -	\$ -	
State	10171 School Safety & Security Fund	\$ 75,499	\$ 75,499	\$ -	\$ -	100%
State	10230 Minor Capital Improvements	\$ 208,670	\$ -	\$ -	\$ 208,670.00	0%
State	10337 Enhanced MCI	\$ 131,439	\$ -	\$ -	\$ 131,439.00	0%
Local	91100 Cafeteria	\$ 552,865	\$ 224,271	\$ 1,505	\$ 327,089.18	41%
Local	91698 Charter Exclusions - Transferred from 98000	\$ -	\$ -	\$ -	\$ -	
Local	98000 District Funding	\$ 6,496,439	\$ 1,961,443	\$ 4,460	\$ 4,530,535.67	30%
Local	98041 CSRP	\$ 245	\$ -	\$ -	\$ 244.67	0%
Local	98060 Early Childhood	\$ 912	\$ -	\$ -	\$ 911.96	0%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	
Local	98139 Before & After Care	\$ 116,914	\$ 72,278	\$ -	\$ 44,636.51	62%
Local	98159 Donations	\$ 129,009	\$ 11,939	\$ -	\$ 117,070.07	9%
Local	98205 Summer Camps	\$ 122,094	\$ 51,320	\$ -	\$ 70,773.80	42%
Local	98255 Local Donations II - Capital Campaign	\$ 1,319,970	\$ 218,607	\$ 9,114	\$ 1,092,249.66	17%
Local	99126 Local Grants	\$ 26,654	\$ -	\$ -	\$ 26,653.64	0%
Local	99150 CSD Settlement	\$ 185,868	\$ -	\$ -	\$ 185,868.37	0%
Federal	40114 Title II - FY23	\$ 11,469	\$ 11,469	\$ -	\$ -	100%
Federal	40114 Title II - FY24	\$ 98,157	\$ 48,656	\$ -	\$ 49,500.53	50%
Federal	40532 Title IV - FY23	\$ 37,204	\$ 37,204	\$ -	\$ -	100%
Federal	40532 Title IV - FY24	\$ 47,968	\$ 17,522	\$ -	\$ 30,445.68	37%
Federal	40554 Title I - FY23	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Title I - FY24	\$ 458,714	\$ 2,979	\$ -	\$ 455,734.52	1%
Federal	40560 Title III ELL - FY23	\$ 19,610	\$ 3,292	\$ -	\$ 16,318.68	17%
Federal	40560 Title III ELL & Immigrant - FY24	\$ 48,991	\$ 4,996	\$ -	\$ 43,994.52	10%
Federal	40564 IDEA B - FY23	\$ 95,949	\$ 13,446	\$ -	\$ 82,503.81	14%
Federal	40564 IDEA B - FY24	\$ 289,839	\$ -	\$ -	\$ 289,839.00	0%
Federal	40565 IDEA Preschool - FY23	\$ 1,504	\$ 1,504	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY24	\$ 7,815	\$ 1,998	\$ -	\$ 5,817.00	26%
Federal	40715 ARP - HCY	\$ 7,457	\$ -	\$ -	\$ 7,456.90	0%
Federal	40820 School Emergency Relief - ARP	\$ 858,520	\$ 269,907	\$ -	\$ 588,612.81	31%
Federal	41015 CTE Perkins - FY23	\$ 31,576	\$ 31,576	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY24	\$ 36,475	\$ 120	\$ -	\$ 36,355.21	0%
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 96,051	\$ 35,278	\$ -	\$ 60,773.42	37%
		\$ 24,247,062	\$ 12,128,126	\$ 15,079	\$ 12,103,857.11	50%
	Available Cash for High School - included above (within FSF)	\$ 1,319,970	\$ 218,607	\$ 9,114	\$ 1,092,250	17%
	Petty Cash Fund Balance (outside FSF)	\$ 1,129	\$ -	\$ -	\$ -	
	Total	\$ 24,248,191	\$ 12,128,126	\$ 15,079	\$ 12,104,986	50%

V) FY23 Financial Audit - Submitted to DDOE on 9/28/23

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		
			FY24		
			Total	\$ 5,456,442	\$ 4,688,942

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

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 11/30/2023	Actual @ 11/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 12,779,655		\$ 4,767,305	\$ 4,767,305	\$ 8,012,350	37%	37%	
		Total Salaries/Other (510)		\$ 12,779,655		\$ 4,767,305	\$ 4,767,305	\$ 8,012,350	37%	37%	
520	52001	Pensions/Employer Share (23.04%)		\$ 2,944,433		\$ 1,056,750	\$ 1,056,750	\$ 1,887,683	36%	36%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,185,515		\$ 947,862	\$ 947,862	\$ 1,237,653	43%	43%	
520	52005	Workmen's Compensation (1.45%)		\$ 185,305		\$ 69,125	\$ 69,125	\$ 116,179	37%	37%	
520	52006	Social Security/Employer Share (6.2%)		\$ 792,339		\$ 284,311	\$ 284,311	\$ 508,028	36%	36%	
520	52009	Unemployment Insurance (0.11%)		\$ 14,058		\$ 5,237	\$ 5,237	\$ 8,821	37%	37%	
520	52016	Medicare/Employer Share (1.45%)		\$ 185,305		\$ 66,492	\$ 66,492	\$ 118,813	36%	36%	
		Total Other Employment Costs (520) 32.25%		\$ 6,306,954	\$ -	\$ 2,429,776	\$ 2,429,776	\$ 3,877,178	39%	39%	
540	54001	Mileage/Pvt Car in State		\$ 200		\$ 158	\$ 158	\$ 42	79%	79%	Fleet van for conference
540	54003	Meals - In State		\$ 1,000		\$ 954	\$ 954	\$ 46	95%	95%	Strategic Planning (provided lunch)
540	54101	Mileage/Pvt Car out of State		\$ 750		\$ 203	\$ 203	\$ 547	27%	27%	
540	54103	Meals - Out of State		\$ 1,250		\$ 723	\$ 723	\$ 527	58%	58%	
540	54104	Lodging/Out of State		\$ 5,000		\$ 3,965	\$ 3,965	\$ 1,035	79%	79%	Lodging for out of state PD
540	54105	Other Travel - Out of State		\$ 8,000		\$ 2,412	\$ 2,412	\$ 5,588	30%	30%	
540	54107	Student Travel - Field Trips		\$ 38,000		\$ 18,571	\$ 18,571	\$ 19,429	49%	49%	
550	54108	Athletic Travel		\$ 46,500		\$ 21,580	\$ 21,580	\$ 24,920	46%	46%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,535,025		\$ 507,232	\$ 507,232	\$ 1,027,793	33%	33%	
		Total Travel (540)		\$ 1,635,725	\$ -	\$ 555,798	\$ 555,798	\$ 1,079,927	34%	34%	

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 11/30/2023	Actual @ 11/30/2023	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=42%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 50,000		\$ 35,098	\$ 35,098	\$ 14,902	70%	70%	Fall Landscaping at West Campus (Post Construction)
550	55007	Construction / Building Services		\$ 211,000		\$ 96,231	\$ 96,231	\$ 114,769	46%	46%	
550	55010	Medical Services (Contracted Nurse)		\$ 15,000		\$ 1,575	\$ 1,575	\$ 13,425	11%	11%	
550	55020	Legal Services		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
550	55030	Instructional Services		\$ 267,000		\$ 117,519	\$ 117,519	\$ 149,481	44%	44%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 233,000		\$ 82,278	\$ 82,278	\$ 150,722	35%	35%	
550	55033	Instr. Support Services		\$ 79,463		\$ 23,924	\$ 23,924	\$ 55,539	30%	30%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 90,000		\$ 75,460	\$ 75,460	\$ 14,540	84%	84%	Annual Data Service Fees paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 12,500	\$ 1,505	\$ 6,478	\$ 7,983	\$ 4,517	52%	64%	
550	55101	Postage		\$ 3,500		\$ 683	\$ 683	\$ 2,817	20%	20%	
550	55110	Security (monitoring, installation & maintenance)		\$ 180,000	\$ 2,340	\$ 81,101	\$ 83,441	\$ 96,559	45%	46%	
550	55125	Telephone Services		\$ 37,000		\$ 13,310	\$ 13,310	\$ 23,690	36%	36%	
550	55200	Water & Sewer		\$ 51,000		\$ 19,693	\$ 19,693	\$ 31,307	39%	39%	
550	55205	Electric		\$ 217,000		\$ 122,035	\$ 122,035	\$ 94,965	56%	56%	
550	55206	Natural Gas		\$ 60,300		\$ 27,380	\$ 27,380	\$ 32,920	45%	45%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ 2,608	\$ 2,608	\$ 27,392	9%	9%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 398,000		\$ 401,459	\$ 401,459	\$ (3,459)	101%	101%	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		\$ 98,285	\$ 98,285	\$ 26,715	79%	79%	Annual Liability Insurance paid in October
550	55453	Health Insurance		\$ 4,500		\$ -	\$ -	\$ 4,500	0%	0%	
550	55507	Maintenance		\$ 175,000		\$ 89,485	\$ 89,485	\$ 85,515	51%	51%	
550	55509	Software(non instructional)		\$ 40,500		\$ 21,034	\$ 21,034	\$ 19,466	52%	52%	
550	55521	Data Storage/Back-up		\$ 34,000		\$ 11,170	\$ 11,170	\$ 22,830	33%	33%	
550	55600	Printing & Binding		\$ 3,500		\$ 549	\$ 549	\$ 2,951	16%	16%	
550	55610	Advertising		\$ 30,000		\$ 20,753	\$ 20,753	\$ 9,247	69%	69%	AVA and HS Marketing (School Choice enrollment begins on 11/6)
550	55631	Association Dues & Conference Fees		\$ 35,000		\$ 14,018	\$ 14,018	\$ 20,982	40%	40%	
550	55647	Student Body Activity		\$ 142,000		\$ 47,536	\$ 47,536	\$ 94,464	33%	33%	
550	55667	Training		\$ 75,000		\$ 58,001	\$ 58,001	\$ 16,999	77%	77%	Team PD for beginning of school year
550	55681	Employee Recognition/Teambuilding		\$ 30,000		\$ 10,915	\$ 10,915	\$ 19,085	36%	36%	
550	55692	Trash Removal		\$ 35,100		\$ 14,057	\$ 14,057	\$ 21,043	40%	40%	
		Total - Contracted Services (550)		\$ 2,689,363	\$ 3,845	\$ 1,492,634	\$ 1,496,479	\$ 1,192,884	56%	56%	
560	56000	Office Supplies		\$ 125,000		\$ 29,728	\$ 29,728	\$ 95,272	24%	24%	
560	56070	Institutional Supplies (maintenance)		\$ 14,000		\$ 7,656	\$ 7,656	\$ 6,344	55%	55%	
560	56111	Food		\$ 387,000		\$ 151,794	\$ 151,794	\$ 235,206	39%	39%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 20,000		\$ 13,437	\$ 13,437	\$ 6,563	67%	67%	School Start-up
560	56141	Custodial Supplies		\$ 84,500		\$ 38,094	\$ 38,094	\$ 46,406	45%	45%	
560	56143	Cafeteria Supplies		\$ 33,500		\$ 22,467	\$ 22,467	\$ 11,033	67%	67%	West Campus Kitchen Start-up
560	56145	Computer Supplies (non-instructional)		\$ 15,000		\$ 1,162	\$ 1,162	\$ 13,838	8%	8%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 387,000	\$ 2,120	\$ 417,908	\$ 420,028	\$ (33,028)	108%	109%	Early Year School Start-up
560	56157	Text Books/Library and Yearbooks		\$ 60,000		\$ 33,786	\$ 33,786	\$ 26,214	56%	56%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 14,000	\$ 3,614	\$ 3,968	\$ 7,582	\$ 6,418	28%	54%	
560	56950	Institutional Equipment (includes furniture)		\$ 410,000	\$ -	\$ 255,147	\$ 255,147	\$ 154,853	62%	62%	
560	56960	Athletic Supplies		\$ 110,000	\$ 5,500	\$ 73,574	\$ 79,074	\$ 30,926	67%	72%	School Start-up
		Total Supplies/Materials (560)		\$ 1,660,000	\$ 11,234	\$ 1,048,722	\$ 1,059,956	\$ 600,044	63%	64%	
570	57011	Cafeteria Equipment		\$ 5,000		\$ 11,928	\$ 11,928	\$ (6,928)	239%	239%	New addition (side loader) to Kitchen Dishwasher
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 30,000		\$ -	\$ -	\$ 30,000	0%	0%	
570	57210	Custodial/Maint Equipment		\$ 20,000		\$ 2,503	\$ 2,503	\$ 17,497	13%	13%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ 10,583	\$ 10,583	\$ 9,417	53%	53%	
		Total Capital Outlay-Equipment (570)		\$ 75,000	\$ -	\$ 25,014	\$ 25,014	\$ 49,986	33%	33%	
580	58100	Land Improvements		\$ 20,000		\$ 12,966	\$ 12,966	\$ 7,034	65%	65%	
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	\$ -	\$ 1,808,877	\$ 1,808,877	\$ 7,034	100%	100%	
		Grand Totals - All Categories		\$ 26,962,608	\$ 15,079	\$ 12,128,126	\$ 12,143,205	\$ 14,834,482	45%	45%	See Comments Above