

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



**Report Ending Date: June 30, 2024**  
**2024 Fiscal Year: July 1, 2023 to June 30, 2024**  
**Percent of Fiscal Year Complete: 100%**

**August 28, 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

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Twelve Months Ended June 30, 2024

I) Budget vs. Actual Comparison @ June 30, 2024 (Summary Level):

A) Revenues - FSF :		Full Year Budget	Actual @ 6/30/2024	FY23 Carryover	Total	% of Budget (Target >=100%)*	Difference*	Variance*
(Reconciled from DGL018 & DGL060)								
State	00231 World Language	\$ -	\$ 3,629	\$ -	\$ 3,629		\$ 3,629	
State	00368 College Access	\$ 12,480	\$ 12,480	\$ -	\$ 12,480		\$ (0)	
State	00623 Educ Compensation (6% Supplement)	\$ 276,043	\$ 304,420	\$ -	\$ 304,420	110%	\$ 28,377	
State	05109 4 Hr Training - Bus Driver Training	\$ 1,260	\$ 1,260	\$ -	\$ 1,260	100%	\$ -	
State	05110 12 Hr Training - Bus Driver Training	\$ -	\$ 590	\$ -	\$ 590		\$ 590	
State	05112 Mid Year Unit Count	\$ -	\$ 3,741	\$ -	\$ 3,741		\$ 3,741	
State	05142 Driver's Ed	\$ 7,514	\$ 7,514	\$ -	\$ 7,514	100%	\$ -	
State	05149 Homeless Transportation	\$ -	\$ 405	\$ -	\$ 405		\$ 405	
State	05177 Charter Transportation	\$ 1,512,580	\$ 1,512,580	\$ -	\$ 1,512,580	100%	\$ -	
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05213 Unit Formula	\$ 12,595,267	\$ 10,784,161	\$ 495,481	\$ 11,279,642	102%	\$ 188,932	
State	05235 Technology Block Grant	\$ 33,614	\$ 33,614	\$ -	\$ 33,614	100%	\$ -	
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -		\$ -	
State	05289 Ed Sustainment Fund	\$ 251,166	\$ 251,166	\$ -	\$ 251,166	100%	\$ -	
State	05297 Education Opportunity Funding	\$ 684,094	\$ 684,094	\$ -	\$ 684,094	100%	\$ (0)	
State	05302 CPR Instruction	\$ -	\$ 344	\$ -	\$ 344		\$ 344	
State	05310 SSBG Reading	\$ 86,115	\$ 86,155	\$ -	\$ 86,155	100%	\$ 40	
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	\$ -	\$ 1,238	\$ -	\$ 1,238		\$ -	
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	\$ 14,000	\$ 56,820	\$ -	\$ 56,820		\$ 42,820	
State	05389 Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08900 One-Time Salary Supplement (27th Pay)	\$ -	\$ 38	\$ -	\$ 38		\$ -	
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -		\$ -	
State	08940 Program Supplement (Filter First)	\$ 28,663	\$ 28,663	\$ -	\$ 28,663	100%	\$ -	
State	08942 Mental Health	\$ -	\$ -	\$ -	\$ -		\$ -	
State	10171 School Safety and Security	\$ 75,499	\$ 75,499	\$ -	\$ 75,499	100%	\$ -	
State	10230 Minor Capital Improvements	\$ 208,670	\$ 208,670	\$ -	\$ 208,670	100%	\$ -	
State	10337 Enhanced MCI	\$ -	\$ -	\$ 131,439	\$ 131,439		\$ -	
	<b>Subtotal State</b>	<b>\$ 16,077,362</b>	<b>\$ 16,347,478</b>	<b>\$ 626,920</b>	<b>\$ 16,974,398</b>	<b>102%</b>	<b>\$ 268,878</b>	<b>Favorable</b>
Local	91100 Cafeteria	\$ 867,877	\$ 728,665	\$ 293,400	\$ 1,022,065	84%	\$ (139,212)	
Local	91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 2,708	\$ -	\$ 2,708		\$ -	
Local	98000 District Funding	\$ 8,141,721	\$ 8,139,013	\$ 3,577,213	\$ 11,716,226	100%	\$ (0)	
Local	98000 Other	\$ 509,107	\$ 611,536	\$ -	\$ 611,536	120%	\$ 102,429	
Local	98041 CSRP	\$ 200	\$ 1,928	\$ 245	\$ 2,172		\$ 1,728	
Local	98060 Early Childhood	\$ 3,000	\$ 3,371	\$ -	\$ 3,371	112%	\$ 371	
Local	98079 Contingency	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
Local	98139 Before & After Care	\$ 208,050	\$ 265,560	\$ 51,924	\$ 317,483	128%	\$ 57,510	
Local	98159 Donations	\$ 90,000	\$ 92,731	\$ 45,010	\$ 137,741	103%	\$ 2,731	
Local	98205 Summer Camp	\$ 120,000	\$ 79,448	\$ 111,448	\$ 190,896	66%	\$ (40,552)	
Local	98255 Donations II (Capital Campaign)	\$ 50,000	\$ 355,314	\$ 1,309,670	\$ 1,664,985	71%	\$ 305,314	
Local	99126 Local Grants	\$ 10,000	\$ -	\$ 26,654	\$ 26,654	0%	\$ (10,000)	
Local	99150 CSD Settlement	\$ 232,335	\$ 232,302	\$ -	\$ 232,302	100%	\$ (32)	
	<b>Subtotal Local</b>	<b>\$ 10,232,290</b>	<b>\$ 10,512,576</b>	<b>\$ 5,620,031</b>	<b>\$ 16,132,607</b>	<b>103%</b>	<b>\$ 280,287</b>	<b>Favorable</b>
Federal	40114 Title II - FY23	\$ -	\$ -	\$ 11,469	\$ 11,469		\$ -	
Federal	40114 Title II - FY24	\$ 98,157	\$ 101,532	\$ -	\$ 101,532	103%	\$ 3,375	
Federal	40532 Title IV - FY23	\$ -	\$ -	\$ 37,204	\$ 37,204		\$ -	
Federal	40532 Title IV - FY24	\$ 47,968	\$ 48,121	\$ -	\$ 48,121	100%	\$ 153	
Federal	40554 Title I - FY23	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal	40554 Title I - FY24	\$ 458,714	\$ 464,178	\$ -	\$ 464,178	101%	\$ 5,464	
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	\$ 311,216	\$ -	\$ 311,216	107%	\$ 21,377	
Federal	40565 IDEA Preschool - FY23	\$ -	\$ -	\$ 1,504	\$ 1,504		\$ -	
Federal	40565 IDEA Preschool - FY24	\$ 7,815	\$ 8,026	\$ -	\$ 8,026	103%	\$ 211	
Federal	40715 ARP - HCY	\$ -	\$ -	\$ 7,457	\$ 7,457		\$ -	
Federal	40820 COVID-19 Education Funding - ARP	\$ 42,592	\$ 47,353	\$ 858,520	\$ 905,873		\$ 4,761	
Federal	41015 CTE Perkins - FY23	\$ -	\$ 309	\$ 31,576	\$ 31,885		\$ -	
Federal	41015 CTE Perkins - FY24	\$ 36,475	\$ 37,761	\$ -	\$ 37,761	104%	\$ 1,286	
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ -	\$ -	\$ 96,051	\$ 96,051		\$ -	
	<b>Subtotal Federal</b>	<b>\$ 1,030,551</b>	<b>\$ 1,067,487</b>	<b>\$ 1,159,342</b>	<b>\$ 2,226,829</b>	<b>104%</b>	<b>\$ 36,627</b>	<b>Favorable</b>
	<b>FSF Revenue</b>	<b>\$ 27,340,203</b>	<b>\$ 27,927,541</b>	<b>\$ 7,406,293</b>	<b>\$ 35,333,834</b>	<b>102%</b>	<b>\$ 587,338</b>	<b>Favorable</b>
	Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,227	\$ -	\$ 1,227	N/A	\$ 27	
	<b>Total Revenue</b>	<b>\$ 27,341,403</b>	<b>\$ 27,928,769</b>	<b>\$ 7,406,293</b>	<b>\$ 35,335,062</b>	<b>102%</b>	<b>\$ 587,366</b>	<b>Favorable</b>
	<b>Total FSF Revenue (FY24 and FY23 C/O)</b>	<b>\$ 34,746,496</b>						

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Twelve Months Ended June 30, 2024

**B) Expenses - FSF:**

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 6/30/2024	% of Budget (Target <=100%)	Remaining Balance	Variance
Salaries (510)	\$ 12,983,182	\$ 12,992,077	100%	\$ (8,895)	Favorable
Other Employment Costs (520)	\$ 6,628,155	\$ 6,413,722	97%	\$ 214,433	Favorable
Travel (540)	\$ 1,703,182	\$ 1,706,592	100%	\$ (3,410)	Favorable
Contracted Services (550)	\$ 2,848,100	\$ 2,819,932	99%	\$ 28,168	Favorable
Supplies & Materials (560)	\$ 1,938,026	\$ 1,863,607	96%	\$ 74,419	Favorable
Capital Outlay-Equipment (570)	\$ 60,000	\$ 53,309	89%	\$ 6,691	Favorable
Capital Outlay-Property (580)	\$ 1,815,911	\$ 1,816,893	100%	\$ (982)	Favorable
	<b>\$ 27,976,556</b>	<b>\$ 27,666,132</b>	<b>99%</b>	<b>\$ 310,424</b>	<b>Favorable</b>

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

<b>\$ 7,667,702</b>
Note: YTD Revenue Minus YTD Expenditures

**Contingency Reserve (2%)**

\$ (484,382)

**FSF Cash Balance less required Contingency Reserve**

\$ 7,183,320

**Variance Notes\*:**

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

TWELVE MONTHS = 100%

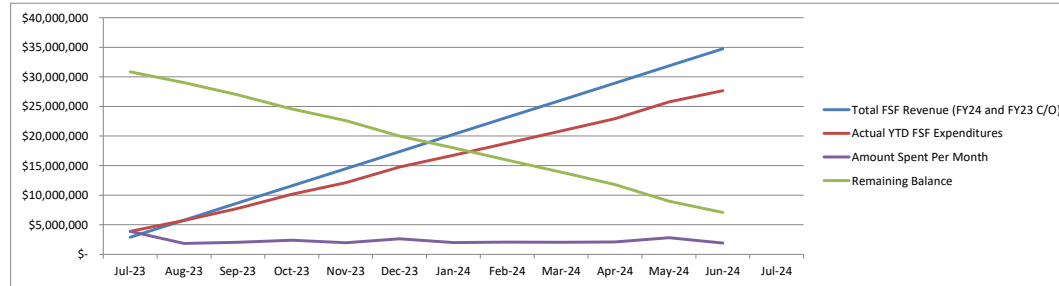
EXPENDITURE VARIANCE >= 125%

**II) YTD Budget vs. Expenditure Trending:**

	Jul-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)	\$ 2,895,541	\$ 5,791,083	\$ 8,686,624	\$ 11,582,165	\$ 14,477,707	\$ 17,373,248	\$ 20,268,789	\$ 23,164,331	\$ 26,059,872	\$ 28,955,413	\$ 31,850,955	\$ 34,746,496		
Actual YTD FSF Expenditures	\$ 3,892,599	\$ 5,735,239	\$ 7,779,139	\$ 10,165,288	\$ 12,128,126	\$ 14,753,833	\$ 16,745,805	\$ 18,805,157	\$ 20,849,289	\$ 22,938,596	\$ 25,756,035	\$ 27,666,132		
Amount Spent Per Month	\$ 3,892,599	\$ 1,842,640	\$ 2,043,900	\$ 2,386,149	\$ 1,962,838	\$ 2,625,706	\$ 1,991,972	\$ 2,059,352	\$ 2,044,133	\$ 2,089,307	\$ 2,817,439	\$ 1,910,097	\$ 2,305,511	\$ 2,051,742
Remaining Balance	\$ 30,853,897	\$ 29,011,257	\$ 26,967,357	\$ 24,581,208	\$ 22,618,370	\$ 19,992,663	\$ 18,000,691	\$ 15,941,339	\$ 13,897,207	\$ 11,807,900	\$ 8,990,461	\$ 7,080,364		

**Projected Ending Balance\* = \$ 7,080,363.88**

\*Does not include encumbrances or petty cash



**III) Local Funding Update:**

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	18	\$ 55,625	\$ 55,625	\$ -	1.25%
Brandywine	20	\$ 108,035	\$ 108,035	\$ -	1.39%
Caesar Rodney	1	\$ 1,682	\$ 1,682	\$ -	0.07%
Capital	6	\$ 7,602	\$ 7,602	\$ -	0.42%
Christina	863	\$ 5,062,112	\$ 5,062,112	\$ -	59.76%
Colonial	335	\$ 1,804,919	\$ 1,804,919	\$ -	23.20%
Red Clay	199	\$ 1,099,299	\$ 1,099,299	\$ -	13.78%
Smyrna	2	\$ 2,447	\$ 2,447	\$ -	0.14%
	<b>1444</b>	<b>\$ 8,141,721</b>	<b>\$ 8,141,721</b>	<b>\$ -</b>	<b>100%</b>

\*According to the **Charter School Billing Report** in IMS

Las Américas ASPIRA Academy Charter School  
 Financial Summary Update - Cash Basis  
 Twelve Months Ended June 30, 2024

IV) Cash Position as of June 30, 2024:

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received				% Expended &
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ 3,629	\$ 325	\$ -	\$ 3,304.48	
State	00368 College Access	\$ 12,480	\$ 5,110	\$ -	\$ 7,369.98	41%
State	00623 Educ Compensation (6% Suppliment)	\$ 304,420	\$ 304,420	\$ -	\$ -	100%
State	05109 4 Hr Training - Bus Driver Training	\$ 1,260	\$ 1,260	\$ -	\$ -	100%
State	05110 12 Hr Training - Bus Driver Training	\$ 590	\$ 590	\$ -	\$ -	100%
State	05110 Mid Year Unit Count	\$ 3,741	\$ 3,741	\$ -	\$ -	100%
State	05142 Driver's Ed	\$ 7,514	\$ 7,514	\$ -	\$ -	100%
State	05149 Homeless Transportation	\$ 405	\$ 405	\$ -	\$ -	100%
State	05177 Charter Transportation	\$ 1,512,580	\$ 1,512,580	\$ -	\$ -	100%
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -	
State	05213 Unit Formula	\$ 11,279,642	\$ 11,176,512	\$ -	\$ 103,130.38	99%
State	05235 Technology Block Grant	\$ 33,614	\$ 33,614	\$ -	\$ -	100%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	
State	05289 Ed Sustainment Fund	\$ 251,166	\$ 251,166	\$ -	\$ -	100%
State	05297 Education Opportunity Funding	\$ 684,094	\$ 652,276	\$ -	\$ 31,817.92	95%
State	05302 CPR Instruction	\$ 344	\$ 344	\$ -	\$ -	
State	05310 SSBG Reading	\$ 86,155	\$ 86,155	\$ -	\$ -	100%
State	05311 Opportunity Fund - Health & Reading Support	\$ 279,326	\$ 192,274	\$ -	\$ 87,051.66	69%
State	05313 Charter Exclusion - Transferred from 05213	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	100%
State	05314 Dual Enrollment	\$ 1,238	\$ 1,238	\$ -	\$ -	100%
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	\$ 56,820	\$ 56,820	\$ -	\$ -	100%
State	05389 Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -	
State	08900 One-Time Salary Suppliment (27th Pay)	\$ 38	\$ 38	\$ -	\$ -	100%
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -	
State	08940 Program Suppliment (Filter First)	\$ 28,663	\$ 28,663	\$ -	\$ -	100%
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	\$ -	\$ -	\$ -	0%
Local	91100 Cafeteria	\$ 1,022,065	\$ 895,978	\$ -	\$ 126,087.22	88%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 2,708	\$ 2,708	\$ -	\$ -	
Local	98000 District Funding	\$ 12,327,762	\$ 7,794,760	\$ -	\$ 4,533,001.47	63%
Local	98041 CSRP	\$ 2,172	\$ -	\$ -	\$ 2,172.22	0%
Local	98060 Early Childhood	\$ 3,371	\$ 3,371	\$ -	\$ -	100%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	
Local	98139 Before & After Care	\$ 317,483	\$ 232,640	\$ -	\$ 84,843.59	73%
Local	98159 Donations	\$ 137,741	\$ 48,433	\$ -	\$ 89,308.68	35%
Local	98205 Summer Camps	\$ 190,896	\$ 59,278	\$ -	\$ 131,617.75	31%
Local	98255 Local Donations II - Capital Campaign	\$ 1,664,985	\$ 249,462	\$ -	\$ 1,415,522.73	15%
Local	99126 Local Grants	\$ 26,654	\$ -	\$ -	\$ 26,653.64	0%
Local	99150 CSD Settlement	\$ 232,302	\$ 232,302	\$ -	\$ -	100%
Federal	40114 Title II - FY23	\$ 11,469	\$ 11,469	\$ -	\$ -	100%
Federal	40114 Title II - FY24	\$ 101,532	\$ 101,532	\$ -	\$ -	100%
Federal	40532 Title IV - FY23	\$ 37,204	\$ 37,204	\$ -	\$ -	100%
Federal	40532 Title IV - FY24	\$ 48,121	\$ 48,121	\$ -	\$ -	100%
Federal	40554 Title I - FY23	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Title I - FY24	\$ 464,178	\$ 424,399	\$ -	\$ 39,779.03	91%
Federal	40560 Title III ELL - FY23	\$ 19,610	\$ 14,375	\$ -	\$ 5,235.29	73%
Federal	40560 Title III ELL & Immigrant - FY24	\$ 48,991	\$ 29,743	\$ -	\$ 19,247.83	61%
Federal	40564 IDEA B - FY23	\$ 95,949	\$ 86,930	\$ -	\$ 9,019.52	91%
Federal	40564 IDEA B - FY24	\$ 311,216	\$ 178,993	\$ -	\$ 132,223.31	58%
Federal	40565 IDEA Preschool - FY23	\$ 1,504	\$ 1,504	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY24	\$ 8,026	\$ 6,837	\$ -	\$ 1,189.35	85%
Federal	40715 ARP - HCY	\$ 7,457	\$ -	\$ -	\$ 7,456.90	0%
Federal	40820 School Emergency Relief - ARP	\$ 905,873	\$ 692,974	\$ -	\$ 212,899.25	76%
Federal	41015 CTE Perkins - FY23	\$ 31,885	\$ 31,885	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY24	\$ 37,761	\$ 11,640	\$ -	\$ 26,121.06	31%
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 96,051	\$ 67,979	\$ -	\$ 28,071.93	71%
		\$ 35,333,834	\$ 27,666,132	\$ -	\$ 7,667,702.19	78%
	Available Cash for High School - included above (within FSF)	\$ 1,664,985	\$ 249,462	\$ -	\$ 1,415,523	15%
	Petty Cash Fund Balance (outside FSF)	\$ 1,227	\$ -	\$ -	\$ -	
	<b>Total</b>	<b>\$ 35,335,062</b>	<b>\$ 27,666,132</b>	<b>\$ -</b>	<b>\$ 7,668,930</b>	<b>78%</b>

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

<b>Name</b>	<b>Type</b>	<b>Purpose</b>	<b>FY</b>	<b>ASK</b>	<b>Award</b>
Delaware Charter School Program Grant	Federal	High School	FY20	\$ 750,000	\$ 750,000
Delaware Charter School Program Grant	Federal	High School	FY20	\$ 250,000	\$ 250,000
Welfare Foundation	Private	High School	FY20	\$ 150,000	\$ 150,000
NewSchools	Private	High School	FY20	\$ 600,000	\$ 520,000
Crystal Foundation	Private	High School - Phase 1B Construction	FY21	\$ 1,500,000	\$ 500,000
Charter School Growth Fund	Private	Support of overall program (both campuses)	FY21	\$ 600,000	\$ 725,000
Charter School Growth Fund	Private	COVID - Support of overall program	FY21	\$ 60,000	\$ 60,000
Longwood Foundation	Private	High School	FY22	\$ 1,001,442	\$ 1,001,442
Welfare Foundation	Private	High School	FY22	\$ 150,000	\$ 150,000
Chichester (August 2021)	Private	High School	FY22	\$ 40,000	
Marvin Family (August 2021)	Private	High School	FY22	\$ 5,000	\$ 2,500
Ellice & Rosa McDonald Foundation (Aug. '21)	Private	High School	FY22	\$ 250,000	\$ 100,000
Marmot	Private	High School	FY22	\$ 25,000	
Laffey McHugh	Private	High School	FY22	\$ 75,000	\$ 40,000
Borkee Hagley Foundation	Private	High School	FY22		\$ 10,000
Crestlea Foundation	Private	High School	FY22		\$ 20,000
McDonald Foundation	Private	High School	FY23		\$ 75,000
Borkee Hagley Foundation	Private	High School	FY23		\$ 10,000
Laffey McHugh	Private	High School	FY23		\$ 50,000
Crystal Foundation	Private	High School	FY23		\$ 250,000
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
Charter School Growth Fund	Private	Expansion	FY24		\$ 200,000
			FY24		
			FY24		
			FY24		
			FY24		
			<b>Total</b>	<b>\$ 5,456,442</b>	<b>\$ 4,888,942</b>

Las Américas ASPIRA Academy Charter School  
 Financial Expenditure Detail Update - Cash Basis  
 Twelve Months Ended June 30, 2024

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 6/30/2024	Actual @ 6/30/2024	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 12,983,182		\$ 12,992,077	\$ 12,992,077	\$ (8,895)	100%	100%	
		<b>Total Salaries/Other (510)</b>		<b>\$ 12,983,182</b>		<b>\$ 12,992,077</b>	<b>\$ 12,992,077</b>	<b>\$ (8,895)</b>	<b>100%</b>	<b>100%</b>	
520	52001	Pensions/Employer Share (23.04%)		\$ 2,991,325		\$ 2,876,084	\$ 2,876,084	\$ 115,241	96%	96%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,441,079		\$ 2,375,904	\$ 2,375,904	\$ 65,175	97%	97%	
520	52005	Workmen's Compensation (1.45%)		\$ 188,256		\$ 188,385	\$ 188,385	\$ (129)	100%	100%	
520	52006	Social Security/Employer Share (6.2%)		\$ 804,957		\$ 777,284	\$ 777,284	\$ 27,673	97%	97%	
520	52009	Unemployment Insurance (0.11%)		\$ 14,282		\$ 14,281	\$ 14,281	\$ 1	100%	100%	
520	52016	Medicare/Employer Share (1.45%)		\$ 188,256		\$ 181,783	\$ 181,783	\$ 6,473	97%	97%	
		<b>Total Other Employment Costs (520) 32.25%</b>		<b>\$ 6,628,155</b>	<b>\$ -</b>	<b>\$ 6,413,722</b>	<b>\$ 6,413,722</b>	<b>\$ 214,433</b>	<b>97%</b>	<b>97%</b>	
540	54001	Mileage/Pvt Car in State		\$ 400		\$ 316	\$ 316	\$ 84	79%	79%	
540	54003	Meals - In State		\$ 2,000		\$ 1,293	\$ 1,293	\$ 707	65%	65%	
540	54101	Mileage/Pvt Car out of State		\$ 750		\$ 723	\$ 723	\$ 27	96%	96%	
540	54103	Meals - Out of State		\$ 1,500		\$ 2,389	\$ 2,389	\$ (889)	159%	159%	PD out of state
540	54104	Lodging/Out of State		\$ 9,500		\$ 13,161	\$ 13,161	\$ (3,661)	139%	139%	PD out of state
540	54105	Other Travel - Out of State		\$ 8,000		\$ 6,659	\$ 6,659	\$ 1,341	83%	83%	
540	54107	Student Travel - Field Trips		\$ 46,000		\$ 55,901	\$ 55,901	\$ (9,901)	122%	122%	
550	54108	Athletic Travel		\$ 50,000		\$ 52,690	\$ 52,690	\$ (2,690)	105%	105%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,585,032		\$ 1,573,460	\$ 1,573,460	\$ 11,572	99%	99%	
		<b>Total Travel (540)</b>		<b>\$ 1,703,182</b>	<b>\$ -</b>	<b>\$ 1,706,592</b>	<b>\$ 1,706,592</b>	<b>\$ (3,410)</b>	<b>100%</b>	<b>100%</b>	

Account Category	Account Code	Description	Subtotals	Budget FY24	Encumbrance @ 6/30/2024	Actual @ 6/30/2024	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=100%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 50,000		\$ 51,637	\$ 51,637	\$ (1,637)	103%	103%	
550	55007	Construction / Building Services		\$ 126,000		\$ 112,084	\$ 112,084	\$ 13,916	89%	89%	
550	55010	Medical Services (Contracted Nurse)		\$ 5,000		\$ 4,461	\$ 4,461	\$ 539	89%	89%	
550	55020	Legal Services		\$ 15,000		\$ 4,760	\$ 4,760	\$ 10,240	32%	32%	
550	55030	Instructional Services		\$ 382,000		\$ 415,817	\$ 415,817	\$ (33,817)	109%	109%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 233,000		\$ 283,351	\$ 283,351	\$ (50,351)	122%	122%	
550	55033	Instr. Support Services		\$ 70,000		\$ 75,509	\$ 75,509	\$ (5,509)	108%	108%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 90,000		\$ 86,708	\$ 86,708	\$ 3,292	96%	96%	
550	55037	Food Service Operations / Equipment Maintenance		\$ 14,000		\$ 14,236	\$ 14,236	\$ (236)	102%	102%	
550	55101	Postage		\$ 3,500		\$ 2,745	\$ 2,745	\$ 755	78%	78%	
550	55110	Security (monitoring, installation & maintenance)		\$ 225,000		\$ 141,008	\$ 141,008	\$ 83,992	63%	63%	
550	55125	Telephone Services		\$ 37,000		\$ 34,330	\$ 34,330	\$ 2,670	93%	93%	
550	55200	Water & Sewer		\$ 51,000		\$ 46,508	\$ 46,508	\$ 4,492	91%	91%	
550	55205	Electric		\$ 217,000		\$ 232,576	\$ 232,576	\$ (15,576)	107%	107%	
550	55206	Natural Gas		\$ 71,000		\$ 76,982	\$ 76,982	\$ (5,982)	108%	108%	
550	55371	Tuition Reimbursements		\$ 30,000		\$ 20,812	\$ 20,812	\$ 9,188	69%	69%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 436,000		\$ 437,034	\$ 437,034	\$ (1,034)	100%	100%	
550	55402	Buildings - Office Space		\$ 2,000		\$ -	\$ -	\$ 2,000	0%	0%	
550	55452	Insurance (Bldg & Contents)		\$ 120,000		\$ 109,356	\$ 109,356	\$ 10,644	91%	91%	
550	55453	Health Insurance		\$ 2,000		\$ -	\$ -	\$ 2,000	0%	0%	
550	55507	Maintenance		\$ 210,000		\$ 218,151	\$ 218,151	\$ (8,151)	104%	104%	
550	55509	Software(non instructional)		\$ 43,000		\$ 46,390	\$ 46,390	\$ (3,390)	108%	108%	
550	55521	Data Storage/Back-up		\$ 58,000		\$ 24,280	\$ 24,280	\$ 33,720	42%	42%	
550	55600	Printing & Binding		\$ 3,500		\$ 549	\$ 549	\$ 2,951	16%	16%	
550	55610	Advertising		\$ 30,000		\$ 38,601	\$ 38,601	\$ (8,601)	129%	129%	Advertising before/during Choice period
550	55631	Association Dues & Conference Fees		\$ 41,000		\$ 33,938	\$ 33,938	\$ 7,062	83%	83%	
550	55647	Student Body Activity		\$ 142,000		\$ 145,201	\$ 145,201	\$ (3,201)	102%	102%	
550	55667	Training		\$ 75,000		\$ 91,697	\$ 91,697	\$ (16,697)	122%	122%	
550	55681	Employee Recognition/Teambuilding		\$ 31,000		\$ 37,933	\$ 37,933	\$ (6,933)	122%	122%	
550	55692	Trash Removal		\$ 35,100		\$ 33,278	\$ 33,278	\$ 1,822	95%	95%	
		<b>Total - Contracted Services (550)</b>		<b>\$ 2,848,100</b>	<b>\$ -</b>	<b>\$ 2,819,932</b>	<b>\$ 2,819,932</b>	<b>\$ 28,168</b>	<b>99%</b>	<b>99%</b>	
560	56000	Office Supplies		\$ 100,000		\$ 77,641	\$ 77,641	\$ 22,359	78%	78%	
560	56070	Institutional Supplies (maintenance)		\$ 14,000		\$ 4,042	\$ 4,042	\$ 9,958	29%	29%	
560	56111	Food		\$ 470,026		\$ 476,944	\$ 476,944	\$ (6,918)	101%	101%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 32,500		\$ 19,410	\$ 19,410	\$ 13,090	60%	60%	
560	56141	Custodial Supplies		\$ 84,500		\$ 85,287	\$ 85,287	\$ (787)	101%	101%	
560	56143	Cafeteria Supplies		\$ 60,000		\$ 44,151	\$ 44,151	\$ 15,849	74%	74%	
560	56145	Computer Supplies (non-instructional)		\$ 15,000		\$ 34,053	\$ 34,053	\$ (19,053)	227%	227%	Two New Dell Servers
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 490,000		\$ 522,067	\$ 522,067	\$ (32,067)	107%	107%	
560	56157	Text Books/Library and Yearbooks		\$ 60,000		\$ 48,726	\$ 48,726	\$ 11,274	81%	81%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 17,000		\$ 12,803	\$ 12,803	\$ 4,197	75%	75%	
560	56950	Institutional Equipment (includes furniture)		\$ 440,000		\$ 370,813	\$ 370,813	\$ 69,187	84%	84%	
560	56960	Athletic Supplies		\$ 155,000		\$ 167,669	\$ 167,669	\$ (12,669)	108%	108%	
		<b>Total Supplies/Materials (560)</b>		<b>\$ 1,938,026</b>	<b>\$ -</b>	<b>\$ 1,863,607</b>	<b>\$ 1,863,607</b>	<b>\$ 74,419</b>	<b>96%</b>	<b>96%</b>	
570	57011	Cafeteria Equipment		\$ 15,000		\$ 11,928	\$ 11,928	\$ 3,072	80%	80%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 5,000		\$ -	\$ -	\$ 5,000	0%	0%	
570	57210	Custodial/Maint Equipment		\$ 20,000		\$ 16,725	\$ 16,725	\$ 3,275	84%	84%	
570	57310	Refrig/Air Condit/Heat		\$ 20,000		\$ 24,656	\$ 24,656	\$ (4,656)	123%	123%	
		<b>Total Capital Outlay-Equipment (570)</b>		<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 53,309</b>	<b>\$ 53,309</b>	<b>\$ 6,691</b>	<b>89%</b>	<b>89%</b>	
580	58100	Land Improvements		\$ 20,000		\$ 20,982	\$ 20,982	\$ (982)	105%	105%	
580	58300	Bond Debt Service		\$ 1,795,911		\$ 1,795,911	\$ 1,795,911	\$ 0	100%	100%	
580	58300	Maj Bldg Alteration by Contract		\$ -		\$ -	\$ -	\$ -			
		<b>Total Capital Outlay-Property (580)</b>		<b>\$ 1,815,911</b>	<b>\$ -</b>	<b>\$ 1,816,893</b>	<b>\$ 1,816,893</b>	<b>\$ (982)</b>	<b>100%</b>	<b>100%</b>	
		<b>Grand Totals - All Categories</b>		<b>\$ 27,976,556</b>	<b>\$ -</b>	<b>\$ 27,666,132</b>	<b>\$ 27,666,132</b>	<b>\$ 310,424</b>	<b>99%</b>	<b>99%</b>	See Comments Above