Las Américas ASPIRA Academy Charter School

Monthly Financial Report

Report Ending Date: February 28, 2025

2025 Fiscal Year: July 1, 2024 to June 30, 2025
Percent of Fiscal Year Complete: 67%

March 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
Eight Months Ended February 28, 2025

I) Budget vs. Actual Comparison @ February 28, 2025 (Summary Level):

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

			Full Year Budget	Actual @ 2/28/2025	FY24 Carryover	Total	% of Budget (Target >=67%)*	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	05112	Mid Year Unit Count	$ -	$ 9,390	$ -	$ 9,390		$ 9,390		
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	$ 12,803,492	$ 103,130	$ 12,906,622	101%	$ 139,320		
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	$ 122,271	$ 131,439	$ 253,710		$ -		
State	50022	MCI (Minor Capital Improvements)	$ 273,141	$ 273,141		$ 273,141		$ -		
		Subtotal State	**$ 18,644,704**	**$ 18,793,844**	**$ 565,413**	**$ 19,359,257**	**101%**	**$ 149,140**	Favorable	
Local	91050	Tuition Billing	$ 617,901	$ 617,901	$ -	$ 617,901	100%	$ 0		
Local	91100	Cafeteria	$ 635,819	$ 409,238	$ 126,087	$ 535,325	64%	$ (226,581)		
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	$ 472,346	$ -	$ 472,346	63%	$ (278,575)		
Local	98041	CSRP	$ 1,500	$ -	$ 2,172	$ 2,172		$ (1,500)		
Local	98060	Early Childhood	$ 3,300	$ 3,131	$ -	$ 3,131	95%	$ (169)		
Local	98079	Contingency	$ -	$ -	$ 204,468	$ 204,468		$ -		
Local	98133	Construction Fund	$ -	$ -	$ -	$ -		$ -		
Local	98139	Before & After Care	$ 303,993	$ 193,269	$ 84,844	$ 278,113	64%	$ (110,724)		
Local	98159	Donations	$ 93,000	$ 88,957	$ 89,309	$ 178,266	96%	$ (4,043)		
Local	98205	Summer Camp	$ 110,000	$ 73,641	$ 131,618	$ 205,258	67%	$ (36,359)		
Local	98255	Donations II (Capital Campaign)	$ 570,000	$ 459,278	$ 1,415,523	$ 1,874,800	81%	$ (110,722)		
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**	**$ 11,434,939**	**$ 6,613,675**	**$ 18,016,070**	**93%**	**$ (816,546)**	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**	**$ 31,290,736**	**$ 7,660,332**	**$ 38,918,523**	**98%**	**$ (667,407)**	**Favorable**	
		Petty Cash Fund (outside FSF)	$ 1,200	$ 1,255	$ -	$ 1,255	N/A	$ 55		
		Total Revenue	**$ 31,959,343**	**$ 31,291,991**	**$ 7,660,332**	**$ 38,919,778**	**98%**	**$ (667,353)**	**Favorable**	

Las Américas ASPIRA Academy Charter School
Financial Summary Update - Cash Basis
Eight Months Ended February 28, 2025

Total FSF Revenue (FY24 and FY23 C/O) $ 39,618,476

B) Expenses - FSF: (Reconciled from DGL115 & DGL025)	Full Year Budget	Actual @ 2/28/2025	% of Budget (Target <=67%)	Remaining Balance	Variance
Salaries (510)	$ 14,810,340	$ 9,651,613	65%	$ 5,158,727	Favorable
Other Employment Costs (520)	$ 8,253,986	$ 5,220,132	63%	$ 3,033,854	Favorable
Travel (540)	$ 1,760,405	$ 1,042,553	59%	$ 717,852	Favorable
Contracted Services (550)	$ 4,879,324	$ 3,498,753	72%	$ 1,380,571	Favorable
Supplies & Materials (560)	$ 1,744,500	$ 1,262,516	72%	$ 481,984	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	**$ 22,639,035**	**68%**	**$ 10,798,871**	**Favorable**

Net FSF Excess or (Deficit) for Year **$ 16,279,488**
Note: YTD Revenue Minus YTD Expenditures

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

FSF Cash Balance less required Contingency Reserve $ 15,728,080

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

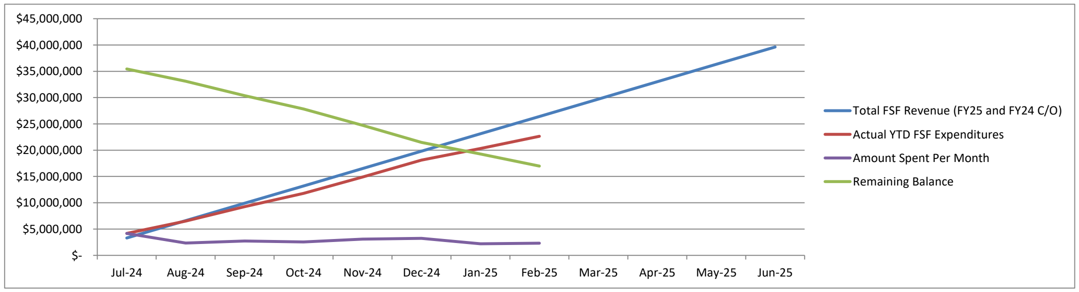
***Variance footnoted if percentage spent is 25 percentage points higher than the percentage of months into the fiscal year**
EIGHT MONTHS = 67%
EXPENDITURE VARIANCE >= 92%

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	$ 22,639,035				
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	$ 2,310,796				
Remaining Balance	$ 35,443,932	$ 33,105,239	$ 30,368,137	$ 27,819,834	$ 24,720,415	$ 21,494,241	$ 19,290,236	$ 16,979,441				

Average	Median
$ 2,829,879	$ 2,642,703

Projected Ending Balance* = **$ 5,659,923.10**
*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
Eight Months Ended February 28, 2025

IV) Cash Position as of February 28, 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	$ 510	$ -	$ 2,794.48	15%
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	05109	Mid Year Unit Count	$ 9,390	$ -	$ -	$ 9,389.97	0%
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	$ 939,643	$ 224,222	$ 416,540.00	74%
State	05193	Standards and Assessments Bus Driver Training	$ -	$ -	$ -	$ -	
State	05213	Unit Formula	$ 12,906,622	$ 11,180,680	$ -	$ 1,725,941.93	87%
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	$ 654,891	$ -	$ 244,957.31	73%
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	$ 262,185	$ -	$ 109,074.25	71%
State	05313	Charter Exclusion - Transferred from 05213	$ 2,200,000	$ 2,143,694	$ -	$ 56,305.77	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	$ 18,055	$ -	$ 58,026.00	24%
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	$ 140,715	$ -	$ 67,955.02	67%
State	10337	Enhanced MCI	$ 253,710	$ 70,977	$ 10,482	$ 172,251.02	32%
State	50022	MCI (Minor Capital Improvements)	$ 273,141	$ 273,141	$ -	$ -	100%
Local	91050	Tuition Billing	$ 617,901	$ -	$ -	$ 617,900.81	
Local	91100	Cafeteria	$ 535,325	$ 401,078	$ -	$ 134,246.45	75%
Local	91698	Charter Exclusions - Transferred from 98000	$ 32,545	$ 32,545	$ -	$ -	100%
Local	98000	District Funding	$ 13,898,489	$ 3,938,049	$ 102,829	$ 9,857,611.12	29%
Local	98041	CSRP	$ 2,172	$ -	$ -	$ 2,172.22	0%
Local	98060	Early Childhood	$ 3,131	$ 3,131	$ -	$ -	100%
Local	98079	Contingency	$ 204,468	$ -	$ -	$ 204,468.00	0%
Local	98133	Construction Fund	$ -	$ -	$ -	$ -	
Local	98139	Before & After Care	$ 278,113	$ 147,705	$ -	$ 130,407.85	53%
Local	98159	Donations	$ 178,266	$ 52,406	$ -	$ 125,859.61	29%
Local	98205	Summer Camps	$ 205,258	$ 57,066	$ -	$ 148,192.37	28%
Local	98255	Local Donations II - Capital Campaign	$ 1,874,800	$ 1,007,549		$ 867,251.60	54%
Local	99126	Local Grants	$ 26,654	$ -	$ -	$ 26,653.64	0%
Local	99150	CSD Settlement	$ 191,493	$ 72,399	$ -	$ 119,093.47	
Federal	40114	Title II - FY24	$ -		$ -	$ -	
Federal	40114	Title II - FY25	$ 101,202	$ 101,202	$ -	$ -	100%
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	$ 229,006	$ -	$ 279,774.33	45%
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	$ 24,499	$ -	$ 28,920.63	46%
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	$ 136,237	$ 76,663	$ -	100%
Federal	41015	CTE Perkins - FY24	$ 26,121	$ 26,121	$ -	$ -	100%
Federal	41015	CTE Perkins - FY25	$ 37,916	$ 17,290	$ -	$ 20,625.71	46%
Federal	40554	Targeted Support and Improvement (TSI) Grant	$ 28,072	$ 28,072	$ -	$ -	100%
			$ 38,951,068	**$ 22,639,035**	**$ 427,667**	**$ 15,884,365.95**	**59%**
		Available Cash for High School - Included above (within FSF)	$ 1,874,800	$ 1,007,549	$ -	$ 867,252	54%
		Petty Cash Fund Balance (outside FSF)	$ 1,255	$ -			
		Total	**$ 38,952,323**	**$ 22,639,035**	**$ 427,667**	**$ 15,885,621**	**59%**

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
Eight Months Ended Febuary 28, 2025

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 2/28/25	Actual @ 2/28/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=67%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		$ 14,810,340		$ 9,651,613	$ 9,651,613	$ 5,158,727	65%	65%	
		Total Salaries/Other (510)		**$ 14,810,340**	**$ -**	**$ 9,651,613**	**$ 9,651,613**	**$ 5,158,727**	**65%**	**65%**	
520	52001	Pensions/Employer Share (23.78%)		$ 3,521,899		$ 2,223,309	$ 2,223,309	$ 1,298,590	63%	63%	
520	52002	Health Insurance/Employer Share ($15,500)		$ 3,369,536		$ 2,139,329	$ 2,139,329	$ 1,230,207	63%	63%	
	52003	DE Paid Parental Leave (0.08%) - Eff January 2025		$ 5,924		$ 1,667	$ 1,667	$ 4,257	28%	28%	
520	52005	Workmen's Compensation (1.40%)		$ 207,345		$ 135,123	$ 135,123	$ 72,222	65%	65%	
520	52006	Social Security/Employer Share (6.2%)		$ 918,241		$ 575,502	$ 575,502	$ 342,739	63%	63%	
520	52009	Unemployment Insurance (0.11%)		$ 16,291		$ 10,609	$ 10,609	$ 5,682	65%	65%	
520	52016	Medicare/Employer Share (1.45%)		$ 214,750		$ 134,593	$ 134,593	$ 80,157	63%	63%	
		Total Other Employment Costs (520) 32.94%		**$ 8,253,986**	**$ -**	**$ 5,220,132**	**$ 5,220,132**	**$ 3,033,854**	**63%**	**63%**	
540	54001	Mileage/Pvt Car in State		$ 2,000		$ 958	$ 958	$ 1,042	48%	48%	
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		$ 7,377	$ 7,377	$ 2,623	74%	74%	
540	54107	Student Travel - Field Trips		$ 60,000		$ 35,838	$ 35,838	$ 24,162	60%	60%	
550	54108	Athletic Travel		$ 60,000	$ -	$ 25,894	$ 25,894	$ 34,106	43%	43%	
550	55036	Student Transportation - Bus Transportation Contract		$ 1,620,405	224,222.10	$ 969,643	$ 1,193,865	$ 426,540	60%	74%	
		Total Travel (540)		**$ 1,760,405**	**$ 224,222**	**$ 1,042,553**	**$ 1,266,776**	**$ 493,629**	**59%**	**72%**	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 2/28/25	Actual @ 2/28/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=67%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		$ 40,000		$ 18,246	$ 18,246	$ 21,754	46%	46%	
550	55007	Construction / Building Services		$ 1,683,824		$ 1,269,967	$ 1,269,967	$ 413,857	75%	75%	
550	55010	Medical Services (Contracted Nurse)		$ 3,500		$ 3,060	$ 3,060	$ 440	87%	87%	
550	55020	Legal Services		$ 10,000		$ 2,620	$ 2,620	$ 7,380	26%	26%	
550	55030	Instructional Services		$ 512,000		$ 312,603	$ 312,603	$ 199,397	61%	61%	
550	55032	Related Services / Psych, PT, OT, Speech		$ 320,000		$ 190,070	$ 190,070	$ 129,930	59%	59%	
550	55033	Instr. Support Services		$ 300,000	$ 128,549.58	$ 141,062	$ 269,611	$ 30,389	47%	90%	
550	55035	Central Admin Services - Auditing / Data Service Center		$ 170,000		$ 163,828	$ 163,828	$ 6,172	96%	96%	Annual Data Service Fees paid in July
550	55037	Food Service Operations / Equipment Maintenance		$ 15,000		$ 10,125	$ 10,125	$ 4,875	68%	68%	
550	55101	Postage		$ 3,500		$ 1,682	$ 1,682	$ 1,818	48%	48%	
550	55110	Security (monitoring, installation & maintenance)		$ 70,000		$ 31,114	$ 31,114	$ 38,886	44%	44%	
550	55125	Telephone Services		$ 30,000		$ 19,484	$ 19,484	$ 10,516	65%	65%	
550	55200	Water & Sewer		$ 60,000		$ 42,871	$ 42,871	$ 17,129	71%	71%	
550	55205	Electric		$ 250,000		$ 175,633	$ 175,633	$ 74,367	70%	70%	
550	55206	Natural Gas		$ 75,000		$ 37,232	$ 37,232	$ 37,768	50%	50%	
550	55371	Tuition Reimbursements		$ 35,000		$ 5,974	$ 5,974	$ 29,026	17%	17%	
550	55400	Equipment Lease (Copiers & Chromebooks)		$ 465,000		$ 439,939	$ 439,939	$ 25,061	95%	95%	Chromebook Annual Lease payments (in July); Copiers are monthly
550	55402	Buildings - Office Space				$ -	$ -	$ -			
550	55452	Insurance (Bldg & Contents)		$ 130,000		$ 134,504	$ 134,504	$ (4,504)	103%	103%	Insurance Policy paid for the year
550	55453	Health Insurance				$ -	$ -	$ -			
550	55507	Maintenance		$ 240,000		$ 164,273	$ 164,273	$ 75,727	68%	68%	
550	55509	Software(non instructional)		$ 50,000		$ 42,206	$ 42,206	$ 7,794	84%	84%	
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		$ 50,684	$ 50,684	$ 6,816	88%	88%	
550	55631	Association Dues & Conference Fees		$ 38,000		$ 38,159	$ 38,159	$ (159)	100%	100%	DCSN = $22,065 ($15/Student)
550	55647	Student Body Activity		$ 125,000		$ 51,723	$ 51,723	$ 73,277	41%	41%	
550	55667	Training		$ 100,000	$ 750.00	$ 88,683	$ 89,433	$ 10,567	89%	89%	
550	55681	Employee Recognition/Teambuilding		$ 40,000		$ 26,104	$ 26,104	$ 13,896	65%	65%	
550	55692	Trash Removal		$ 48,500		$ 31,788	$ 31,788	$ 16,712	66%	66%	
							$ -				
		Total - Contracted Services (550)		**$ 4,879,324**	**$ 129,300**	**$ 3,498,753**	**$ 3,628,053**	**$ 1,251,271**	**72%**	**74%**	
560	56000	Office Supplies		$ 65,000		$ 38,425	$ 38,425	$ 26,575	59%	59%	
560	56070	Institutional Supplies (maintenance)		$ 8,000		$ 7,303	$ 7,303	$ 697	91%	91%	
560	56111	Food		$ 512,000		$ 333,088	$ 333,088	$ 178,912	65%	65%	
560	56128	Medical Supplies/Medicines/Health Aids		$ 20,000		$ 10,639	$ 10,639	$ 9,361	53%	53%	
560	56141	Custodial Supplies		$ 81,000		$ 54,616	$ 54,616	$ 26,384	67%	67%	
560	56143	Cafeteria Supplies		$ 25,000		$ 17,030	$ 17,030	$ 7,970	68%	68%	
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		$ 485,354	$ 485,354	$ 79,646	86%	86%	
560	56157	Text Books/Library and Yearbooks		$ 55,000		$ 30,861	$ 30,861	$ 24,139	56%	56%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		$ 17,500		$ 7,937	$ 7,937	$ 9,563	45%	45%	
560	56950	Institutional Equipment (includes furniture)		$ 215,000	$ 50,191.60	$ 154,909	$ 205,101	$ 9,899	72%	95%	Sound Panels fo Gym
560	56960	Athletic Supplies		$ 160,000		$ 112,028	$ 112,028	$ 47,972	70%	70%	
		Total Supplies/Materials (560)		**$ 1,744,500**	**$ 63,664**	**$ 1,262,516**	**$ 1,326,179**	**$ 418,321**	**72%**	**76%**	
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	$ 10,482	$ -	$ 10,482	$ 4,518	0%	70%	
		Total Capital Outlay-Equipment (570)		**$ 24,500**	**$ 10,482**	**$ 1,197**	**$ 11,679**	**$ 12,821**	**5%**	**48%**	
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**	**$ 427,667**	**$ 22,639,035**	**$ 23,066,702**	**$ 10,798,871**	**68%**	**69%**	See Comments Above