

Las Américas ASPIRA Academy Charter School

Monthly Financial Report



Report Ending Date: May 31, 2025
2025 Fiscal Year: July 1, 2024 to June 30, 2025
Percent of Fiscal Year Complete: 92%

June 18, 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
Eleven Months Ended May 31, 2025

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

A) Revenues - FSF :		Actual @		FY24 Carryover		Total		% of Budget		Difference*		Variance*	
(Reconciled from DGL018 & DGL060)		Full Year Budget	5/31/2025					(Target >=92%)*					
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	\$ -	\$ 167	\$ -	\$ -	\$ 167			\$ -				
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	\$ 8,922	\$ 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	\$ 18,793,808	\$ 565,413	\$ -	\$ 19,359,221	101%		\$ 148,937	Favorable			
Local	91050 Tuition Billing	\$ 617,901	\$ 617,901	\$ -	\$ -	\$ 617,901	100%		\$ 0				
Local	91100 Cafeteria	\$ 635,819	\$ 627,536	\$ 126,087	\$ -	\$ 753,623	99%		\$ (8,283)				
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	\$ 749,416	\$ -	\$ -	\$ 749,416	100%		\$ (1,505)				
Local	98041 CSRP	\$ 1,500	\$ -	\$ 2,172	\$ -	\$ 2,172			\$ (1,500)				
Local	98060 Early Childhood	\$ 3,300	\$ 4,310	\$ -	\$ -	\$ 4,310	131%		\$ 1,010				
Local	98079 Contingency	\$ -	\$ -	\$ 204,468	\$ -	\$ 204,468			\$ -				
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -				
Local	98139 Before & After Care	\$ 303,993	\$ 275,798	\$ 84,844	\$ -	\$ 360,641	91%		\$ (28,195)				
Local	98159 Donations	\$ 93,000	\$ 98,191	\$ 89,309	\$ -	\$ 187,499	106%		\$ 5,191				
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	\$ 12,096,747	\$ 6,613,675	\$ -	\$ 18,677,877	99%		\$ (154,738)	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	\$ 540,280	\$ -	\$ -	\$ 540,280	106%		\$ 31,500				
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	\$ 1,093,699	\$ 481,243	\$ -	\$ 1,574,943	103%		\$ 31,500	Favorable			
FSF Revenue		\$ 31,958,143	\$ 31,984,254	\$ 7,660,332	\$ -	\$ 39,612,041	100%		\$ 26,110	Favorable			
Petty Cash Fund (outside FSF)		\$ 1,200	\$ 6,305	\$ -	\$ -	\$ 6,305	N/A		\$ 5,105				
Total Revenue		\$ 31,959,343	\$ 31,990,559	\$ 7,660,332	\$ -	\$ 39,618,346	100%		\$ 31,215	Favorable			

B) Expenses - FSF:					
(Reconciled from DGL115 & DGL025)	Full Year Budget	Actual @ 5/31/2025	% of Budget (Target <=92%)	Remaining Balance	Variance
Salaries (510)	\$ 14,810,340	\$ 13,650,428	92%	\$ 1,159,912	Favorable
Other Employment Costs (520)	\$ 8,253,986	\$ 7,314,190	89%	\$ 939,796	Favorable
Travel (540)	\$ 1,760,405	\$ 1,579,483	90%	\$ 180,922	Favorable
Contracted Services (550)	\$ 4,879,324	\$ 4,647,990	95%	\$ 231,334	Favorable
Supplies & Materials (560)	\$ 1,744,500	\$ 1,610,273	92%	\$ 134,227	Favorable
Capital Outlay-Equipment (570)	\$ 24,500	\$ 11,714	48%	\$ 12,786	Favorable
Capital Outlay-Property (580)	\$ 1,964,851	\$ 1,962,271	100%	\$ 2,580	Favorable
	\$ 33,437,906	\$ 30,776,348	92%	\$ 2,661,558	Favorable

Net FSF Excess or (Deficit) for Year	\$ 8,835,693
Note: YTD Revenue Minus YTD Expenditures	

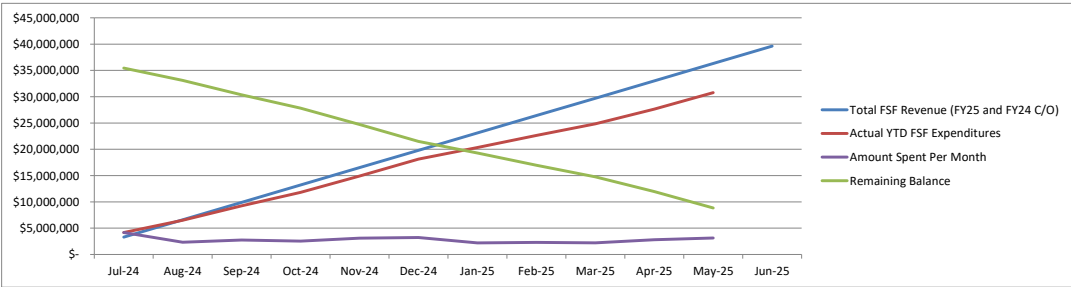
Contingency Reserve (2%)	\$ (551,408)
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FSF Cash Balance less required Contingency Reserve	\$ 8,284,285
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Variance Notes*:

*Variance footnoted if percentage spent is 25 percentage points higher than the percentage of months into the fiscal year
ELEVEN MONTHS = 92%
EXPENDITURE VARIANCE >= 117%
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	\$ 30,776,348		Average	Median
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	\$ 3,128,957		\$ 2,797,850	\$ 2,737,102
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	\$ 8,842,128			



Projected Ending Balance* = \$ 6,044,277.77

*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
Eleven Months Ended May 31, 2025

IV) Cash Position as of May 31, 2025:

(Reconciled from DGL025, DGL060, & DPO002)

		AMT Received			% Expended &	
		YTD	Expended	Encumbered	Remaining Balance	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	\$ 9,390	\$ -	\$ -	100%
State	05117 Athletic Trainer Block	\$ 16,071	\$ 5,588	\$ -	\$ 10,483.36	35%
State	05142 Driver's Ed	\$ 11,457	\$ 11,457	\$ -	\$ -	100%
State	05149 Homeless Transportation	\$ -	\$ -	\$ -	\$ -	-
State	05177 Charter Transportation	\$ 1,580,405	\$ 1,420,214	\$ 160,191	\$ -	100%
State	05193 Standards and Assessments Bus Driver Training	\$ -	\$ -	\$ -	\$ -	-
State	05213 Unit Formula	\$ 12,906,622	\$ 12,828,514	\$ -	\$ 78,107.98	99%
State	05235 Technology Block Grant	\$ 34,664	\$ 34,664	\$ -	\$ -	100%
State	05244 School Improvement	\$ -	\$ -	\$ -	\$ -	-
State	05289 Ed Sustainment Fund	\$ 259,014	\$ 259,014	\$ -	\$ -	100%
State	05297 Education Opportunity Funding	\$ 899,848	\$ 886,318	\$ -	\$ 13,529.84	98%
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	\$ 343,079	\$ -	\$ 28,180.90	92%
State	05313 Charter Exclusion - Transferred from 05213	\$ 2,200,000	\$ 2,145,302	\$ -	\$ 54,698.27	98%
State	05314 Dual Enrollment	\$ 167	\$ -	\$ -	\$ 166.67	-
State	05316 Critical Needs Scholarship	\$ -	\$ -	\$ -	\$ -	-
State	05317 Child Safety Awareness	\$ 2,888	\$ 2,888	\$ -	\$ -	100%
State	05319 Mental Health Services	\$ 76,081	\$ 74,115	\$ -	\$ 1,966.00	97%
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	\$ 76,367	\$ -	\$ 2,504.49	-
State	10230 Minor Capital Improvements	\$ 208,670	\$ 114,399	\$ -	\$ 94,270.61	55%
State	10337 Enhanced MCI	\$ 253,710	\$ 130,344	\$ -	\$ 123,366.01	51%
State	50022 MCI (Minor Capital Improvements)	\$ 273,141	\$ 273,141	\$ -	\$ -	100%
Local	91050 Tuition Billing	\$ 617,901	\$ 446,929	\$ -	\$ 170,971.44	-
Local	91100 Cafeteria	\$ 753,623	\$ 648,475	\$ -	\$ 105,147.78	86%
Local	91698 Charter Exclusions - Transferred from 98000	\$ 32,545	\$ 32,545	\$ -	\$ -	100%
Local	98000 District Funding	\$ 14,175,558	\$ 7,758,996	\$ 1,290	\$ 6,415,272.83	55%
Local	98041 CSRP	\$ 2,172	\$ -	\$ -	\$ 2,172.22	0%
Local	98060 Early Childhood	\$ 4,310	\$ 3,131	\$ -	\$ 1,179.47	73%
Local	98079 Contingency	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Local	98133 Construction Fund	\$ -	\$ -	\$ -	\$ -	-
Local	98139 Before & After Care	\$ 360,641	\$ 215,730	\$ -	\$ 144,911.33	60%
Local	98159 Donations	\$ 187,499	\$ 66,484	\$ -	\$ 121,015.08	35%
Local	98205 Summer Camps	\$ 222,493	\$ 59,175	\$ -	\$ 163,318.72	27%
Local	98255 Local Donations II - Capital Campaign	\$ 1,883,122	\$ 1,406,023	\$ -	\$ 477,099.11	75%
Local	99126 Local Grants	\$ 26,654	\$ -	\$ -	\$ 26,653.64	0%
Local	99150 CSD Settlement	\$ 239,435	\$ 226,923	\$ -	\$ 12,511.26	-
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	\$ 47,968	\$ -	\$ -	100%
Federal	40554 Title I - FY24	\$ 39,779	\$ 39,779	\$ -	\$ -	100%
Federal	40554 Title I - FY25	\$ 540,280	\$ 319,618	\$ -	\$ 220,661.79	59%
Federal	40560 Title III ELL - FY23	\$ 5,235	\$ 5,235	\$ -	\$ -	100%
Federal	40560 Title III ELL - FY24	\$ 19,248	\$ 9,530	\$ -	\$ 9,717.83	50%
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	\$ 109,246	\$ -	\$ 22,977.31	83%
Federal	40564 IDEA B - FY25	\$ 304,641	\$ 173,680	\$ -	\$ 130,960.64	57%
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	\$ 199,704	\$ 13,195	\$ -	100%
Federal	41015 CTE Perkins - FY24	\$ 26,367	\$ 26,367	\$ -	\$ -	100%
Federal	41015 CTE Perkins - FY25	\$ 37,916	\$ 19,109	\$ -	\$ 18,806.78	50%
Federal	40554 Targeted Support and Improvement (TSI) Grant	\$ 28,072	\$ 28,072	\$ -	\$ -	100%
Total		\$ 39,644,586	\$ 30,776,348	\$ 174,676	\$ 8,693,561.72	78%
Available Cash for High School - included above (within FSF)		\$ 1,883,122	\$ 1,406,023	\$ -	\$ 477,099	75%
Petty Cash Fund Balance (outside FSF)		\$ 6,305	\$ -	\$ -	\$ -	-
Total		\$ 39,650,891	\$ 30,776,348	\$ 174,676	\$ 8,699,867	78%

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
Eleven Months Ended May 31, 2025

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 5/31/25	Actual @ 5/31/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=92%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 14,810,340		\$ 13,650,428	\$ 13,650,428	\$ 1,159,912	92%	92%	
		Total Salaries/Other (510)		\$ 14,810,340	\$ -	\$ 13,650,428	\$ 13,650,428	\$ 1,159,912	92%	92%	
520	52001	Pensions/Employer Share (23.78%)		\$ 3,521,899		\$ 3,144,914	\$ 3,144,914	\$ 376,985	89%	89%	
520	52002	Health Insurance/Employer Share (\$15,500)		\$ 3,369,536		\$ 2,953,751	\$ 2,953,751	\$ 415,785	88%	88%	
	52003	DE Paid Parental Leave (0.08%) - Eff January 2025		\$ 5,924		\$ 4,627	\$ 4,627	\$ 1,297	78%	78%	
520	52005	Workmen's Compensation (1.40%)		\$ 207,345		\$ 191,106	\$ 191,106	\$ 16,239	92%	92%	
520	52006	Social Security/Employer Share (6.2%)		\$ 918,241		\$ 814,335	\$ 814,335	\$ 103,906	89%	89%	
520	52009	Unemployment Insurance (0.11%)		\$ 16,291		\$ 15,007	\$ 15,007	\$ 1,284	92%	92%	
520	52016	Medicare/Employer Share (1.45%)		\$ 214,750		\$ 190,449	\$ 190,449	\$ 24,301	89%	89%	
		Total Other Employment Costs (520) 32.94%		\$ 8,253,986	\$ -	\$ 7,314,190	\$ 7,314,190	\$ 939,796	89%	89%	
540	54001	Mileage/Pvt Car in State		\$ 2,000		\$ 1,295	\$ 1,295	\$ 705	65%	65%	
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		\$ 1,604	\$ 1,604	\$ 396	80%	80%	
540	54104	Lodging/Out of State		\$ 4,000		\$ 1,816	\$ 1,816	\$ 2,184	45%	45%	
540	54105	Other Travel - Out of State		\$ 10,000		\$ 9,600	\$ 9,600	\$ 400	96%	96%	
540	54107	Student Travel - Field Trips		\$ 60,000		\$ 57,201	\$ 57,201	\$ 2,799	95%	95%	
550	54108	Athletic Travel		\$ 60,000	\$ -	\$ 51,884	\$ 51,884	\$ 8,116	86%	86%	
550	55036	Student Transportation - Bus Transportation Contract		\$ 1,620,405	160,190.84	\$ 1,454,183	\$ 1,614,374	\$ 6,031	90%	100%	
		Total Travel (540)		\$ 1,760,405	\$ 160,191	\$ 1,579,483	\$ 1,739,674	\$ 20,732	90%	99%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY25	Encumbrance @ 5/31/25	Actual @ 5/31/25	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=92%)	% Encumbered & Expended	Notes
550	55003	Landscaping Services		\$ 40,000		\$ 22,272	\$ 22,272	\$ 17,728	56%	56%	
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		\$ 5,134	\$ 5,134	\$ 1,634	147%	147%	Nurse Coverage (for illness)
550	55020	Legal Services		\$ 10,000		\$ 2,620	\$ 2,620	\$ 7,380	26%	26%	
550	55030	Instructional Services		\$ 512,000		\$ 506,792	\$ 506,792	\$ 5,208	99%	99%	
550	55032	Related Services / Psych, PT, OT, Speech		\$ 320,000		\$ 340,055	\$ 340,055	\$ (20,055)	106%	106%	
550	55033	Instr. Support Services		\$ 300,000	\$ 13,195.43	\$ 254,847	\$ 268,043	\$ 31,957	85%	89%	
550	55035	Central Admin Services - Auditing / Data Service Center		\$ 170,000		\$ 166,209	\$ 166,209	\$ 3,791	98%	98%	
550	55037	Food Service Operations / Equipment Maintenance		\$ 15,000		\$ 16,231	\$ 16,231	\$ (1,231)	108%	108%	
550	55101	Postage		\$ 3,500		\$ 3,124	\$ 3,124	\$ 376	89%	89%	
550	55110	Security (monitoring, installation & maintenance)		\$ 70,000		\$ 52,388	\$ 52,388	\$ 17,612	75%	75%	
550	55125	Telephone Services		\$ 30,000		\$ 33,531	\$ 33,531	\$ (3,531)	112%	112%	
550	55200	Water & Sewer		\$ 60,000		\$ 59,108	\$ 59,108	\$ 892	99%	99%	
550	55205	Electric		\$ 250,000		\$ 225,792	\$ 225,792	\$ 24,208	90%	90%	
550	55206	Natural Gas		\$ 75,000		\$ 44,286	\$ 44,286	\$ 30,714	59%	59%	
550	55371	Tuition Reimbursements		\$ 35,000		\$ 15,319	\$ 15,319	\$ 19,681	44%	44%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 465,000		\$ 457,458	\$ 457,458	\$ 7,542	98%	98%	
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		\$ 249,007	\$ 249,007	\$ (9,007)	104%	104%	
550	55509	Software(non instructional)		\$ 50,000		\$ 56,859	\$ 56,859	\$ (6,859)	114%	114%	
550	55521	Data Storage/Back-up		\$ 1,000		\$ 568	\$ 568	\$ 432	57%	57%	
550	55600	Printing & Binding		\$ 6,500		\$ 4,659	\$ 4,659	\$ 1,841	72%	72%	
550	55610	Advertising		\$ 57,500		\$ 55,884	\$ 55,884	\$ 1,616	97%	97%	
550	55631	Association Dues & Conference Fees		\$ 38,000		\$ 40,956	\$ 40,956	\$ (2,956)	108%	108%	
550	55647	Student Body Activity		\$ 125,000		\$ 112,999	\$ 112,999	\$ 12,001	90%	90%	
550	55667	Training		\$ 100,000	\$ 1,290.00	\$ 107,916	\$ 109,206	\$ (9,206)	108%	109%	
550	55681	Employee Recognition/Teambuilding		\$ 40,000		\$ 31,528	\$ 31,528	\$ 8,472	79%	79%	
550	55692	Trash Removal		\$ 48,500		\$ 43,549	\$ 43,549	\$ 4,951	90%	90%	
						\$ -	\$ -	\$ -			
		Total - Contracted Services (550)		\$ 4,879,324	\$ 14,485	\$ 4,647,990	\$ 4,662,475	\$ 216,849	95%	96%	
560	56000	Office Supplies		\$ 65,000		\$ 52,562	\$ 52,562	\$ 12,438	81%	81%	
560	56070	Institutional Supplies (maintenance)		\$ 8,000		\$ 10,805	\$ 10,805	\$ (2,805)	135%	135%	Supplies for Floor Scrubbers
560	56111	Food		\$ 512,000		\$ 481,846	\$ 481,846	\$ 30,154	94%	94%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 20,000		\$ 12,293	\$ 12,293	\$ 7,707	61%	61%	
560	56141	Custodial Supplies		\$ 81,000		\$ 74,979	\$ 74,979	\$ 6,021	93%	93%	
560	56143	Cafeteria Supplies		\$ 25,000		\$ 25,881	\$ 25,881	\$ (881)	104%	104%	
560	56145	Computer Supplies (non-instructional)		\$ 21,000		\$ 11,647	\$ 11,647	\$ 9,353	55%	55%	
560	56150	Instructional Supplies (mag, manuals, audio, music, band, art, etc.)		\$ 565,000		\$ 498,681	\$ 498,681	\$ 66,319	88%	88%	
560	56157	Text Books/Library and Yearbooks		\$ 55,000		\$ 43,069	\$ 43,069	\$ 11,931	78%	78%	
560	56220	Building Materials (Paint, Plumbing, Electrical, etc.)		\$ 17,500		\$ 10,137	\$ 10,137	\$ 7,363	58%	58%	
560	56950	Institutional Equipment (includes furniture)		\$ 215,000		\$ 224,430	\$ 224,430	\$ (9,430)	104%	104%	
560	56960	Athletic Supplies		\$ 160,000		\$ 163,941	\$ 163,941	\$ (3,941)	102%	102%	
		Total Supplies/Materials (560)		\$ 1,744,500	\$ -	\$ 1,610,273	\$ 1,610,273	\$ 134,227	92%	92%	
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		\$ 10,482	\$ 10,482	\$ 4,518	70%	70%	
		Total Capital Outlay-Equipment (570)		\$ 24,500	\$ -	\$ 11,714	\$ 11,714	\$ 12,786	48%	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	\$ 174,676	\$ 30,776,348	\$ 30,951,024	\$ 2,661,558	92%	93%	See Comments Above