

**DELAWARE MILITARY ACADEMY  
YEAR TO DATE BUDGET  
FY20**

**April 30, 2020 (83.33% of FY)**

Description	Year-End Balance June 30, 2019	Final Budget	Revenue Received	Projected Addt'l Revenue	Received (%)	Comments
<b>UNRESTRICTED REVENUE</b>						
State (Operating)	\$ -	\$ 4,134,668	\$ 4,207,238	\$ -	101.8%	
Local	\$ 2,502,366	\$ 2,307,337	\$ 2,283,490	\$ 23,847	99.0%	
Technology Block Grant	\$ -	\$ 10,882	\$ 10,882	\$ -	100.0%	
Sustainment Funds	\$ -	\$ 81,309	\$ 81,309	\$ -	100.0%	
Minor Capital Improvement	\$ -	\$ 93,542	\$ 93,542	\$ -	100.0%	
Navy Aid	\$ -	\$ 268,000	\$ 259,241	\$ 8,759	96.7%	
ROTC Program	\$ -	\$ 75,000	\$ 40,456	\$ 34,544	53.9%	
Admin. Fees	\$ -	\$ 115,000	\$ 41,725	\$ 73,275	36.3%	
Lunch Program	\$ -	\$ 80,000	\$ 51,625	\$ 28,376	64.5%	
Graduation	\$ -	\$ 32,000	\$ 3,450	\$ 28,550	10.8%	
AP Exams	\$ -	\$ 9,600	\$ 5,205	\$ 4,395	54.2%	
Donations/Fundraising	\$ -	\$ 100,000	\$ 40,056	\$ 59,944	40.1%	
<b>Total Unrestricted Revenue</b>	<b>\$ 2,502,366</b>	<b>\$ 7,307,338</b>	<b>\$ 7,118,218</b>	<b>\$ 261,690</b>	<b>97.4%</b>	

Description	Account	Final Budget	Encumbered	Expended	Balance	Expended (%)	Comments
<b>OPERATING EXPENSES</b>							
<b>PERSONNEL</b>							
Salaries	51xxx	\$ 3,156,585	\$ -	\$ 2,712,520	\$ 444,065	85.9%	
<b>OTHER EMPLOYEE COSTS</b>							
Pension	52001	\$ 726,646	\$ -	\$ 621,871	\$ 104,775	85.6%	
Worker's Comp	52005	\$ 48,927	\$ -	\$ 42,044	\$ 6,883	85.9%	
FICA	52006	\$ 195,708	\$ -	\$ 162,062	\$ 33,646	82.8%	
Unemployment Insurance	52009	\$ 3,472	\$ -	\$ 2,985	\$ 487	86.0%	
Medicare	52016	\$ 45,770	\$ -	\$ 38,243	\$ 7,527	83.6%	
Health Insurance	52002	\$ 549,600	\$ -	\$ 441,420	\$ 108,180	80.3%	
<b>Total OEC</b>		<b>\$ 1,570,124</b>	<b>\$ -</b>	<b>\$ 1,308,626</b>	<b>\$ 261,498</b>	<b>83.3%</b>	
<b>Subtotal Personnel</b>		<b>\$ 4,726,709</b>	<b>\$ -</b>	<b>\$ 4,021,146</b>	<b>\$ 705,563</b>	<b>85.1%</b>	

Description	Account	Final Budget	Encumbered	Expended	Balance	Expended (%)	Comments
<b>STUDENT SUPPORT</b>							
Instructional Supplies & Materials	56150	\$ 42,500	\$ -	\$ 45,046	\$ (2,546)	106.0% (1)	
Textbooks	56157	\$ 13,000	\$ -	\$ 10,965	\$ 2,035	84.3%	
Computer Supplies	56145	\$ 12,500	\$ -	\$ 50,100	\$ (37,600)	400.8% (2)	
Technology (Service Agreement)		\$ 7,500	\$ -	\$ 4,656	\$ 2,844	62.1%	
Contracted Services	55010	\$ 2,500	\$ -	\$ -	\$ 2,500	0.0%	
Transportation	55400	\$ 390,000	\$ 104,500	\$ 285,500	\$ -	73.2%	
Other Professional Services	55000	\$ 10,000	\$ -	\$ 1,559	\$ 8,441	15.6%	
<b>Subtotal Student Support</b>		<b>\$ 478,000</b>	<b>\$ 104,500</b>	<b>\$ 397,826</b>	<b>\$ (24,326)</b>	<b>83.2%</b>	

Description	Account	Final Budget	Encumbered	Expended	Balance	Expended (%)	Comments
<b>OPERATIONS &amp; MAINTENANCE</b>							
Insurance	55452	\$ 32,000	\$ 3,272	\$ 28,728	\$ -	89.8%	
Water	55200	\$ 20,585	\$ 5,853	\$ 17,534	\$ (2,803)	85.2%	
Gas & Electric	55203	\$ 100,519	\$ 43,582	\$ 67,394	\$ (10,457)	67.0%	
Trash Removal	55692	\$ 4,600	\$ -	\$ 4,624	\$ (24)	100.5% (3)	
Maintenance Supplies	55500, 55507	\$ 44,265	\$ -	\$ 59,394	\$ (15,129)	134.2% (4)	
Custodial Supplies	56141	\$ 20,000	\$ -	\$ 9,071	\$ 10,929	45.4%	
Rentals	55440	\$ 13,500	\$ 2,475	\$ 11,025	\$ -	81.7%	
Telephone	55125	\$ 4,599	\$ 2,912	\$ 3,026	\$ (1,339)	65.8%	
Other Communications	55120	\$ 40,000	\$ 4,081	\$ 33,040	\$ 2,879	82.6%	
Equipment Repair & Service	55510	\$ 25,000	\$ -	\$ 22,862	\$ 2,138	91.4% (4)	
Building Improvements		\$ 50,000	\$ -	\$ 6,688	\$ 43,313	13.4%	
Land Improvements	58100	\$ 20,000	\$ -	\$ 32,843	\$ (12,843)	164.2% (5)	
Capital Repairs/Improvements Reserve	58300	\$ 75,000	\$ -	\$ 75,000	\$ -	100.0% (6)	
<b>Subtotal Operations &amp; Maintenance</b>		<b>\$ 450,068</b>	<b>\$ 62,174</b>	<b>\$ 371,230</b>	<b>\$ 16,664</b>	<b>82.5%</b>	

Description	Account	Final Budget	Encumbered	Expended	Balance	Expended (%)	Comments
<b>ADMINISTRATIVE SUPPORT</b>							
Computer Services	55073	\$ 1,000	\$ -	\$ -	\$ 1,000	0.0%	
Administrative Supplies	56010	\$ 1,500	\$ -	\$ 1,354	\$ 146	90.3%	
Guidance		\$ 3,000	\$ -	\$ -	\$ 3,000	0.0%	
Travel	54001, 54101...	\$ 1,500	\$ -	\$ 1,399	\$ 101	93.3%	
Office Supplies & Materials	56000	\$ 7,500	\$ -	\$ 8,531	\$ (1,031)	113.8% (7)	
Office Equipment	56950, 57010	\$ 2,000	\$ -	\$ 1,787	\$ 213	89.3%	
Printing & Copying	55600	\$ 500	\$ -	\$ -	\$ 500	0.0%	
Postage & Shipping	55101	\$ 750	\$ -	\$ 276	\$ 474	36.8%	
Advertising	55610	\$ 2,000	\$ -	\$ 3,500	\$ (1,500)	175.0% (8)	
Medical Supplies	56128	\$ 1,500	\$ -	\$ 304	\$ 1,196	20.3%	
<b>Subtotal Administrative Support</b>		\$ 21,250	\$ -	\$ 17,152	\$ 4,098	80.7%	
<b>PROFESSIONAL SERVICES</b>							
Legal Fees	55020	\$ 5,000	\$ -	\$ 8,764	\$ (3,764)	175.3% (9)	
Consultants	55051	\$ 1,000	\$ -	\$ -	\$ 1,000	0.0%	
Audit/Corporate Filing	55000	\$ 32,000	\$ 3,775	\$ 28,225	\$ -	88.2%	
Staff Retreat/Training/Professional Development	55667	\$ 1,000	\$ -	\$ -	\$ 1,000	0.0%	
Misc. Taxes	55646	\$ 1,000	\$ -	\$ 798	\$ 202	79.8%	
<b>Subtotal Professional Services</b>		\$ 40,000	\$ 3,775	\$ 37,787	\$ (1,562)	94.5%	
<b>MISC</b>							
Coaches Salaries	55370	\$ 157,461	\$ -	\$ 120,842	\$ 36,619	76.7%	
Admin. Fee Reimbursement	55371	\$ 1,000	\$ -	\$ 200	\$ 800	20.0%	
Association Dues & Conference Fees	55631	\$ 7,500	\$ -	\$ 10,481	\$ (2,981)	139.7% (10)	
Fleet Management (Lease)	55434	\$ 4,000	\$ -	\$ 2,551	\$ 1,449	63.8%	
ROTC Program		\$ 60,000	\$ -	\$ 39,112	\$ 20,888	65.2%	
Lunch Program		\$ 65,000	\$ -	\$ 49,837	\$ 15,163	76.7%	
Student Body Activity	55647	\$ 20,500	\$ -	\$ 2,796	\$ 17,704	13.6%	
Student Clubs - Fundraising		\$ -	\$ -	\$ -	\$ -	0.0%	
AP Exams		\$ 9,000	\$ -	\$ -	\$ 9,000	0.0%	
Graduation		\$ 24,000	\$ -	\$ 1,875	\$ 22,125	7.8%	
Middle States Accreditation		\$ 4,500	\$ -	\$ -	\$ 4,500	0.0%	
<b>Subtotal Misc</b>		\$ 352,961	\$ -	\$ 227,694	\$ 125,267	64.5%	
<b>DEBT SERVICE</b>							
Principal (Series 2014)	59501	\$ 200,000	\$ -	\$ 200,000	\$ -	100.0%	
Interest (Series 2014)	59501	\$ 622,119	\$ -	\$ 622,119	\$ (0)	100.0%	
Trustee Fees / Rebate Calc. (Series 2014)	59501	\$ 5,000	\$ -	\$ 5,150	\$ (150)	103.0% (11)	
Repair & Replacement Fund (Series 2014)	59501	\$ -	\$ -	\$ -	\$ -	0.0%	
Standard & Poor's Annual Fee (Series 2014)	59501	\$ 4,500	\$ -	\$ 4,500	\$ -	100.0%	
USDA Principal (Loan 2017)	59501	\$ 256,740	\$ -	\$ 256,740	\$ -	100.0%	
USDA Interest (Loan 2017)	59501	\$ -	\$ -	\$ -	\$ -	0.0%	
WSFS Principal (Loan 2017)	59501	\$ -	\$ -	\$ -	\$ -	0.0%	
WSFS Interest (Loan 2017)	59501	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Subtotal Debt Service</b>		\$ 1,088,359	\$ -	\$ 1,088,509	\$ (150)	100.0%	
<b>CONTINGENCY RESERVE</b>							
Contingency Funds (Min. 2%)		\$ 149,992	\$ -	\$ -	\$ 149,992	0.0%	
<b>Subtotal Contingency Reserve</b>		\$ 149,992	\$ -	\$ -	\$ 149,992		
<b>TOTAL</b>							
<b>Subtotal Personnel</b>		\$ 4,726,709	\$ -	\$ 4,021,146	\$ 705,563	85.1%	
<b>Subtotal Student Support</b>		\$ 478,000	\$ 104,500	\$ 397,826	\$ (24,326)	83.2%	
<b>Subtotal Operations &amp; Maintenance</b>		\$ 450,068	\$ 62,174	\$ 371,230	\$ 16,664	82.5%	
<b>Subtotal Administrative Support</b>		\$ 21,250	\$ -	\$ 17,152	\$ 4,098	80.7%	
<b>Subtotal Professional Services</b>		\$ 40,000	\$ 3,775	\$ 37,787	\$ (1,562)	94.5%	
<b>Subtotal Misc</b>		\$ 352,961	\$ -	\$ 227,694	\$ 125,267	64.5%	
<b>Subtotal Debt Service</b>		\$ 1,088,359	\$ -	\$ 1,088,509	\$ (150)	100.0%	
<b>Subtotal Contingency Reserve</b>		\$ 149,992	\$ -	\$ -	\$ 149,992	0.0%	
<b>TOTAL</b>		\$ 7,307,338	\$ 170,449	\$ 6,161,342	\$ 975,547	84.3% (12)	
Surplus / (Deficit)		\$ (0)					

Federal Funds	FY / APPR	Final Budget	Encumbered	Expended	Balance	Expended (%)
Title II Part A	2020 / 40114	\$ 13,398	\$ -	\$ -	\$ 13,398	0.0% (i)
Title IV	2020 / 40532	\$ 10,000	\$ -	\$ -	\$ 10,000	0.0% (i)
Title I	2020 / 40554	\$ 16,444	\$ -	\$ 9,964	\$ 6,480	60.6% (i)
IDEA-B	2020 / 40564	\$ 93,491	\$ -	\$ 24,144	\$ 69,347	25.8% (i)
Perkins/Career Tech	2020 / 41015	\$ 6,366	\$ -	\$ -	\$ 6,366	0.0% (i)
Title II Part A	2019 / 40114	\$ 13,770	\$ -	\$ 9,794	\$ 3,976	71.1% (ii)
Title IV	2019 / 40532	\$ 10,000	\$ -	\$ 7,367	\$ 2,633	73.7% (ii)
Title I	2019 / 40554	\$ 16,379	\$ -	\$ 16,379	\$ (0)	100.0% (ii)
IDEA-B	2019 / 40564	\$ 94,895	\$ -	\$ 92,475	\$ 2,420	97.5% (ii)
Perkins/Career Tech	2019 / 41015	\$ 6,286	\$ -	\$ 6,286	\$ -	100.0% (ii)
Title II Part A	2018 / 40114	\$ 14,596	\$ -	\$ 14,596	\$ -	100.0% (iii)
Title IV	2018 / 40532	\$ 5,328	\$ -	\$ 5,328	\$ -	100.0% (iii)
Title I	2018 / 40554	\$ 6,859	\$ -	\$ 6,859	\$ -	100.0% (iii)
IDEA-B	2018 / 40564	\$ 18,431	\$ -	\$ 18,431	\$ -	100.0% (iii)
Perkins/Career Tech	2018 / 41015	\$ 12,347	\$ -	\$ 12,347	\$ -	100.0% (iii)
<b>TOTAL OF ALL FEDERAL FUNDS</b>		<b>\$ 338,591</b>	<b>\$ -</b>	<b>\$ 223,973</b>	<b>\$ 114,618</b>	<b>66.1%</b>

**Comments:**

- (1) Supplies were slightly over budget for the year.
- (2) Includes \$50k deposit for 1:1 Computing Initiative. Payment covered by misc grants, federal funds, etc.
- (3) Line item running slightly over budget. Impact to overall budget immaterial.
- (4) Maint. Supplies and Service lines go hand in hand, collectively not significantly over budget. Also includes \$9k purchase of unbudgeted Gator.
- (5) Minor Cap and SSS funds expended for campus improvements. Majority reflected in Land line, but goes hand in hand with Building line.
- (6) Funds transferred to Capital Reserve appropriation per Board approval.
- (7) Supplies were slightly over budget for the year.
- (8) Advertising expense for Open House exceeded budget.
- (9) Unbudgeted legal expenses per the Board's approval.
- (10) Misc. dues and registration fees, including annual DCSN fees. Additional payment for BPA registration to be reimbursed from Student Account.
- (11) Misc. annual fees to BNY, exceeded budget by immaterial amount.
- (12) Overall budget skewed due to debt service. Though it only reflects 1% over budget, if this was pro-rated evenly, expended budget would be 81.90%.

**Federal Comments:**

- (i) Funds loaded for the FY20 federal grants.
- (ii) All funds for the FY19 federal grants will be encumbered by 9/30/2020, and fully expended by the 11/30/2020 expiration date.
- (iii) All funds for the FY18 federal grants have been fully expended by the 11/30/2019 expiration date.