Las Américas ASPIRA Academy Charter School

Monthly Financial Report

Report Ending Date: April 30, 2025

2025 Fiscal Year: July 1, 2024 to June 30, 2025
Percent of Fiscal Year Complete: 83%

May 28, 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
Ten Months Ended April 30, 2025

I) Budget vs. Actual Comparison @ April 30, 2025 (Summary Level):

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

			Full Year Budget	Actual @ 4/30/2025	FY24 Carryover	Total	% of Budget (Target >=83%)*	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)	
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**	**$ 18,793,641**	**$ 565,413**	**$ 19,359,054**	**101%**	**$ 148,937**	Favorable
Local	91050	Tuition Billing	$ 617,901	$ 617,901	$ -	$ 617,901	100%	$ 0	
Local	91100	Cafeteria	$ 635,819	$ 558,734	$ 126,087	$ 684,822	88%	$ (77,085)	
Local	91698	Charter Exclusions - Transferred from 98000	$ -	$ 32,545	$ -	$ 32,545			
Local	98000	District Funding	$ 8,925,686	$ 8,893,141	$ 4,533,001	$ 13,393,598	100%	$ 0	
Local	98000	Other	$ 750,921	$ 675,241	$ -	$ 675,241	90%	$ (75,680)	
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	$ 255,403	$ 84,844	$ 340,247	84%	$ (48,590)	
Local	98159	Donations	$ 93,000	$ 95,544	$ 89,309	$ 184,853	103%	$ 2,544	
Local	98205	Summer Camp	$ 110,000	$ 90,876	$ 131,618	$ 222,493	83%	$ (19,125)	
Local	98255	Donations II (Capital Campaign)	$ 570,000	$ 467,600	$ 1,415,523	$ 1,883,122	82%	$ (102,400)	
Local	99126	Local Grants	$ -	$ -	$ 26,654	$ 26,654		$ -	
Local	99150	CSD Settlement	$ 239,366	$ 239,435	$ -	$ 239,435	100%	$ 69	
		Subtotal Local	**$ 12,251,486**	**$ 11,929,551**	**$ 6,613,675**	**$ 18,510,681**	**97%**	**$ (321,934)**	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	$ -	$ 246	$ 26,121	$ 26,367			
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**	**$ 1,062,199**	**$ 481,243**	**$ 1,543,442**	**100%**	**$ -**	Favorable
		FSF Revenue	**$ 31,958,143**	**$ 31,785,391**	**$ 7,660,332**	**$ 39,413,178**	**99%**	**$ (172,752)**	**Favorable**
		Petty Cash Fund (outside FSF)	$ 1,200	$ 1,251	$ -	$ 1,251	N/A	$ 51	
		Total Revenue	**$ 31,959,343**	**$ 31,786,642**	**$ 7,660,332**	**$ 39,414,429**	**99%**	**$ (172,702)**	**Favorable**

Las Américas ASPIRA Academy Charter School
Financial Summary Update - Cash Basis
Ten Months Ended April 30, 2025

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

B) Expenses - FSF: (Reconciled from DGL115 & DGL025)	Full Year Budget	Actual @ 4/30/2025	% of Budget (Target <=83%)	Remaining Balance	Variance
Salaries (510)	$ 14,810,340	$ 11,930,466	81%	$ 2,879,874	Favorable
Other Employment Costs (520)	$ 8,253,986	$ 6,495,718	79%	$ 1,758,268	Favorable
Travel (540)	$ 1,760,405	$ 1,389,405	79%	$ 371,000	Favorable
Contracted Services (550)	$ 4,879,324	$ 4,371,875	90%	$ 507,449	Favorable
Supplies & Materials (560)	$ 1,744,500	$ 1,496,424	86%	$ 248,076	Favorable
Capital Outlay-Equipment (570)	$ 24,500	$ 1,232	5%	$ 23,268	Favorable
Capital Outlay-Property (580)	$ 1,964,851	$ 1,962,271	100%	$ 2,580	Favorable
	$ 33,437,906	**$ 27,647,391**	**83%**	**$ 5,790,515**	**Favorable**

Net FSF Excess or (Deficit) for Year **$ 11,765,787**
Note: YTD Revenue Minus YTD Expenditures

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

FSF Cash Balance less required Contingency Reserve $ 11,214,379

Variance Notes*:

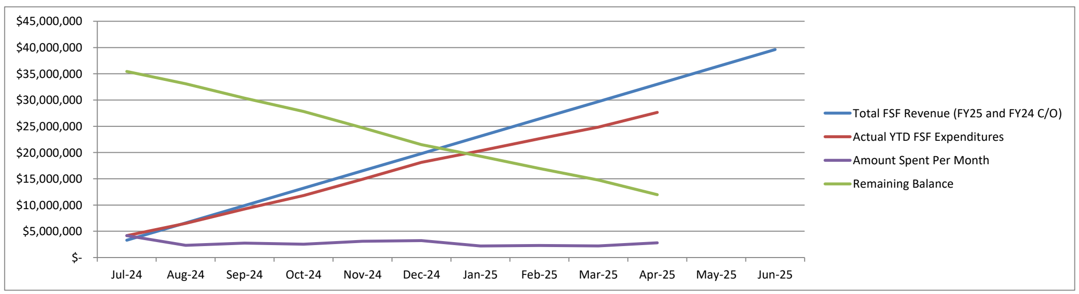
***Variance footnoted if percentage spent is 25 percentage points higher than the percentage of months into the fiscal year**
TEN MONTHS = 83%
EXPENDITURE VARIANCE >= 108%

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	$ 24,845,637	$ 27,647,391		
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	$ 2,206,602	$ 2,801,754		
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	$ 14,772,839	$ 11,971,085		

Average	Median
$ 2,764,739	$ 2,642,703

Projected Ending Balance* = **$ 6,441,606.34**
*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
Ten Months Ended April 30, 2025

IV) Cash Position as of April 30, 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	$ 1,510	$ -	$ 1,794.48	46%
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	$ -	$ -	$ -	$ -	
State	05177	Charter Transportation	$ 1,580,405	$ 1,260,024	$ 320,381	$ -	100%
State	05193	Standards and Assessments Bus Driver Training	$ -	$ -	$ -	$ -	
State	05213	Unit Formula	$ 12,906,622	$ 12,737,447	$ -	$ 169,175.83	99%
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	$ 808,420	$ -	$ 91,427.94	90%
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	$ 312,449	$ -	$ 58,810.51	84%
State	05313	Charter Exclusion - Transferred from 05213	$ 2,200,000	$ 2,145,302	$ -	$ 54,698.27	98%
State	05314	Dual Enrollment	$ -	$ -	$ -	$ -	
State	05316	Critical Needs Scholarship	$ -	$ -	$ -	$ -	
State	05317	Child Safety Awareness	$ 2,888	$ 132		$ 2,756.05	5%
State	05319	Mental Health Services	$ 76,081	$ 24,635	$ -	$ 51,446.00	32%
State	05323	School Safety & Security Fund	$ 8,922	$ 8,922	$ -	$ -	
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	$ -	$ -	
State	10230	Minor Capital Improvements	$ 208,670	$ 111,226	$ -	$ 97,443.56	53%
State	10337	Enhanced MCI	$ 253,710	$ 116,755	$ 10,482	$ 126,472.92	50%
State	50022	MCI (Minor Capital Improvements)	$ 273,141	$ 273,141	$ -	$ -	100%
Local	91050	Tuition Billing	$ 617,901	$ 384,380	$ -	$ 233,520.84	
Local	91100	Cafeteria	$ 684,822	$ 502,279	$ -	$ 182,542.73	73%
Local	91698	Charter Exclusions - Transferred from 98000	$ 32,545	$ 32,545	$ -	$ -	100%
Local	98000	District Funding	$ 14,101,384	$ 5,628,631	$ 18,080	$ 8,454,672.49	40%
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	$ 340,247	$ 186,677	$ -	$ 153,570.25	55%
Local	98159	Donations	$ 184,853	$ 64,351	$ -	$ 120,501.66	35%
Local	98205	Summer Camps	$ 222,493	$ 58,101	$ -	$ 164,392.14	26%
Local	98255	Local Donations II - Capital Campaign	$ 1,883,122	$ 1,401,419		$ 481,703.51	74%
Local	99126	Local Grants	$ 26,654	$ -	$ -	$ 26,653.64	0%
Local	99150	CSD Settlement	$ 239,435	$ 94,886	$ -	$ 144,548.84	
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	$ 283,205	$ -	$ 225,574.79	56%
Federal	40560	Title III ELL - FY23	$ 5,235	$ 5,235	$ -	$ -	100%
Federal	40560	Title III ELL - FY24	$ 19,248	$ 2,030	$ -	$ 17,217.83	11%
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	$ 97,507	$ -	$ 34,716.50	74%
Federal	40564	IDEA B - FY25	$ 304,641	$ 160,000	$ -	$ 144,640.80	53%
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	$ 154,176	$ 58,724	$ -	100%
Federal	41015	CTE Perkins - FY24	$ 26,367	$ 26,121	$ -	$ 246.00	99%
Federal	41015	CTE Perkins - FY25	$ 37,916	$ 17,972	$ -	$ 19,943.71	47%
Federal	40554	Targeted Support and Improvement (TSI) Grant	$ 28,072	$ 28,072	$ -	$ -	100%
			$ 39,445,723	**$ 27,647,391**	**$ 407,667**	**$ 11,390,665.16**	**71%**
		Available Cash for High School - Included above (within FSF)	$ 1,883,122	$ 1,401,419	$ -	$ 481,704	74%
		Petty Cash Fund Balance (outside FSF)	$ 1,251	$ -			
		Total	**$ 39,446,974**	**$ 27,647,391**	**$ 407,667**	**$ 11,391,916**	**71%**

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
Ten Months Ended April 30, 2025

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 4/30/25	Actual @ 4/30/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		$ 14,810,340		$ 11,930,466	$ 11,930,466	$ 2,879,874	81%	81%	
		Total Salaries/Other (510)		**$ 14,810,340**	**$ -**	**$ 11,930,466**	**$ 11,930,466**	**$ 2,879,874**	**81%**	**81%**	
520	52001	Pensions/Employer Share (23.78%)		$ 3,521,899		$ 2,750,746	$ 2,750,746	$ 771,153	78%	78%	
520	52002	Health Insurance/Employer Share ($15,500)		$ 3,369,536		$ 2,684,363	$ 2,684,363	$ 685,173	80%	80%	
	52003	DE Paid Parental Leave (0.08%) - Eff January 2025		$ 5,924		$ 3,350	$ 3,350	$ 2,574	57%	57%	
520	52005	Workmen's Compensation (1.40%)		$ 207,345		$ 167,027	$ 167,027	$ 40,318	81%	81%	
520	52006	Social Security/Employer Share (6.2%)		$ 918,241		$ 710,867	$ 710,867	$ 207,374	77%	77%	
520	52009	Unemployment Insurance (0.11%)		$ 16,291		$ 13,115	$ 13,115	$ 3,176	81%	81%	
520	52016	Medicare/Employer Share (1.45%)		$ 214,750		$ 166,251	$ 166,251	$ 48,499	77%	77%	
		Total Other Employment Costs (520) 32.94%		**$ 8,253,986**	**$ -**	**$ 6,495,718**	**$ 6,495,718**	**$ 1,758,268**	**79%**	**79%**	
540	54001	Mileage/Pvt Car in State		$ 2,000		$ 1,230	$ 1,230	$ 770	62%	62%	
540	54003	Meals - In State		$ 1,000		$ 289	$ 289	$ 711	29%	29%	
540	54101	Mileage/Pvt Car out of State		$ 1,000		$ 1,610	$ 1,610	$ (610)	161%	161%	CSGF Conference
540	54103	Meals - Out of State		$ 2,000		$ 808	$ 808	$ 1,192	40%	40%	
540	54104	Lodging/Out of State		$ 4,000		$ 1,290	$ 1,290	$ 2,710	32%	32%	
540	54105	Other Travel - Out of State		$ 10,000		$ 8,618	$ 8,618	$ 1,382	86%	86%	
540	54107	Student Travel - Field Trips		$ 60,000		$ 46,865	$ 46,865	$ 13,135	78%	78%	
550	54108	Athletic Travel		$ 60,000	$ -	$ 36,214	$ 36,214	$ 23,786	60%	60%	
550	55036	Student Transportation - Bus Transportation Contract		$ 1,620,405	320,381.36	$ 1,292,481	$ 1,612,862	$ 7,543	80%	100%	
		Total Travel (540)		**$ 1,760,405**	**$ 320,381**	**$ 1,389,405**	**$ 1,709,786**	**$ 50,619**	**79%**	**97%**	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 4/30/25	Actual @ 4/30/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=83%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		$ 40,000		$ 21,528	$ 21,528	$ 18,472	54%	54%	
550	55007	Construction / Building Services		$ 1,683,824		$ 1,602,667	$ 1,602,667	$ 81,157	95%	95%	
550	55010	Medical Services (Contracted Nurse)		$ 3,500		$ 4,607	$ 4,607	$ (1,107)	132%	132%	Nurse Coverage (for illness)
550	55020	Legal Services		$ 10,000		$ 2,620	$ 2,620	$ 7,380	26%	26%	
550	55030	Instructional Services		$ 512,000		$ 420,394	$ 420,394	$ 91,606	82%	82%	
550	55032	Related Services / Psych, PT, OT, Speech		$ 320,000		$ 296,873	$ 296,873	$ 23,127	93%	93%	
550	55033	Instr. Support Services		$ 300,000	$ 58,723.53	$ 212,976	$ 271,699	$ 28,301	71%	91%	
550	55035	Central Admin Services - Auditing / Data Service Center		$ 170,000		$ 166,051	$ 166,051	$ 3,949	98%	98%	
550	55037	Food Service Operations / Equipment Maintenance		$ 15,000		$ 15,363	$ 15,363	$ (363)	102%	102%	
550	55101	Postage		$ 3,500		$ 3,030	$ 3,030	$ 470	87%	87%	
550	55110	Security (monitoring, installation & maintenance)		$ 70,000	$ 695.00	$ 48,988	$ 49,683	$ 20,317	70%	71%	
550	55125	Telephone Services		$ 30,000		$ 26,862	$ 26,862	$ 3,138	90%	90%	
550	55200	Water & Sewer		$ 60,000		$ 55,813	$ 55,813	$ 4,187	93%	93%	
550	55205	Electric		$ 250,000		$ 216,771	$ 216,771	$ 33,229	87%	87%	
550	55206	Natural Gas		$ 75,000		$ 43,327	$ 43,327	$ 31,673	58%	58%	
550	55371	Tuition Reimbursements		$ 35,000		$ 9,979	$ 9,979	$ 25,021	29%	29%	
550	55400	Equipment Lease (Copiers & Chromebooks)		$ 465,000		$ 449,772	$ 449,772	$ 15,228	97%	97%	
550	55402	Buildings - Office Space				$ 1,728	$ 1,728	$ (1,728)			Leased Office Space for Chief Council Strategic Planning
550	55452	Insurance (Bldg & Contents)		$ 130,000		$ 134,504	$ 134,504	$ (4,504)	103%	103%	
550	55453	Health Insurance					$ -	$ -			
550	55507	Maintenance		$ 240,000		$ 244,686	$ 244,686	$ (4,686)	102%	102%	
550	55509	Software(non instructional)		$ 50,000		$ 55,299	$ 55,299	$ (5,299)	111%	111%	Equipment Licenses
550	55521	Data Storage/Back-up		$ 1,000		$ 489	$ 489	$ 511	49%	49%	
550	55600	Printing & Binding		$ 6,500		$ 4,659	$ 4,659	$ 1,841	72%	72%	
550	55610	Advertising		$ 57,500		$ 53,414	$ 53,414	$ 4,086	93%	93%	
550	55631	Association Dues & Conference Fees		$ 38,000		$ 38,586	$ 38,586	$ (586)	102%	102%	
550	55647	Student Body Activity		$ 125,000		$ 74,536	$ 74,536	$ 50,464	60%	60%	
550	55667	Training		$ 100,000	$ 1,290.00	$ 98,066	$ 99,356	$ 644	98%	99%	
550	55681	Employee Recognition/Teambuilding		$ 40,000		$ 28,456	$ 28,456	$ 11,544	71%	71%	
550	55692	Trash Removal		$ 48,500		$ 39,832	$ 39,832	$ 8,668	82%	82%	
							$ -				
		Total - Contracted Services (550)		**$ 4,879,324**	**$ 60,709**	**$ 4,371,875**	**$ 4,432,584**	**$ 446,740**	**90%**	**91%**	
560	56000	Office Supplies		$ 65,000		$ 46,781	$ 46,781	$ 18,219	72%	72%	
560	56070	Institutional Supplies (maintenance)		$ 8,000		$ 8,969	$ 8,969	$ (969)	112%	112%	Supplies for Floor Scrubbers
560	56111	Food		$ 512,000		$ 436,639	$ 436,639	$ 75,361	85%	85%	
560	56128	Medical Supplies/Medicines/Health Aids		$ 20,000		$ 11,949	$ 11,949	$ 8,051	60%	60%	
560	56141	Custodial Supplies		$ 81,000		$ 69,758	$ 69,758	$ 11,242	86%	86%	
560	56143	Cafeteria Supplies		$ 25,000		$ 23,424	$ 23,424	$ 1,576	94%	94%	
560	56145	Computer Supplies (non-instructional)		$ 21,000		$ 10,921	$ 10,921	$ 10,079	52%	52%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		$ 565,000		$ 489,689	$ 489,689	$ 75,311	87%	87%	
560	56157	Text Books/Library and Yearbooks		$ 55,000		$ 34,995	$ 34,995	$ 20,005	64%	64%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		$ 17,500		$ 8,334	$ 8,334	$ 9,166	48%	48%	
560	56950	Institutional Equipment (includes furniture)		$ 215,000	$ 16,095.00	$ 222,158	$ 238,253	$ (23,253)	103%	111%	Sound Panels fo Gym
560	56960	Athletic Supplies		$ 160,000		$ 132,807	$ 132,807	$ 27,193	83%	83%	
		Total Supplies/Materials (560)		**$ 1,744,500**	**$ 16,095**	**$ 1,496,424**	**$ 1,512,519**	**$ 231,981**	**86%**	**87%**	
570	57011	Cafeteria Equipment		$ 2,000		$ 228	$ 228	$ 1,772	11%	11%	
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	$ 10,481.87	$ -	$ 10,482	$ 4,518	0%	70%	
		Total Capital Outlay-Equipment (570)		**$ 24,500**	**$ 10,482**	**$ 1,232**	**$ 11,714**	**$ 12,786**	**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%	
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**	**$ 407,667**	**$ 27,647,391**	**$ 28,055,058**	**$ 5,790,515**	**83%**	**84%**	See Comments Above