Las Américas ASPIRA Academy Charter School

Monthly Financial Report

Report Ending Date: January 31, 2025

2025 Fiscal Year: July 1, 2024 to June 30, 2025
Percent of Fiscal Year Complete: 58%

February 26, 2025

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

Munazah Ashraf

Maria Julieta Casanova

Monica Curry, Ed.D.

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

Claire Birney - 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
Seven Months Ended January 31, 2025

I) Budget vs. Actual Comparison @ January 31, 2025 (Summary Level):

A) Revenues - FSF :
(Reconciled from DGL018 & DGL060)

			Full Year Budget	Actual @ 1/31/2025	FY24 Carryover	Total	% of Budget (Target >=58%)*	Difference*	Variance*	
State	00231	World Language	$ -	$ -	$ 3,304	$ 3,304		$ -		
State	00368	College Access	$ -	$ -	$ -	$ -		$ -		
State	00623	Educ Compensation (6% Supplement)	$ 54,971	$ 54,971	$ -	$ 54,971		$ (0)		
State	05109	4 Hr Training - Bus Driver Training	$ 1,800	$ 1,800	$ -	$ 1,800	100%	$ -		
State	05117	Athletic Trainer Block	$ 16,071	$ 16,071		$ 16,071	100%	$ -		
State	05142	Driver's Ed	$ 11,457	$ 11,457		$ 11,457	100%	$ -		
State	05149	Homeless Transportation	$ 203	$ 203	$ -	$ 203		$ -		
State	05177	Charter Transportation	$ 1,580,405	$ 1,580,405	$ -	$ 1,580,405	100%	$ -		
State	05193	Standards and Assessments Bus Driver Training	$ -	$ -	$ -	$ -		$ -		
State	05213	Unit Formula	$ 14,864,172	$ 12,594,508	$ 103,130	$ 12,697,638	100%	$ (69,664)		
State	05235	Technology Block Grant	$ 34,664	$ 34,664	$ -	$ 34,664	100%	$ -		
State	05244	School Improvement	$ -	$ -	$ -	$ -		$ -		
State	05289	Ed Sustainment Fund	$ 259,014	$ 259,014	$ -	$ 259,014	100%	$ -		
State	05297	Education Opportunity Funding	$ 868,030	$ 868,030	$ 31,818	$ 899,848	100%	$ -		
State	05302	CPR Instruction	$ 320	$ 320	$ -	$ 320		$ (0)		
State	05310	SSBG Reading	$ 93,715	$ 93,715	$ -	$ 93,715	100%	$ -		
State	05311	Opportunity Fund - Health & Reading Support	$ 284,208	$ 284,208	$ 87,052	$ 371,260	100%	$ -		
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	$ 2,888	$ 2,888	$ -	$ 2,888	100%	$ -		
State	05319	Mental Health Services	$ 76,081	$ 76,081	$ -	$ 76,081		$ -		
State	05323	School Safety & Security Fund	$ 8,992	$ 8,922	$ -	$ 8,922		$ (70)		
State	05388	Contracted Sub Reimbursement - Parental Leave	$ -	$ -	$ -	$ -		$ -		
State	05389	Sub Reimbursement - Parental Leave	$ -	$ 500	$ -	$ 500		$ 500		
State	08914	Opportunity Fund	$ -	$ -	$ -	$ -		$ -		
State	08915	Opportunity Fund - Health & Reading Support	$ -	$ -	$ -	$ -		$ -		
State	08922	Equipment	$ 13,430	$ 13,430	$ -	$ 13,430		$ -		
State	08940	Program Supplement (Filter First)	$ -	$ -	$ -	$ -		$ -		
State	10171	School Safety and Security	$ 78,871	$ 78,871	$ -	$ 78,871	100%	$ -		
State	10230	Minor Capital Improvements	$ -		$ 208,670	$ 208,670		$ -		
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	**$ 18,644,704**	**$ 18,453,199**	**$ 565,413**	**$ 19,018,612**	**99%**	**$ (191,505)**	Favorable	
Local	91050	Tuition Billing	$ 617,901	$ 617,901	$ -	$ 617,901	100%	$ 0		
Local	91100	Cafeteria	$ 635,819	$ 337,542	$ 126,087	$ 463,629	53%	$ (298,277)		
Local	91698	Charter Exclusions - Transferred from 98000	$ -	$ 32,545	$ -	$ 32,545				$ 8,925,686.04
Local	98000	District Funding	$ 8,925,686	$ 8,893,141	$ 4,533,001	$ 13,393,598	100%	$ 0		
Local	98000	Other	$ 750,921	$ 401,168	$ -	$ 401,168	53%	$ (349,753)		
Local	98041	CSRP	$ 1,500	$ -	$ 2,172	$ 2,172		$ (1,500)		
Local	98060	Early Childhood	$ 3,300	$ 2,171	$ -	$ 2,171	66%	$ (1,129)		
Local	98079	Contingency	$ -	$ -	$ 204,468	$ 204,468		$ -		
Local	98133	Construction Fund	$ -	$ -	$ -	$ -		$ -		
Local	98139	Before & After Care	$ 303,993	$ 160,180	$ 84,844	$ 245,024	53%	$ (143,813)		
Local	98159	Donations	$ 93,000	$ 88,797	$ 89,309	$ 178,106	95%	$ (4,203)		
Local	98205	Summer Camp	$ 110,000	$ 68,802	$ 131,618	$ 200,419	63%	$ (41,198)		
Local	98255	Donations II (Capital Campaign)	$ 570,000	$ 459,181	$ 1,415,523	$ 1,874,703	81%	$ (110,819)		
Local	99126	Local Grants	$ -	$ -	$ 26,654	$ 26,654		$ -		
Local	99150	CSD Settlement	$ 239,366	$ 191,493	$ -	$ 191,493	80%	$ (47,873)		
		Subtotal Local	**$ 12,251,486**	**$ 11,252,921**	**$ 6,613,675**	**$ 17,834,052**	**92%**	**$ (998,564)**	Favorable	
Federal	40114	Title II - FY24	$ -	$ -	$ -	$ -				
Federal	40114	Title II - FY25	$ 101,202	$ 101,202	$ -	$ 101,202	100%	$ -		
Federal	40532	Title IV - FY24		$ -	$ -	$ -				
Federal	40532	Title IV - FY25	$ 47,968	$ 47,968	$ -	$ 47,968	100%	$ -		
Federal	40554	Title I - FY24		$ -	$ 39,779	$ 39,779				
Federal	40554	Title I - FY25	$ 508,780	$ 508,780	$ -	$ 508,780	100%	$ -		
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	$ 53,420	$ 53,420	$ -	$ 53,420	100%	$ -		
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	$ 304,641	$ -	$ 304,641	100%	$ -		
Federal	40565	IDEA Preschool - FY24	$ -	$ -	$ 1,189	$ 1,189				
Federal	40565	IDEA Preschool - FY25	$ 8,026	$ 8,026	$ -	$ 8,026	100%	$ -		
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	$ 37,916	$ -	$ 37,916	100%	$ -		
Federal	40554	Targeted Support and Improvement (TSI) Grant	$ -	$ -	$ 28,072	$ 28,072		$ -		
		Subtotal Federal	**$ 1,061,953**	**$ 1,061,953**	**$ 481,243**	**$ 1,543,196**	**100%**	**$ -**	Favorable	
		FSF Revenue	**$ 31,958,143**	**$ 30,768,073**	**$ 7,660,332**	**$ 38,395,860**	**96%**	**$ (1,190,070)**	**Favorable**	
		Petty Cash Fund (outside FSF)	$ 1,200	$ 1,643	$ -	$ 1,643	N/A	$ 443		
		Total Revenue	**$ 31,959,343**	**$ 30,769,716**	**$ 7,660,332**	**$ 38,397,503**	**96%**	**$ (1,189,628)**	**Favorable**	
		Total FSF Revenue (FY24 and FY23 C/O)	**$ 39,618,476**							

Las Américas ASPIRA Academy Charter School
Financial Summary Update - Cash Basis
Seven Months Ended January 31, 2025

B) Expenses - FSF: (Reconciled from DGL115 & DGL025)	**Full Year Budget**	**Actual @ 1/31/2025**	**% of Budget (Target <=58%)**	**Remaining Balance**	**Variance**
Salaries (510)	$ 14,810,340	$ 8,517,681	58%	$ 6,292,659	Favorable
Other Employment Costs (520)	$ 8,253,986	$ 4,586,761	56%	$ 3,667,225	Favorable
Travel (540)	$ 1,760,405	$ 875,233	50%	$ 885,172	Favorable
Contracted Services (550)	$ 4,879,324	$ 3,282,804	67%	$ 1,596,520	Favorable
Supplies & Materials (560)	$ 1,744,500	$ 1,102,292	63%	$ 642,208	Favorable
Capital Outlay-Equipment (570)	$ 24,500	$ 1,197	5%	$ 23,303	Favorable
Capital Outlay-Property (580)	$ 1,964,851	$ 1,962,271	100%	$ 2,580	Unfavorable[1]
	$ 33,437,906	**$ 20,328,239**	**61%**	**$ 13,109,667**	**Favorable**

Net FSF Excess or (Deficit) for Year **$ 18,067,621**
Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%) $ (551,408)

FSF Cash Balance less required Contingency Reserve $ 17,516,213

Variance Notes*:
[1] Annual Bond Debt Service paid in July

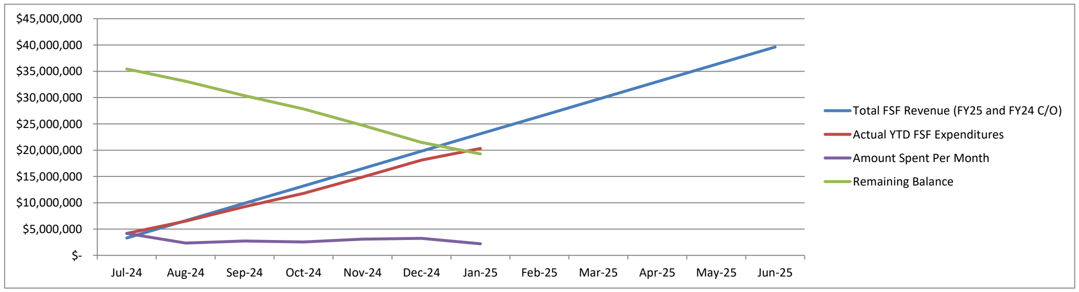
***Variance footnoted if percentage spent is 25 percentage points higher than the percentage of months into the fiscal year**
SEVEN MONTHS = 58%
EXPENDITURE VARIANCE >= 83%

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
Total FSF Revenue (FY25 and FY24 C/O)	$ 3,301,540	$ 6,603,079	$ 9,904,619	$ 13,206,159	$ 16,507,698	$ 19,809,238	$ 23,110,777	$ 26,412,317	$ 29,713,857	$ 33,015,396	$ 36,316,936	$ 39,618,476
Actual YTD FSF Expenditures	$ 4,174,543	$ 6,513,237	$ 9,250,339	$ 11,798,642	$ 14,898,061	$ 18,124,234	$ 20,328,239					
Amount Spent Per Month	$ 4,174,543	$ 2,338,693	$ 2,737,102	$ 2,548,303	$ 3,099,419	$ 3,226,173	$ 2,204,005					
Remaining Balance	$ 35,443,932	$ 33,105,239	$ 30,368,137	$ 27,819,834	$ 24,720,415	$ 21,494,241	$ 19,290,236					

Average	**Median**
$ 2,904,034	$ 2,737,102

Projected Ending Balance* = **$ 4,770,065.57**
*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference	% of Enrollment
Appoquinimink	27	$ 81,093	81,092.96	$ -	1.84%
Brandywine	19	$ 99,182	99,181.94	$ -	1.29%
Caesar Rodney	1	$ 1,079	1,078.90	$ -	0.07%
Capital	4	$ 4,914	4,914.36	$ -	0.27%
Christina	886	$ 5,863,203	5,863,202.85	$ -	60.23%
Colonial	333	$ 1,709,816	1,709,816.34	$ -	22.64%
Red Clay	195	$ 1,159,393	1,159,393.03	$ -	13.26%
Lake Forest	1	$ 1,116	1,116.47	$ -	0.07%
Smyrna	5	$ 5,889	5,889.19	$ -	0.34%
	1471	**$ 8,925,686**	**8,925,686**	**$ -**	100%

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

Las Américas ASPIRA Academy Charter School
Financial Summary Update - Cash Basis
Seven Months Ended January 31, 2025

IV) Cash Position as of January 31, 2025:

(Reconciled from DGL025, DGL060, & DPO002)

			AMT Received YTD	**Expended**	**Encumbered**	**Remaining Balance**	**% Expended & Encumbered**
State	00001	School Consolidation	$ -	$ -	$ -	$ -	
State	00231	World Language	$ 3,304	$ 430	$ -	$ 2,874.48	13%
State	00368	College Access	$ -	$ -	$ -	$ -	
State	00623	Educ Compensation (6% Supplement)	$ 54,971	$ 54,971	$ -	$ -	100%
State	05109	4 Hr Training - Bus Driver Training	$ 1,800	$ 1,800	$ -	$ -	100%
State	05117	Athletic Trainer Block	$ 16,071	$ -	$ -	$ 16,071.00	0%
State	05142	Driver's Ed	$ 11,457	$ 11,457	$ -	$ -	100%
State	05149	Homeless Transportation	$ 203	$ -	$ -	$ 203.00	0%
State	05177	Charter Transportation	$ 1,580,405	$ 779,452	$ 384,413	$ 416,540.00	74%
State	05193	Standards and Assessments Bus Driver Training	$ -	$ -	$ -	$ -	
State	05213	Unit Formula	$ 12,697,638	$ 9,628,725	$ -	$ 3,068,913.69	76%
State	05235	Technology Block Grant	$ 34,664	$ -	$ -	$ 34,664.00	0%
State	05244	School Improvement	$ -	$ -	$ -	$ -	
State	05289	Ed Sustainment Fund	$ 259,014	$ 259,014	$ -	$ -	100%
State	05297	Education Opportunity Funding	$ 899,848	$ 575,165	$ -	$ 324,683.24	64%
State	05302	CPR Instruction	$ 320	$ -	$ -	$ 319.65	
State	05310	SSBG Reading	$ 93,715	$ 93,715	$ -	$ -	100%
State	05311	Opportunity Fund - Health & Reading Support	$ 371,260	$ 233,600	$ -	$ 137,660.12	63%
State	05313	Charter Exclusion - Transferred from 05213	$ 2,200,000	$ 2,142,982	$ -	$ 57,018.27	97%
State	05314	Dual Enrollment	$ -	$ -	$ -	$ -	
State	05316	Critical Needs Scholarship	$ -	$ -	$ -	$ -	
State	05317	Child Safety Awareness	$ 2,888	$ 90	$ 42	$ 2,756.05	5%
State	05319	Mental Health Services	$ 76,081	$ 9,575	$ -	$ 66,506.00	13%
State	05323	School Safety & Security Fund	$ 8,922	$ 6,720	$ -	$ 2,202.00	
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	08922	Equipment	$ 13,430	$ -	$ 13,430	$ -	
State	08940	Program Supplement (Filter First)	$ -	$ -	$ -	$ -	
State	10171	School Safety & Security Fund	$ 78,871	$ -	$ -	$ 78,871.00	
State	10230	Minor Capital Improvements	$ 208,670	$ 104,155	$ -	$ 104,515.49	50%
State	10337	Enhanced MCI	$ 131,439	$ 67,570	$ -	$ 63,869.30	51%
State	50022	MCI (Minor Capital Improvements)	$ 273,141	$ 273,141	$ -	$ -	100%
Local	91050	Tuition Billing	$ 617,901	$ -	$ -	$ 617,900.81	
Local	91100	Cafeteria	$ 463,629	$ 361,520	$ -	$ 102,109.51	78%
Local	91698	Charter Exclusions - Transferred from 98000	$ 32,545	$ 32,545	$ -	$ -	100%
Local	98000	District Funding	$ 13,827,311	$ 3,721,627	$ 115,301	$ 9,990,383.00	28%
Local	98041	CSRP	$ 2,172	$ -	$ -	$ 2,172.22	0%
Local	98060	Early Childhood	$ 2,171	$ 2,171	$ -	$ -	100%
Local	98079	Contingency	$ 204,468	$ -	$ -	$ 204,468.00	0%
Local	98133	Construction Fund	$ -	$ -	$ -	$ -	
Local	98139	Before & After Care	$ 245,024	$ 128,338	$ -	$ 116,685.29	52%
Local	98159	Donations	$ 178,106	$ 19,592	$ -	$ 158,514.04	11%
Local	98205	Summer Camps	$ 200,419	$ 56,266	$ -	$ 144,153.38	28%
Local	98255	Local Donations II - Capital Campaign	$ 1,874,703	$ 1,002,812		$ 871,891.17	53%
Local	99126	Local Grants	$ 26,654	$ -	$ -	$ 26,653.64	0%
Local	99150	CSD Settlement	$ 191,493	$ 61,156	$ -	$ 130,336.61	
Federal	40114	Title II - FY24	$ -		$ -	$ -	
Federal	40114	Title II - FY25	$ 101,202	$ 83,938	$ -	$ 17,264.03	83%
Federal	40532	Title IV - FY24	$ -		$ -	$ -	
Federal	40532	Title IV - FY25	$ 47,968	$ 19,187	$ -	$ 28,780.80	40%
Federal	40554	Title I - FY24	$ 39,779	$ 39,779		$ -	100%
Federal	40554	Title I - FY25	$ 508,780	$ 183,782	$ -	$ 324,998.12	36%
Federal	40560	Title III ELL - FY23	$ 5,235	$ 5,235	$ -	$ -	100%
Federal	40560	Title III ELL - FY24	$ 19,248	$ 1,155	$ -	$ 18,092.83	6%
Federal	40560	Title III ELL & Immigrant - FY25	$ 53,420	$ 494	$ -	$ 52,925.63	1%
Federal	40564	IDEA B - FY23	$ 9,020	$ 9,020	$ -	$ -	100%
Federal	40564	IDEA B - FY24	$ 132,223	$ 66,141	$ -	$ 66,082.28	50%
Federal	40564	IDEA B - FY25	$ 304,641	$ 102,139	$ -	$ 202,502.18	34%
Federal	40565	IDEA Preschool - FY24	$ 1,189	$ 1,189	$ -	$ -	100%
Federal	40565	IDEA Preschool - FY25	$ 8,026	$ 1,118	$ -	$ 6,907.60	14%
Federal	40715	ARP - HCY	$ 7,457	$ 7,457	$ -	$ -	100%
Federal	40820	School Emergency Relief - ARP	$ 212,899	$ 122,425	$ 90,475	$ -	100%
Federal	41015	CTE Perkins - FY24	$ 26,121	$ 26,121	$ -	$ -	100%
Federal	41015	CTE Perkins - FY25	$ 37,916	$ 2,399	$ 14,877	$ 20,640.05	46%
Federal	40554	Targeted Support and Improvement (TSI) Grant	$ 28,072	$ 28,072	$ -	$ -	100%
			$ 38,428,405	**$ 20,328,239**	**$ 618,538**	**$ 17,481,628.48**	**55%**
		Available Cash for High School - Included above (within FSF)	$ 1,874,703	$ 1,002,812	$ -	$ 871,891	53%
		Petty Cash Fund Balance (outside FSF)	$ 1,643	$ -			
		Total	**$ 38,430,048**	**$ 20,328,239**	**$ 618,538**	**$ 17,483,271**	**55%**

V) FY24 Financial Audit - Submitted to the DDOE on 9/29/24

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
Ellice & Rosa McDonald Foundation	Private	HS Athletics Complex (Total Award = $225K over three yrs.)	FY25		$ 75,000
Crystal Foundation	Private	HS Athletics Complex	FY25		$ 375,000
			FY25		
			FY25		
			Total	**$ 5,456,442**	**$ 5,338,942**

Las Américas ASPIRA Academy Charter School
Financial Expenditure Detail Update - Cash Basis
Seven Months Ended January 31, 2025

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 1/31/25	Actual @ 1/31/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=58%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		$ 14,810,340		$ 8,517,681	$ 8,517,681	$ 6,292,659	58%	58%	
		Total Salaries/Other (510)		**$ 14,810,340**	**$ -**	**$ 8,517,681**	**$ 8,517,681**	**$ 6,292,659**	**58%**	**58%**	
520	52001	Pensions/Employer Share (23.78%)		$ 3,521,899		$ 1,962,807	$ 1,962,807	$ 1,559,092	56%	56%	
520	52002	Health Insurance/Employer Share ($15,500)		$ 3,369,536		$ 1,867,502	$ 1,867,502	$ 1,502,034	55%	55%	
	52003	DE Paid Parental Leave (0.08%) - Eff January 2025		$ 5,924		$ 836	$ 836	$ 5,088	14%	14%	
520	52005	Workmen's Compensation (1.40%)		$ 207,345		$ 119,248	$ 119,248	$ 88,097	58%	58%	
520	52006	Social Security/Employer Share (6.2%)		$ 918,241		$ 508,161	$ 508,161	$ 410,080	55%	55%	
520	52009	Unemployment Insurance (0.11%)		$ 16,291		$ 9,362	$ 9,362	$ 6,929	57%	57%	
520	52016	Medicare/Employer Share (1.45%)		$ 214,750		$ 118,844	$ 118,844	$ 95,906	55%	55%	
		Total Other Employment Costs (520) 32.94%		**$ 8,253,986**	**$ -**	**$ 4,586,761**	**$ 4,586,761**	**$ 3,667,225**	**56%**	**56%**	
540	54001	Mileage/Pvt Car in State		$ 2,000		$ 945	$ 945	$ 1,055	47%	47%	
540	54003	Meals - In State		$ 1,000		$ 289	$ 289	$ 711	29%	29%	
540	54101	Mileage/Pvt Car out of State		$ 1,000		$ 647	$ 647	$ 353	65%	65%	
540	54103	Meals - Out of State		$ 2,000		$ 669	$ 669	$ 1,331	33%	33%	
540	54104	Lodging/Out of State		$ 4,000		$ 1,239	$ 1,239	$ 2,761	31%	31%	
540	54105	Other Travel - Out of State		$ 10,000		$ 4,821	$ 4,821	$ 5,179	48%	48%	
540	54107	Student Travel - Field Trips		$ 60,000		$ 33,063	$ 33,063	$ 26,937	55%	55%	
550	54108	Athletic Travel		$ 60,000	$ -	$ 24,109	$ 24,109	$ 35,891	40%	40%	
550	55036	Student Transportation - Bus Transportation Contract		$ 1,620,405	384,412.62	$ 809,452	$ 1,193,865	$ 426,540	50%	74%	
		Total Travel (540)		**$ 1,760,405**	**$ 384,413**	**$ 875,233**	**$ 1,259,646**	**$ 500,759**	**50%**	**72%**	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 1/31/25	Actual @ 1/31/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=58%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		$ 40,000		$ 14,926	$ 14,926	$ 25,074	37%	37%	
550	55007	Construction / Building Services		$ 1,683,824	$ 25,963.00	$ 1,266,784	$ 1,292,747	$ 391,077	75%	77%	
550	55010	Medical Services (Contracted Nurse)		$ 3,500		$ 1,020	$ 1,020	$ 2,480	29%	29%	
550	55020	Legal Services		$ 10,000		$ 2,620	$ 2,620	$ 7,380	26%	26%	
550	55030	Instructional Services		$ 512,000		$ 258,078	$ 258,078	$ 253,922	50%	50%	
550	55032	Related Services / Psych, PT, OT, Speech		$ 320,000		$ 149,812	$ 149,812	$ 170,188	47%	47%	
550	55033	Instr. Support Services		$ 300,000	$ 130,987.78	$ 121,688	$ 252,676	$ 47,324	41%	84%	Encumbered funds for the year to cover Tutoring and Reading Services
550	55035	Central Admin Services - Auditing / Data Service Center		$ 170,000		$ 154,145	$ 154,145	$ 15,855	91%	91%	Annual Data Service Fees paid in July
550	55037	Food Service Operations / Equipment Maintenance		$ 15,000		$ 9,834	$ 9,834	$ 5,166	66%	66%	
550	55101	Postage		$ 3,500		$ 1,497	$ 1,497	$ 2,003	43%	43%	
550	55110	Security (monitoring, installation & maintenance)		$ 70,000		$ 29,417	$ 29,417	$ 40,583	42%	42%	
550	55125	Telephone Services		$ 30,000		$ 18,264	$ 18,264	$ 11,736	61%	61%	
550	55200	Water & Sewer		$ 60,000		$ 39,361	$ 39,361	$ 20,639	66%	66%	
550	55205	Electric		$ 250,000		$ 156,100	$ 156,100	$ 93,900	62%	62%	
550	55206	Natural Gas		$ 75,000		$ 29,670	$ 29,670	$ 45,330	40%	40%	
550	55371	Tuition Reimbursements		$ 35,000		$ 5,974	$ 5,974	$ 29,026	17%	17%	
550	55400	Equipment Lease (Copiers & Chromebooks)		$ 465,000	$ 29,008.80	$ 434,601	$ 463,610	$ 1,390	93%	100%	Chromebook Annual Lease payments (in July); Copiers are monthly
550	55402	Buildings - Office Space				$ -	$ -	$ -			
550	55452	Insurance (Bldg & Contents)		$ 130,000		$ 129,846	$ 129,846	$ 154	100%	100%	Insurance Policy paid for the year
550	55453	Health Insurance				$ -	$ -	$ -			
550	55507	Maintenance		$ 240,000		$ 149,122	$ 149,122	$ 90,878	62%	62%	
550	55509	Software(non instructional)		$ 50,000		$ 41,965	$ 41,965	$ 8,035	84%	84%	School Start-up
550	55521	Data Storage/Back-up		$ 1,000		$ 488	$ 488	$ 513	49%	49%	
550	55600	Printing & Binding		$ 6,500		$ 4,632	$ 4,632	$ 1,868	71%	71%	
550	55610	Advertising		$ 57,500		$ 48,110	$ 48,110	$ 9,390	84%	84%	AVA Enrollment Advertising
550	55631	Association Dues & Conference Fees		$ 38,000		$ 36,853	$ 36,853	$ 1,147	97%	97%	
550	55647	Student Body Activity		$ 125,000		$ 44,015	$ 44,015	$ 80,985	35%	35%	
550	55667	Training		$ 100,000	$ 750.00	$ 80,299	$ 81,049	$ 18,951	80%	81%	
550	55681	Employee Recognition/Teambuilding		$ 40,000		$ 25,712	$ 25,712	$ 14,288	64%	64%	
550	55692	Trash Removal		$ 48,500		$ 27,972	$ 27,972	$ 20,528	58%	58%	
		Total - Contracted Services (550)		**$ 4,879,324**	**$ 186,710**	**$ 3,282,804**	**$ 3,469,514**	**$ 1,409,810**	**67%**	**71%**	
560	56000	Office Supplies		$ 65,000		$ 35,153	$ 35,153	$ 29,847	54%	54%	
560	56070	Institutional Supplies (maintenance)		$ 8,000		$ 4,309	$ 4,309	$ 3,691	54%	54%	
560	56111	Food		$ 512,000		$ 276,617	$ 276,617	$ 235,383	54%	54%	
560	56128	Medical Supplies/Medicines/Health Aids		$ 20,000		$ 10,545	$ 10,545	$ 9,455	53%	53%	
560	56141	Custodial Supplies		$ 81,000		$ 46,792	$ 46,792	$ 34,208	58%	58%	
560	56143	Cafeteria Supplies		$ 25,000		$ 13,799	$ 13,799	$ 11,201	55%	55%	
560	56145	Computer Supplies (non-instructional)		$ 21,000	$ 13,472.20	$ 10,324	$ 23,797	$ (2,797)	49%	113%	Cell Phone Pouches funded with Appropriation 08922
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		$ 565,000	$ 16,497.64	$ 463,768	$ 480,266	$ 84,734	82%	85%	School Start-up
560	56157	Text Books/Library and Yearbooks		$ 55,000		$ 30,640	$ 30,640	$ 24,360	56%	56%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		$ 17,500		$ 7,596	$ 7,596	$ 9,904	43%	43%	
560	56950	Institutional Equipment (includes furniture)		$ 215,000	$ 17,445.60	$ 118,444	$ 135,890	$ 79,110	55%	63%	
560	56960	Athletic Supplies		$ 160,000		$ 84,305	$ 84,305	$ 75,695	53%	53%	
		Total Supplies/Materials (560)		**$ 1,744,500**	**$ 47,415**	**$ 1,102,292**	**$ 1,149,708**	**$ 594,792**	**63%**	**66%**	
570	57011	Cafeteria Equipment		$ 2,000		$ 193	$ 193	$ 1,807	10%	10%	
570	57040	Audio Visual Equipment (interactive boards and projectors)		$ 2,500		$ -	$ -	$ 2,500	0%	0%	
570	57210	Custodial/Maint Equipment		$ 5,000		$ 1,004	$ 1,004	$ 3,996	20%	20%	
570	57310	Refrig/Air Condit/Heat		$ 15,000		$ -	$ -	$ 15,000	0%	0%	
		Total Capital Outlay-Equipment (570)		**$ 24,500**	**$ -**	**$ 1,197**	**$ 1,197**	**$ 23,303**	**5%**	**5%**	
580	58100	Land Improvements		$ 5,000		$ 2,420	$ 2,420	$ 2,580	48%	48%	
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)		**$ 1,964,851**	**$ -**	**$ 1,962,271**	**$ 1,962,271**	**$ 2,580**	**100%**	**100%**	
		Grand Totals - All Categories		**$ 33,437,906**	**$ 618,538**	**$ 20,328,239**	**$ 20,946,777**	**$ 13,109,667**	**61%**	**63%**	See Comments Above