

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: July 31, 2024
2025 Fiscal Year: July 1, 2024 to June 30, 2025
Percent of Fiscal Year Complete: 8%

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

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

Jeannie Negron - Teacher Representative

TBD - Parent Representative

Richard Riggs – DDOE Representative (Non-Voting Member)

Margie López Waite – Chief Executive Officer

Kellie Cruz - Director of Finance

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 One Month Ended July 31, 2024

I) Budget vs. Actual Comparison @ July 31, 2024 (Summary Level):

A) Revenues - FSF :		Actual @			% of Budget		
(Reconciled from DGL018 & DGL060)		7/31/2024	FY24 Carryover	Total	(Target >=8%)*	Difference*	Variance*
Full Year Budget							
State 00231 World Language	\$ -	\$ -	\$ 3,304	\$ 3,304		\$ -	
State 00368 College Access	\$ -	\$ -	\$ -	\$ -		\$ -	
State 00623 Educ Compensation (6% Supplement)	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05109 4 Hr Training - Bus Driver Training	\$ 1,200	\$ 630	\$ -	\$ 630	53%	\$ (570)	
State 05117 Athletic Trainer Block	\$ 16,071	\$ 16,071	\$ -	\$ 16,071	100%	\$ -	
State 05142 Driver's Ed	\$ 7,500	\$ -	\$ -	\$ -	0%	\$ (7,500)	
State 05149 Homeless Transportation	\$ 203	\$ 203	\$ -	\$ 203		\$ -	
State 05177 Charter Transportation	\$ 1,592,743	\$ 1,163,865	\$ -	\$ 1,163,865	73%	\$ (428,878)	
State 05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05213 Unit Formula	\$ 14,189,210	\$ 8,400,140	\$ 103,130	\$ 8,503,270	75%	\$ (3,589,070)	
State 05235 Technology Block Grant	\$ 34,219	\$ 30,218	\$ -	\$ 30,218	88%	\$ (4,001)	
State 05244 School Improvement	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05289 Ed Sustainment Fund	\$ 255,688	\$ 225,794	\$ -	\$ 225,794	88%	\$ (29,894)	
State 05297 Education Opportunity Funding	\$ 868,030	\$ 434,015	\$ 31,818	\$ 465,833	50%	\$ (434,015)	
State 05302 CPR Instruction	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05310 SSBG Reading	\$ 93,715	\$ 93,715	\$ -	\$ 93,715	100%	\$ -	
State 05311 Opportunity Fund - Health & Reading Support	\$ 284,208	\$ 142,104	\$ 87,052	\$ 229,156	50%	\$ (142,104)	
State 05313 Charter Exclusion - Transferred from 05213	\$ -	\$ 2,200,000	\$ -	\$ 2,200,000		\$ -	
State 05314 Dual Enrollment	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -		\$ -	
State 05317 Child Safety Awareness	\$ 2,730	\$ 2,888	\$ -	\$ 2,888	106%	\$ 158	
State 05319 Mental Health Services	\$ 76,081	\$ 76,081	\$ -	\$ 76,081		\$ -	
State 05323 School Safety & Security Fund	\$ 8,992	\$ -	\$ -	\$ -		\$ (8,992)	
State 05388 Contracted Sub Reimbursement - Parental Leave	\$ 35,000	\$ -	\$ -	\$ -		\$ (35,000)	
State 05389 Sub Reimbursement - Parental Leave	\$ -	\$ 500	\$ -	\$ 500		\$ 500	
State 08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -		\$ -	
State 08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -		\$ -	
State 08940 Program Supplement (Filter First)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	
State 08942 Mental Health	\$ -	\$ -	\$ -	\$ -		\$ -	
State 10171 School Safety and Security	\$ 78,871	\$ -	\$ -	\$ -	0%	\$ (78,871)	
State 10230 Minor Capital Improvements	\$ -	\$ -	\$ 208,670	\$ 208,670	#DIV/0!	\$ -	
State 10337 Enhanced MCI	\$ 122,271	\$ -	\$ 131,439	\$ 131,439		\$ (122,271)	
State 50022 MCI (Minor Capital Improvements)	\$ 273,141	\$ 273,141	\$ -	\$ 273,141		\$ -	
Subtotal State	\$ 17,939,874	\$ 13,059,365	\$ 565,413	\$ 13,624,778	73%	\$ (4,880,509)	Favorable
Local 91100 Cafeteria	\$ 741,500	\$ 15,209	\$ 126,087	\$ 141,297	2%	\$ (726,291)	
Local 91698 Charter Exclusions - Transferred from 98000	\$ -	\$ 1,069	\$ -	\$ 1,069		\$ -	
Local 98000 District Funding	\$ 8,703,699	\$ -	\$ 4,533,001	\$ 4,531,933	0%	\$ (8,702,630)	
Local 98000 Other	\$ 622,500	\$ 39,427	\$ -	\$ 39,427	6%	\$ (583,073)	
Local 98041 CSRP	\$ 1,500	\$ -	\$ 2,172	\$ 2,172		\$ (1,500)	
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	\$ 270,000	\$ 993	\$ 84,844	\$ 85,837	0%	\$ (269,007)	
Local 98159 Donations	\$ 95,000	\$ 5,000	\$ 89,309	\$ 94,309	5%	\$ (90,000)	
Local 98205 Summer Camp	\$ 85,000	\$ 23,256	\$ 131,618	\$ 154,874	27%	\$ (61,744)	
Local 98255 Donations II (Capital Campaign)	\$ 300,000	\$ 3,456	\$ 1,415,523	\$ 1,418,978	1%	\$ (296,544)	
Local 99126 Local Grants	\$ 10,000	\$ -	\$ 26,654	\$ 26,654	0%	\$ (10,000)	
Local 99150 CSD Settlement	\$ 236,519	\$ -	\$ -	\$ -	0%	\$ (236,518)	
Local TBD Tuition Billing	\$ 600,000	\$ -	\$ -	\$ -	0%	\$ (600,000)	
Subtotal Local	\$ 11,668,717	\$ 88,411	\$ 6,613,675	\$ 6,701,017	1%	\$ (11,580,305)	Favorable
Federal 40114 Title II - FY24	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal 40114 Title II - FY25	\$ 100,748	\$ -	\$ -	\$ -	0%	\$ (100,748)	
Federal 40532 Title IV - FY24	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal 40532 Title IV - FY25	\$ 47,968	\$ -	\$ -	\$ -	0%	\$ (47,968)	
Federal 40554 Title I - FY24	\$ -	\$ -	\$ 39,779	\$ 39,779		\$ -	
Federal 40554 Title I - FY25	\$ 509,371	\$ -	\$ -	\$ -	0%	\$ (509,371)	
Federal 40560 Title III ELL - FY23	\$ -	\$ -	\$ 5,235	\$ 5,235		\$ -	
Federal 40560 Title III ELL - FY24	\$ -	\$ -	\$ 19,248	\$ 19,248		\$ -	
Federal 40560 Title III ELL & Immigrant - FY25	\$ 53,419	\$ -	\$ -	\$ -	0%	\$ (53,419)	
Federal 40564 IDEA B - FY23	\$ -	\$ -	\$ 9,020	\$ 9,020		\$ -	
Federal 40564 IDEA B - FY24	\$ -	\$ -	\$ 132,223	\$ 132,223		\$ -	
Federal 40564 IDEA B - FY25	\$ 304,641	\$ -	\$ -	\$ -	0%	\$ (304,641)	
Federal 40565 IDEA Preschool - FY24	\$ -	\$ -	\$ 1,189	\$ 1,189		\$ -	
Federal 40565 IDEA Preschool - FY25	\$ 8,026	\$ -	\$ -	\$ -	0%	\$ (8,026)	
Federal 40715 ARP - HCY	\$ -	\$ -	\$ 7,457	\$ 7,457		\$ -	
Federal 40820 COVID-19 Education Funding - ARP	\$ -	\$ -	\$ 212,899	\$ 212,899		\$ -	
Federal 41015 CTE Perkins - FY24	\$ -	\$ -	\$ 26,121	\$ 26,121		\$ -	
Federal 41015 CTE Perkins - FY25	\$ 37,916	\$ -	\$ -	\$ -	0%	\$ (37,916)	
Federal 40554 Targeted Support and Improvement (TSI) Grant	\$ -	\$ -	\$ 28,072	\$ 28,072		\$ -	
Subtotal Federal	\$ 1,062,089	\$ -	\$ 481,243	\$ 481,243	0%	\$ (1,062,089)	Favorable
FSF Revenue	\$ 30,670,680	\$ 13,147,776	\$ 7,660,332	\$ 20,807,039	43%	\$ (17,522,904)	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 1,227	\$ -	\$ 1,227	N/A	\$ 27	

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 One Month Ended July 31, 2024

Total Revenue \$ 30,671,880 \$ 13,149,003 \$ 7,660,332 \$ 20,808,267 43% \$ (17,522,876) Favorable

Total FSF Revenue (FY24 and FY23 C/O) \$ 38,331,012

B) Expenses - FSF:

(Reconciled from DGL115 & DGL025)

	Full Year Budget	Actual @ 7/31/2024	% of Budget (Target <=8%)	Remaining Balance	Variance
Salaries (510)	\$ 14,766,034	\$ 1,054,881	7%	\$ 13,711,153	Favorable
Other Employment Costs (520)	\$ 7,622,861	\$ 576,739	8%	\$ 7,046,122	Favorable
Travel (540)	\$ 1,783,243	\$ 35,849	2%	\$ 1,747,394	Favorable
Contracted Services (550)	\$ 4,255,458	\$ 425,378	10%	\$ 3,830,080	Favorable
Supplies & Materials (560)	\$ 1,699,843	\$ 121,846	7%	\$ 1,577,997	Favorable
Capital Outlay-Equipment (570)	\$ 62,500	\$ -	0%	\$ 62,500	Favorable
Capital Outlay-Property (580)	\$ 1,979,851	\$ 1,959,851	99%	\$ 20,000	Unfavorable ¹
	\$ 32,169,790	\$ 4,174,543	13%	\$ 27,995,247	Favorable

Net FSF Excess or (Deficit) for Year

\$ 16,632,496
 Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%)

\$ (532,871) Update to Operating Budget

FSF Cash Balance less required Contingency Reserve

\$ 16,099,625

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%

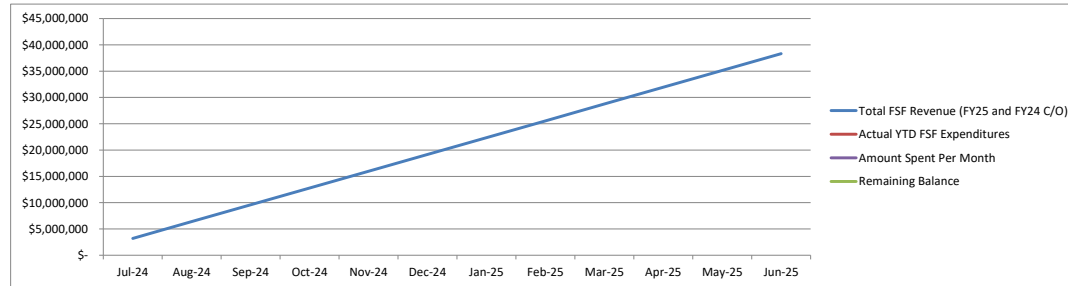
EXPENDITURE VARIANCE >= 33%

ii) YTD Budget vs. Expenditure Trending:

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Average	Median
Total FSF Revenue (FY25 and FY24 C/O)	\$ 3,194,251	\$ 6,388,502	\$ 9,582,753	\$ 12,777,004	\$ 15,971,255	\$ 19,165,506	\$ 22,359,757	\$ 25,554,008	\$ 28,748,259	\$ 31,942,510	\$ 35,136,761	\$ 38,331,012	\$ 4,174,543	\$ 4,174,543
Actual YTD FSF Expenditures	\$ 4,174,543													
Amount Spent Per Month	\$ 4,174,543													
Remaining Balance	\$ 34,156,469													

Projected Ending Balance* = \$ (11,763,505.99)

*Does not include encumbrances or petty cash



iii) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	18	\$ 59,623	\$ -	\$ (59,623)	1.22%
Brandywine	20	\$ 115,893	\$ -	\$ (115,893)	1.36%
Caesar Rodney	1	\$ 1,817	\$ -	\$ (1,817)	0.07%
Capital	6	\$ 8,214	\$ -	\$ (8,214)	0.41%
Christina	879	\$ 5,411,415	\$ -	\$ (5,411,415)	59.80%
Colonial	341	\$ 1,929,334	\$ -	\$ (1,929,334)	23.20%
Red Clay	203	\$ 1,174,947	\$ -	\$ (1,174,947)	13.81%
Smyrna	2	\$ 2,455	\$ -	\$ (2,455)	0.14%
	1470	\$ 8,703,699	\$ -	\$ (8,703,699)	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, 2024

IV) Cash Position as of July 31, 2024:

(Reconciled from DGL025, DGL060, & DP0002)

		AMT Received				% Expended &
		YTD	Expended	Encumbered	Remaining Balance	Encumbered
State	00231 World Language	\$ 3,304	\$ -	\$ -	\$ 3,304.48	
State	00368 College Access	\$ -	\$ -	\$ -	\$ -	
State	00623 Educ Compensation (6% Supplement)	\$ -	\$ 27,460	\$ -	\$ (27,459.52)	
State	05109 4 Hr Training - Bus Driver Training	\$ 630	\$ -	\$ -	\$ 630.00	0%
State	05117 Athletic Trainer Block	\$ 16,071	\$ -	\$ -	\$ 16,071.00	0%
State	05142 Driver's Ed	\$ -	\$ -	\$ -	\$ -	
State	05149 Homeless Transportation	\$ 203	\$ -	\$ -	\$ 203.00	0%
State	05177 Charter Transportation	\$ 1,163,865	\$ -	\$ -	\$ 1,163,865.00	0%
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -	
State	05213 Unit Formula	\$ 8,503,270	\$ 1,444,226	\$ -	\$ 7,059,044.76	17%
State	05235 Technology Block Grant	\$ 30,218	\$ -	\$ -	\$ 30,218.00	0%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	
State	05289 Ed Sustainment Fund	\$ 225,794	\$ -	\$ -	\$ 225,794.00	0%
State	05297 Education Opportunity Funding	\$ 465,833	\$ 19,107	\$ -	\$ 446,726.40	4%
State	05302 CPR Instruction	\$ -	\$ -	\$ -	\$ -	
State	05310 SSBG Reading	\$ 93,715	\$ -	\$ -	\$ 93,715.00	0%
State	05311 Opportunity Fund - Health & Reading Support	\$ 229,156	\$ 26,401	\$ -	\$ 202,754.45	12%
State	05313 Charter Exclusion - Transferred from 05213	\$ 2,200,000	\$ 2,142,317	\$ -	\$ 57,683.27	97%
State	05314 Dual Enrollment	\$ -	\$ -	\$ -	\$ -	
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	
State	05317 Child Safety Awareness	\$ 2,888	\$ -	\$ -	\$ 2,888.00	0%
State	05319 Mental Health Services	\$ 76,081	\$ -	\$ -	\$ 76,081.00	
State	05323 School Safety & Security Fund	\$ -	\$ -	\$ -	\$ -	
State	05388 Contracted Sub Reimbursement - Parental Leave	\$ -	\$ -	\$ -	\$ -	
State	05389 Sub Reimbursement - Parental Leave	\$ 500	\$ -	\$ -	\$ 500.00	0%
State	08914 Opportunity Fund	\$ -	\$ -	\$ -	\$ -	
State	08915 Opportunity Fund - Health & Reading Support	\$ -	\$ -	\$ -	\$ -	
State	08940 Program Supplement (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%
State	50022 MCI (Minor Capital Improvements)	\$ 273,141	\$ -	\$ -	\$ 273,141.00	0%
Local	91100 Cafeteria	\$ 141,297	\$ 48,785	\$ -	\$ 92,512.10	35%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 1,069	\$ 1,069	\$ -	\$ -	100%
Local	98000 District Funding	\$ 4,571,360	\$ 364,342	\$ 52,270	\$ 4,154,748.68	9%
Local	98041 CSRP	\$ 2,172	\$ -	\$ -	\$ 2,172.22	0%
Local	98060 Early Childhood	\$ -	\$ -	\$ -	\$ -	
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	
Local	98139 Before & After Care	\$ 85,837	\$ 12,972	\$ -	\$ 72,865.38	15%
Local	98159 Donations	\$ 94,309	\$ -	\$ 7,200	\$ 87,108.68	8%
Local	98205 Summer Camps	\$ 154,874	\$ 25,181	\$ -	\$ 129,692.39	16%
Local	98255 Local Donations II - Capital Campaign	\$ 1,418,978	\$ 7,131	\$ 4,415	\$ 1,407,432.91	1%
Local	99126 Local Grants	\$ 26,654	\$ -	\$ -	\$ 26,653.64	0%
Local	99150 CSD Settlement	\$ -	\$ -	\$ -	\$ -	
Local	TBD Tuition Billing	\$ -	\$ -	\$ -	\$ -	
Federal	40114 Title II - FY24	\$ -	\$ -	\$ -	\$ -	
Federal	40114 Title II - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40532 Title IV - FY24	\$ -	\$ -	\$ -	\$ -	
Federal	40532 Title IV - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Title I - FY24	\$ 39,779	\$ 11,846	\$ -	\$ 27,932.96	
Federal	40554 Title I - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40560 Title III ELL - FY23	\$ 5,235	\$ -	\$ -	\$ 5,235.29	0%
Federal	40560 Title III ELL - FY24	\$ 19,248	\$ -	\$ -	\$ 19,247.83	
Federal	40560 Title III ELL & Immigrant - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40564 IDEA B - FY23	\$ 9,020	\$ 4,412	\$ -	\$ 4,607.57	
Federal	40564 IDEA B - FY24	\$ 132,223	\$ 2,150	\$ -	\$ 130,073.46	2%
Federal	40564 IDEA B - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40565 IDEA Preschool - FY24	\$ 1,189	\$ 1,189	\$ -	\$ -	100%
Federal	40565 IDEA Preschool - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40715 ARP - HCY	\$ 7,457	\$ -	\$ -	\$ 7,456.90	0%
Federal	40820 School Emergency Relief - ARP	\$ 212,899	\$ 28,846	\$ -	\$ 184,053.45	14%
Federal	41015 CTE Perkins - FY24	\$ 26,121	\$ 6,080	\$ 4,500	\$ 15,541.06	41%
Federal	41015 CTE Perkins - FY25	\$ -	\$ -	\$ -	\$ -	
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 28,072	\$ 1,032	\$ -	\$ 27,040.37	4%
	Total	\$ 20,807,039	\$ 4,174,543	\$ 68,384	\$ 16,564,111.73	20%
	Available Cash for High School - included above (within FSF)	\$ 1,418,978	\$ 7,131	\$ 4,415	\$ 1,407,433	1%
	Petty Cash Fund Balance (outside FSF)	\$ 1,227	\$ -	\$ -	\$ -	
	Total	\$ 20,808,267	\$ 4,174,543	\$ 68,384	\$ 16,565,339	20%

V) FY24 Financial Audit - Completed week of July 22nd

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
Charter School Growth Fund	Private	Expansion	FY24		\$ 200,000
			FY25		
			FY25		
			FY25		
			FY25		
			Total	\$ 5,456,442	\$ 4,888,942

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 One Month Ended July 31, 2024

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 7/31/2024	Actual @ 7/31/2024	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=8%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 14,766,034		\$ 1,054,881	\$ 1,054,881	\$ 13,711,153	7%	7%	
		Total Salaries/Other (510)		\$ 14,766,034		\$ 1,054,881	\$ 1,054,881	\$ 13,711,153	7%	7%	
520	52001	Pensions/Employer Share (23.78%)		\$ 3,511,363		\$ 245,695	\$ 245,695	\$ 3,265,668	7%	7%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 2,758,930		\$ 237,551	\$ 237,551	\$ 2,521,379	9%	9%	
520	52005	Workmen's Compensation (1.40%)		\$ 206,724		\$ 14,768	\$ 14,768	\$ 191,956	7%	7%	
520	52006	Social Security/Employer Share (6.2%)		\$ 915,494		\$ 62,864	\$ 62,864	\$ 852,630	7%	7%	
520	52009	Unemployment Insurance (0.11%)		\$ 16,243		\$ 1,158	\$ 1,158	\$ 15,085	7%	7%	
520	52016	Medicare/Employer Share (1.45%)		\$ 214,107		\$ 14,702	\$ 14,702	\$ 199,405	7%	7%	
		Total Other Employment Costs (520) 32.94%		\$ 7,622,861	\$ -	\$ 576,739	\$ 576,739	\$ 7,046,122	8%	8%	
540	54001	Mileage/Pvt Car in State		\$ 500		\$ -	\$ -	\$ 500	0%	0%	
540	54003	Meals - In State		\$ 2,500		\$ 148	\$ 148	\$ 2,352	6%	6%	
540	54101	Mileage/Pvt Car out of State		\$ 1,000		\$ -	\$ -	\$ 1,000	0%	0%	
540	54103	Meals - Out of State		\$ 2,500		\$ -	\$ -	\$ 2,500	0%	0%	
540	54104	Lodging/Out of State		\$ 15,000		\$ -	\$ -	\$ 15,000	0%	0%	
540	54105	Other Travel - Out of State		\$ 9,000		\$ 1,079	\$ 1,079	\$ 7,921	12%	12%	
540	54107	Student Travel - Field Trips		\$ 60,000		\$ 5,122	\$ 5,122	\$ 54,878	9%	9%	
550	54108	Athletic Travel		\$ 60,000		\$ -	\$ -	\$ 60,000	0%	0%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,632,743		\$ 29,500	\$ 29,500	\$ 1,603,243	2%	2%	
		Total Travel (540)		\$ 1,783,243	\$ -	\$ 35,849	\$ 35,849	\$ 1,747,394	2%	2%	

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 7/31/2024	Actual @ 7/31/2024	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=8%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 56,800		\$ 4,169	\$ 4,169	\$ 52,631	7%	7%	
550	55007	Construction / Building Services		\$ 1,408,824		\$ 1,069	\$ 1,069	\$ 1,407,755	0%	0%	
550	55010	Medical Services (Contracted Nurse)		\$ 7,500		\$ -	\$ -	\$ 7,500	0%	0%	
550	55020	Legal Services		\$ 10,000		\$ 556	\$ 556	\$ 9,444	6%	6%	
550	55030	Instructional Services		\$ 423,304		\$ 1,950	\$ 1,950	\$ 421,354	0%	0%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 288,453		\$ 5,463	\$ 5,463	\$ 282,990	2%	2%	
550	55033	Instr. Support Services		\$ 76,868		\$ 16,536	\$ 16,536	\$ 60,332	22%	22%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 91,043		\$ 46,978	\$ 46,978	\$ 44,065	52%	52%	Annual Data Service Fees paid in July
550	55037	Food Service Operations / Equipment Maintenance		\$ 14,948		\$ 776	\$ 776	\$ 14,172	5%	5%	
550	55101	Postage		\$ 3,500		\$ 105	\$ 105	\$ 3,395	3%	3%	
550	55110	Security (monitoring, installation & maintenance)		\$ 200,000		\$ 648	\$ 648	\$ 199,352	0%	0%	
550	55125	Telephone Services		\$ 40,000		\$ 3,566	\$ 3,566	\$ 36,434	9%	9%	
550	55200	Water & Sewer		\$ 48,834		\$ 7,936	\$ 7,936	\$ 40,898	16%	16%	
550	55205	Electric		\$ 244,205		\$ 42,602	\$ 42,602	\$ 201,603	17%	17%	
550	55206	Natural Gas		\$ 80,831		\$ 469	\$ 469	\$ 80,362	1%	1%	
550	55371	Tuition Reimbursements		\$ 35,000		\$ -	\$ -	\$ 35,000	0%	0%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 420,000		\$ 188,472	\$ 188,472	\$ 231,528	45%	45%	Chromebook Annual Lease payments (in July); Copiers are monthly
550	55402	Buildings - Office Space		\$ -		\$ -	\$ -	\$ -			
550	55452	Insurance (Bldg & Contents)		\$ 125,759		\$ -	\$ -	\$ 125,759	0%	0%	
550	55453	Health Insurance		\$ -		\$ -	\$ -	\$ -			
550	55507	Maintenance		\$ 229,058		\$ 35,715	\$ 35,715	\$ 193,343	16%	16%	
550	55509	Software(non instructional)		\$ 47,225	\$ 4,400	\$ 5,966	\$ 10,366	\$ 36,859	13%	22%	
550	55521	Data Storage/Back-up		\$ 10,000		\$ -	\$ -	\$ 10,000	0%	0%	
550	55600	Printing & Binding		\$ 1,000		\$ -	\$ -	\$ 1,000	0%	0%	
550	55610	Advertising		\$ 40,000		\$ 4,963	\$ 4,963	\$ 35,037	12%	12%	
550	55631	Association Dues & Conference Fees		\$ 34,549		\$ 5,184	\$ 5,184	\$ 29,365	15%	15%	
550	55647	Student Body Activity		\$ 147,815	\$ 3,000	\$ 4,271	\$ 7,271	\$ 140,544	3%	5%	
550	55667	Training		\$ 95,000	\$ 2,500	\$ 33,677	\$ 36,177	\$ 58,823	35%	38%	Summer PD
550	55681	Employee Recognition/Teambuilding		\$ 40,000		\$ 7,183	\$ 7,183	\$ 32,817	18%	18%	
550	55692	Trash Removal		\$ 34,942		\$ 7,124	\$ 7,124	\$ 27,818	20%	20%	
		Total - Contracted Services (550)		\$ 4,255,458	\$ 9,900	\$ 425,378	\$ 435,278	\$ 3,820,180	10%	10%	
560	56000	Office Supplies		\$ 85,000	\$ 1,770	\$ 3,734	\$ 5,504	\$ 79,496	4%	6%	
560	56070	Institutional Supplies (maintenance)		\$ 4,245		\$ -	\$ -	\$ 4,245	0%	0%	
560	56111	Food		\$ 485,531		\$ 3,592	\$ 3,592	\$ 481,939	1%	1%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 20,381		\$ -	\$ -	\$ 20,381	0%	0%	
560	56141	Custodial Supplies		\$ 89,552		\$ 2,073	\$ 2,073	\$ 87,479	2%	2%	
560	56143	Cafeteria Supplies		\$ 44,946		\$ 1,042	\$ 1,042	\$ 43,904	2%	2%	
560	56145	Computer Supplies (non-instructional)		\$ 35,000		\$ 5,867	\$ 5,867	\$ 29,133	17%	17%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 545,000	\$ 56,714	\$ 70,345	\$ 127,060	\$ 417,940	13%	23%	
560	56157	Text Books/Library and Yearbooks		\$ 52,000		\$ 17,578	\$ 17,578	\$ 34,422	34%	34%	School Start-up
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 17,500		\$ 1,623	\$ 1,623	\$ 15,877	9%	9%	
560	56950	Institutional Equipment (includes furniture)		\$ 150,000		\$ 6,352	\$ 6,352	\$ 143,648	4%	4%	
560	56960	Athletic Supplies		\$ 170,688		\$ 9,640	\$ 9,640	\$ 161,048	6%	6%	
		Total Supplies/Materials (560)		\$ 1,699,843	\$ 58,484	\$ 121,846	\$ 180,330	\$ 1,519,513	7%	11%	
570	57011	Cafeteria Equipment		\$ 10,000		\$ -	\$ -	\$ 10,000	0%	0%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		\$ 5,000		\$ -	\$ -	\$ 5,000	0%	0%	
570	57210	Custodial/Maint Equipment		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
570	57310	Refrig/Air Condit/Heat		\$ 27,500		\$ -	\$ -	\$ 27,500	0%	0%	
		Total Capital Outlay-Equipment (570)		\$ 62,500	\$ -	\$ -	\$ -	\$ 62,500	0%	0%	
580	58100	Land Improvements		\$ 20,000		\$ -	\$ -	\$ 20,000	0%	0%	
580	58300	Bond Debt Service		\$ 1,959,851		\$ 1,959,851	\$ 1,959,851	\$ 0	100%	100%	Annual Bond Debt Service paid in July
580	58300	Maj Bldg Alteration by Contract		\$ -		\$ -	\$ -	\$ -			
		Total Capital Outlay-Property (580)		\$ 1,979,851	\$ -	\$ 1,959,851	\$ 1,959,851	\$ 20,000	99%	99%	
		Grand Totals - All Categories		\$ 32,169,790	\$ 68,384	\$ 4,174,543	\$ 4,242,927	\$ 27,995,247	13%	13%	See Comments Above