



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

January 31, 2024

## MONTHLY REPORT INDEX

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<b>I.</b>	REVENUES	1-2
<b>II.</b>	EXPENDITURES BY OPERATING UNIT	3-8

**Brandywine School District Financial Report - Revenue**  
**As of January 31, 2024**

FY 23 at current point in time

Local Funds	Budget	Received	Difference	Percent
				Received
Current Expense Tax Receipts	64,585,602	63,503,561	(1,082,041)	98.3%
Interest	400,000	920,701	520,701	230.2%
Choice	1,830,472	1,330,238	(500,234)	72.7%
Charter	(5,989,274)	(5,955,794)	33,480	99.4%
Miscellaneous	625,000	561,437	(63,563)	89.8%
Indirect	280,000	15,488	(264,512)	5.5%
June 30 Opening	9,370,847	9,370,847	-	100.0%
<b>Local Fund Total</b>	<b>71,102,647</b>	<b>69,746,478</b>	<b>(1,356,169)</b>	<b>98.1%</b>

Budget	Received
64,191,569	62,818,301
75,000	-
1,777,157	1,740,676
(5,814,829)	(6,327,134)
625,000	707,423
229,406	-
10,464,963	10,464,963
<b>71,548,266</b>	<b>69,404,229</b>

State Funds	Budget	Received	Difference	Percent
				Received
Division II, AOC	2,425,293	2,464,256	38,963	101.6%
Division II, Energy	2,123,470	2,167,826	44,356	102.1%
Division III, Equalization	5,749,030	5,877,688	128,658	102.2%
Cost Recovery	75,000	30,318	(44,682)	40.4%
Educational Sustainment Fund	2,120,030	2,117,965	(2,065)	99.9%
<b>Total Discretionary State Revenue</b>	<b>12,492,823</b>	<b>12,658,053</b>	<b>165,230</b>	<b>101.3%</b>

Budget	Received
2,340,191	2,388,176
2,102,446	2,102,446
5,763,146	5,663,146
40,000	54,610
2,266,963	2,099,040
<b>12,512,746</b>	<b>12,307,418</b>

Categorical State Funds	Budget	Received	Difference	Percent
				Received
Formula Salaries & OEC's	90,302,977	83,413,421	(6,889,556)	92.4%
Education Compensation Contingency-00623 (6%)	-	3,082,013	3,082,013	-
One-Time Salary Supplement (federal and local cost ) 08900	-	137,238	137,238	-
State Transportation	6,236,360	4,412,613	(1,823,747)	70.8%
Education Opportunity/Mental Health	2,962,112	2,962,112	-	100.0%
Related Service	951,195	847,599	(103,596)	89.1%
Safety and Security	745,639	745,639	-	100.0%
Unique Alternative	1,219,503	838,758	(380,745)	68.8%
Substitute Teacher Block Grant 05113	140,577	167,754	27,177	119.3%
World Language Immersion	30,000	6,800	(23,200)	22.7%
Cost Recovery	108,665	4,591	(104,074)	4.2%
Drivers Ed 05142 (included in give-back)	-	-	-	-
Professional Development 05205 (included in give-back)	-	-	-	-
Technology Block Grant 05235 (included in give-back)	-	-	-	-
Div II Occupat. Vocational 05265 (included in give-back)	-	-	-	-
Other State Revenue (includes other federal in current FY funds)	465,000	1,024,189	559,189	220.3%
WLC 05403,05405,05406,05407,05408,05409,05410	1,131,825	1,131,825	-	100.0%
<b>State Fund Total</b>	<b>104,293,853</b>	<b>98,774,552</b>	<b>(5,519,301)</b>	<b>94.7%</b>
<b>Total State and Local Operating Budget</b>	<b>187,889,323</b>	<b>181,179,083</b>	<b>(6,710,240)</b>	<b>96.4%</b>

Budget	Received
88,100,750	75,060,059
-	-
-	-
4,900,942	4,409,944
2,163,456	2,163,766
918,994	13,096
637,621	-
1,776,247	1,025,956
140,577	140,577
40,000	25,000
105,500	97,000
-	-
-	-
-	-
240,000	177,495
-	-
<b>99,024,087</b>	<b>83,112,893</b>

**Brandywine School District Financial Report - Revenue**  
**As of January 31, 2024**

FY 23 at current point in time

	Budget	Received	Difference	Percent Received	Budget	Received
<b>Tuition Funds</b>						
Tuition Tax Receipts	14,668,865	15,336,509	667,644	104.6%	14,583,850	14,398,246
Other Tuition Revenue	792,365	2,765	(789,600)	0.3%	50,000	305,114
Charter Payments	(512,306)	-	512,306	0.0%	(601,142)	-
Tuition Payments Special School	(1,977,500)	(195,185)	1,782,315	9.9%	(1,977,500)	-
June 30 Balance	4,142,879	4,142,879	-	100.0%	2,310,626	2,310,626
<b>Tuition Fund Total</b>	<b>17,114,303</b>	<b>19,286,968</b>	<b>2,172,665</b>	<b>112.7%</b>	<b>14,365,834</b>	<b>17,013,986</b>
<b>Other Local Funds</b>						
Tuition Bush Program	125,000	119,120	(5,880)	95.3%	125,000	58,584
Erate	-	33,460	33,460	0.0%	40,000	-
Facility & Pool Rental	220,000	115,894	(104,106)	52.7%	150,000	133,394
Other Local Revenue	200,000	45,757.75	(135,819)	32.1%	225,000	103,087
<b>Other Local Fund Total</b>	<b>545,000</b>	<b>314,232</b>	<b>(212,345)</b>	<b>57.7%</b>	<b>540,000</b>	<b>295,065</b>
<b>Debt Service Funds</b>						
Debt Service Tax Receipts	6,046,219	6,015,710	(30,509)	99.5%	7,385,963	7,277,807
Interest Income	40,000	105,858	65,858	264.6%	20,000	-
June 30 Balance	4,629,785	4,629,785	-	100.0%	4,157,958	4,157,958
<b>Debt Service Fund Total</b>	<b>10,716,004</b>	<b>10,751,353</b>	<b>35,349</b>	<b>100.3%</b>	<b>11,563,921</b>	<b>11,435,765</b>
<b>Technology Tax Funds</b>						
Technology Maintenance Match	500,972	549,536	48,564	109.7%	495,236	488,983
June 30 Balance	656,372	656,372	-	100.0%	476,852	476,852
<b>Debt Service Fund Total</b>	<b>1,157,344</b>	<b>1,205,908</b>	<b>48,564</b>	<b>104.2%</b>	<b>972,088</b>	<b>965,835</b>
<b>Match Tax MCI/Reading Funds</b>						
Minor Capital Tax Receipts	629,899	629,899	-	100.0%	643,601	643,601
Minor Capital Improvements State Revenue	983,283	986,547	3,264	100.3%	999,363	999,363
Enhanced MCI State	-	-	-	0.0%	1,115,995	-
Reading/Opp Match Tax Revenue	855,744	855,744	-	100.0%	828,159	811,911
June 30 Balance	618,982	618,982	-	100.0%	519,470	519,470
<b>Match Tax/Reading Funds Total</b>	<b>3,087,908</b>	<b>3,091,172</b>	<b>3,264</b>	<b>100.1%</b>	<b>4,106,588</b>	<b>2,974,345</b>
<b>Federal Funds &amp; Other Aid</b>						
Title I	3,674,153	3,674,153	-	100.0%	3,697,800	3,697,800
Title II	739,406	739,406	-	100.0%	753,096	753,096
Title III	70,302	70,302	-	100.0%	56,484	56,484
Title IV	437,546	437,546	-	100.0%	398,996	398,996
Perkins	281,748	281,748	-	100.0%	277,877	277,877
IDEA Part B 611	3,206,703	3,206,703	-	100.0%	3,047,361	3,047,361
IDEA 619	112,629	112,629	-	100.0%	110,181	110,181
ESSR II & ESSR III Balance Prior Year	8,160,003	-	(8,160,003)	0.0%	19,085,668	19,085,668
<b>Federal Fund Total</b>	<b>16,682,490</b>	<b>8,522,487</b>	<b>(8,160,003)</b>	<b>51.1%</b>	<b>27,427,463</b>	<b>22,920,103</b>
<b>Child Nutrition Funds</b>						
State Cafeteria Salaries	1,250,000	1,451,946	201,946	116.2%	1,250,000	1,249,775
Child Nutrition Revenue	6,411,485	2,177,727	(4,233,758)	34.0%	4,225,000	1,306,212
<b>Child Nutrition Funds Total</b>	<b>7,661,485</b>	<b>3,629,673</b>	<b>(4,031,812)</b>	<b>47.4%</b>	<b>5,475,000</b>	<b>2,555,987</b>
<b>BUSH</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>-</b>	<b>100.0%</b>	<b>10,000,000</b>	<b>10,000,000</b>
<b>Reserve -98036</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>-</b>	<b>100.0%</b>		

**Operating Unit Expenditure Summary as January 31, 2024  
Brandywine School District - Division 31**

Operating Unit	Description	Budget Amount	Encumbered		Expended Amount	Percent		Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget		Percent Obligated
			Amount	Percentage Encumbered		Amount	Expended				Amount	Prior Year Obligated	
99940200	Division I Sal/Other State Prg	97,143,669	-	0.00%	56,292,918	57.95%	56,292,918	57.95%	40,850,752	90,302,977	53,633,541	59.39%	
99940400	Division Iii/Local Salaries	58,290,217	-	0.00%	33,974,304	58.28%	33,974,304	58.28%	24,315,913	58,009,576	33,913,059	58.46%	
	<b>Subtotal</b>	<b>155,433,886</b>	<b>0</b>	<b>0.00%</b>	<b>90,267,222</b>	<b>58.07%</b>	<b>90,267,222</b>	<b>58.07%</b>	<b>65,166,664</b>	<b>148,312,553</b>	<b>87,546,600</b>	<b>59.03%</b>	
99900000	Board Of Ed/District Expenses	30,000	-	0.00%	4,748	15.83%	4,748	15.83%	25,252	30,000	2,158	7.19%	
99900200	Tech Refresh	300,000	-	0.00%	-	0.00%	-	0.00%	300,000	300,000	0	0.00%	
99910000	Public Communications	107,000	1,327	1.24%	37,221	34.79%	38,549	36.03%	68,451	107,000	55,817	52.17%	
99910100	Superintendent	34,000	2,051	6.03%	25,298	74.40%	27,348	80.44%	6,652	34,000	6,510	19.15%	
99910110	Student Services	205,000	49,628	24.21%	117,093	57.12%	166,721	81.33%	38,279	205,000	141,189	68.87%	
99910115	Academic Support	95,000	37	0.04%	24,319	25.60%	24,356	25.64%	70,644	95,000	12,240	12.88%	
99920000	Curriculum/Instructional	1,536,000	150,960	9.83%	867,731	56.49%	1,018,690	66.32%	517,310	1,536,000	1,024,926	66.73%	
99920600	Technology (Instructional)	1,573,643	409,390	26.02%	646,195	41.06%	1,055,584	67.08%	518,059	1,573,643	911,754	57.94%	
99921000	Support Services	1,425,000	510,972	35.86%	393,443	27.61%	904,415	63.47%	520,586	1,425,000	1,381,340	96.94%	
99921050	Special Education	2,542,500	711,967	28.00%	815,422	32.07%	1,527,389	60.07%	1,015,111	2,542,500	1,268,188	49.88%	
99930400	Cscrp	108,665	-	0.00%	4,591	4.22%	4,591	4.22%	104,074	105,500	61,698	58.48%	
99940000	Business Office/Finance	60,000	1,374	2.29%	21,224	35.37%	22,597	37.66%	37,403	1,717,500	1,356,357	78.97%	
99900300	District Wide Services	1,795,000	274,076	15.27%	1,268,906	70.69%	1,542,982	85.96%	252,019	0	0	0.00%	
99940050	Facilities Management	3,920,000	717,394	18.30%	1,534,448	39.14%	2,251,842	57.44%	1,668,158	3,920,000	3,125,280	79.73%	
99950000	Personnel/Hr	124,500	23,020	18.49%	68,387	54.93%	91,407	73.42%	33,093	104,500	58,738	56.21%	
99960200	Operations/Utilities	3,400,664	1,057,691	31.10%	1,788,594	52.60%	2,846,285	83.70%	554,380	2,660,000	2,012,718	75.67%	
99960300	District Transportation	8,764,516	609,122	6.95%	4,423,680	50.47%	5,032,802	57.42%	3,731,713	7,149,680	4,826,433	67.51%	
99970675	OtherState Salaries/Opp funds	2,962,112	-	0.00%	935,973	31.60%	935,973	31.60%	2,026,139	3,311,992	635,180	19.18%	
99940100	Contingency	315,000	-	0.00%	-	0.00%	-	0.00%	315,000	315,000	0	0.00%	
99960350	Local Funds (JROTC, Bush Admin)	-	-	0.00%	-	0.00%	0	0.00%	0	0	193,382	0.00%	
99970650	Safety & Security	1,280,639	71,434	5.58%	579,984	45.29%	651,418	50.87%	629,221	1,172,621	569,408	48.56%	
99990050	Elementary Education Support	81,800	395	0.48%	31,535	38.55%	31,930	39.03%	49,870	81,800	36,332	44.42%	
99990060	Secondary Education Support	294,000	55,562	18.90%	144,621	49.19%	200,183	68.09%	93,817	294,000	211,231	71.85%	
9310110A	Hanby Elementary School	100,349	2,587	2.58%	44,348	44.19%	46,935	46.77%	53,414	84,295	13,690	16.24%	
9310112A	Carrcroft Elementary School	91,830	2,764	3.01%	70,696	76.99%	73,459	79.99%	18,371	85,305	60,311	70.70%	
9310124A	Forwood Elementary School	60,203	22,033	36.60%	8,149	13.54%	30,182	50.13%	30,021	54,405	24,958	45.88%	
9310128A	Lancashire Elementary School	79,980	1,438	1.80%	34,608	43.27%	36,046	45.07%	43,934	79,980	57,074	71.36%	
9310130A	Lombardy Elementary School	84,209	2,629	3.12%	34,251	40.67%	36,880	43.80%	47,329	77,035	48,808	63.36%	
9310132A	Maple Lane Elementary School	72,760	6,939	9.54%	26,512	36.44%	33,451	45.97%	39,309	72,760	49,292	67.75%	
9310176A	Mount Pleasant Elementary School	122,265	4,534	3.71%	65,337	53.44%	69,871	57.15%	52,394	122,265	62,208	50.88%	
9310151A	Claymont Elementary School	162,086	4,645	2.87%	66,442	40.99%	71,087	43.86%	90,999	149,360	68,163	45.64%	
9310156A	David W. Harlan Elementary School	103,038	4,187	4.06%	57,775	56.07%	61,961	60.13%	41,077	90,250	56,730	62.86%	
9310170A	Pierre S. Dupont Middle School	194,629	6,394	3.29%	49,153	25.25%	55,547	28.54%	139,082	174,684	84,615	48.44%	
9310178A	Springer Middle School	179,855	5,808	3.23%	57,961	32.23%	63,769	35.46%	116,086	161,850	82,033	50.68%	
9310180A	Talley Middle School	213,522	34,143	15.99%	70,401	32.97%	104,545	48.96%	108,977	184,993	98,560	53.28%	
9310190A	Brandywine High School	197,505	18,885	9.56%	100,746	51.01%	119,631	60.57%	77,874	182,542	85,783	46.99%	
9310194A	Concord High School	197,546	3,925	1.99%	110,775	56.08%	114,700	58.06%	82,846	184,140	141,166	76.66%	
9310196A	Mount Pleasant High School	342,412	15,917	4.65%	184,879	53.99%	200,796	58.64%	141,616	341,882	217,081	63.50%	
	<b>Subtotal</b>	<b>33,157,228</b>	<b>4,783,225</b>	<b>14.43%</b>	<b>14,715,444</b>	<b>44.38%</b>	<b>19,498,669</b>	<b>58.81%</b>	<b>13,658,559</b>	<b>30,726,482</b>	<b>19,041,354</b>	<b>61.97%</b>	

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended Amount	Percent	Total Expended & Encumbered	Percent	Unencumbered Balance	Prior Year Budget		Percent
			Amount	Encumbered		Expended		Obligated		Amount	Prior Year Obligated	Obligated
99930200	Special Education Unique Alternativ	1,219,503	315,272	25.85%	319,806	26.22%	635,077	52.08%	584,425	1,776,247	960,761	54.09%
99970020	Special Education Tuition tax(includ	12,931,173	2,322,902	17.96%	6,684,046	51.69%	9,006,948	69.65%	3,924,225	12,378,598	8,686,776	70.18%
9310108A	SITE	100,000	8,533	8.53%	52,276	52.28%	60,808	60.81%	39,192	59,300	10,947	18.46%
9310510A	Charles W. Bush School	140,000	7,177	5.13%	48,148	34.39%	55,325	39.52%	84,675	130,625	-22,965	-17.58%
99980000	Summer School (New)	1,857,421	93	0.00%	1,369,349	0.00%	1,369,442	0.00%	487,979	0	396,337	0.00%
<b>Subtotal</b>		<b>16,248,097</b>	<b>2,653,976</b>	<b>16.33%</b>	<b>8,473,624</b>	<b>52.15%</b>	<b>11,127,601</b>	<b>68.49%</b>	<b>5,120,496</b>	<b>14,344,770</b>	<b>10,031,855</b>	<b>69.93%</b>
<b>Total Operating</b>		<b>204,839,211</b>	<b>7,437,201</b>	<b>3.63%</b>	<b>113,456,291</b>	<b>55.39%</b>	<b>120,893,492</b>	<b>59.02%</b>	<b>83,945,719</b>	<b>193,383,805</b>	<b>116,619,808</b>	<b>60.30%</b>
99970000	Local Debt Service	5,969,443	-	0.00%	2,971,205	49.77%	2,971,205	49.77%	2,998,238	7,031,425	4,464,939	63.50%
99970200	Minor Capital Improvements	1,613,182	-	0.00%	-	0.00%	0	0.00%	1,613,182	2,758,959	345,278	12.51%
99940500	Title I	3,674,153	173,127	4.71%	623,728	16.98%	796,855	21.69%	2,877,298	3,697,800	636,295	17.21%
99940501	IDEA 611	3,206,703	-	0.00%	460,714	6.01%	460,714	6.01%	2,745,989	3,047,361	535,615	17.58%
99940502	Title II	739,406	3,180	0.43%	94,736	12.81%	97,916	13.24%	641,490	753,096	243,309	32.31%
99940503	Title III	70,302	-	0.00%	10,242	14.57%	10,242	14.57%	60,061	56,484	3,515	6.22%
99940504	Perkins	281,748	56,864	20.18%	48,799	17.32%	105,663	37.50%	176,085	277,877	68,614	24.69%
99940410	Title IV	437,546	173,379	39.63%	47,210	10.79%	220,589	50.42%	216,957	398,996	182,913	45.84%
99940507	IDEA 619	112,629	2,496	2.22%	10,379	9.21%	12,875	11.43%	99,754	110,181	1,036	0.94%
99940505	Other State Federal Grants	465,000	36,707	0.00%	31,681	0.00%	68,388	14.71%	396,612	436,181	15,533	3.56%
99960000	Child Nutrition Operations	7,661,482	64,705	0.84%	4,230,323	0.00%	4,295,027	0.00%	3,366,455	5,475,000	3,971,811	72.54%
<b>Subtotal</b>		<b>24,231,594</b>	<b>510,458</b>	<b>2.11%</b>	<b>8,529,016</b>	<b>35.20%</b>	<b>9,039,474</b>	<b>37.30%</b>	<b>15,192,120</b>	<b>24,043,360</b>	<b>10,468,858</b>	<b>43.54%</b>
<b>Total Expenses</b>		<b>229,070,805</b>	<b>7,947,659</b>	<b>3.47%</b>	<b>121,985,306</b>	<b>53.25%</b>	<b>129,932,965</b>	<b>56.72%</b>	<b>99,137,840</b>	<b>217,427,165</b>	<b>127,088,667</b>	<b>58.45%</b>
99970100	Major Capital Improvements	8,200,000	-	-	-	-	-	-	-	-	8,541,675	-

Percentage Comparison		
Salaries	15 of 26 pay cycles	57.69%
Operating	7 Months of 12 Months	58.33%
Federal Grants	4 Months of 12 Months	33.33%
Beginning October 1st		

Percentage Comparison FY 23		
Salaries	16 of 27 pay cycles	59.26%
Operating	7 Months of 12 Month	58.33%
Federal Grants	4 Months of 12 Month	33.33%
Beginning October 1st		

**Operating Unit Expenditure Summary as January 31, 2024**  
**Prior Year Appropriation Expenditures**

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	-	4,647	4,647
9310110A - Hanby Elementary School	-	6,767	6,767
9310112A - Carrcroft Elementary School	-	9,080	9,080
9310124A - Forwood Elementary School	-	3,420	3,420
9310128A - Lancashire Elementary School	-	5,667	5,667
9310130A - Lombardy Elementary School	-	11,463	11,463
9310132A - Maple Lane Elementary School	-	1,360	1,360
9310151A - Claymont Elementary School	-	7,085	7,085
9310156A - David W. Harlan Es	-	4,054	4,054
9310170A - Pierre S. Dupont MS	1,645	12,068	13,713
9310170B - PS Elementary ECAP	-	67,523	67,523
9310176A - Mount Pleasant ES	-	9,381	9,381
9310178A - Springer Middle School	-	14,536	14,536
9310180A - Talley Middle School	-	5,416	5,416
9310190A - Brandywine High School	1,323	471	1,794
9310194A - Concord High School	-	5,991	5,991
9310196A - Mount Pleasant HS	-	18,901	18,901
9310510A - Charles W. Bush School	-	35,697	35,697
99900000 - Board Of Ed/District Expenses	-	-	-
99910000 - Public Communications	-	-	-
99910100 - Superintendent	-	-	-
99910110 - Assistant Superintendent 1	-	2,110	2,110
99910115 - ASSISTANT SUPERINTENDENT 2	13,996	13,450	27,446
99920000 - Curriculum/Instructional	-	163,755	163,755
99920600 - Technology (Instructional)	2,189	232,212	234,401
99921000 - Support Services	6,616	7,400	14,016
99921050 - Special Education	-	110,810	110,810
99930200 - Special School Tuition Payment	169,212	239,864	409,076
99940000 - Business Office/Finance	-	32,361	32,361
99940050 - Facilities Management	286,153	357,335	643,488
99940200 - Division I Sal/Other State Prg	-	43,024	43,024
99940410 - Competitive State Grants	14,301	190,872	205,173
99940500 - Federal Funds A	163,326	1,443,595	1,606,921
99940501 - Federal Funds B	70,870	1,151,514	1,222,384
99940502 - Federal Funds C	-	350,518	350,518
99940503 - Federal Funds D	-	62,954	62,954
99940504 - Federal Funds E	-	127,708	127,708
99940505 - Federal Funds F	95,640	983,949	1,079,589
99940506 - Federal Funds G	79,168	1,738,684	1,817,852
99940507 - Federal Funds H	431	30,152	30,583
99940508 - Federal Funds I	455,219	1,156,024	1,611,243
99950000 - Personnel/Hr	-	6,908	6,908
99960000 - Child Nutrition Operations	-	109,443	109,443
99960200 - Operations/Utilities	-	90,107	90,107
99960300 - State Transportation	-	355,871	355,871
99970020 - Local Tuition Tax	-	261,621	261,621
99970100 - Major Cap	5,053,404	152,881	5,206,285
99970200 - Minor Cap	319,197	2,026,841	2,346,038
99970650 - Student Services	57,513	323,966	381,479
99970675 - Other District Programs	-	527,259	527,259
99990050 - MRG OF ELEMENTARY ED	-	11,659	11,659
99990060 - MGR OF SECONDARY ED	-	42,809	42,809
99980000 - Summer School	433	620,140	620,573
<b>Total</b>	<b>6,787,668</b>	<b>12,967,795</b>	<b>19,981,960</b>

**Operating Unit Expenditure Summary as January 31, 2024**  
**ESSR II & ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Regular Salary ESSR	9,350,765	79,168	6,808,629	6,887,797	2,462,967
99940508	Salary Misc ESSR	4,214,592	440,830	4,195,379	4,636,209	-421,617
99980000	Summer School (New)	-	0	293,826	293,826	-293,826
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	829,828	829,828	799,584
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	0	465,713	465,713	-359,905
9310102A	Superintendent ESSER	1,159,660	0	497,905	497,905	661,755
9310102B	Assist Superintendent 1 ESSER	5,000	0	1,230	1,230	3,770
9310102C	Assist Superintendent 2 ESSER	280,000	0	224,000	224,000	56,000
9310102D	Curriculum Instructional ESSER	4,276,083	37,535	4,863,394	4,900,928	-624,845
9310102E	Technology Instruction ESSER	2,905,000	228,467	3,057,655	3,286,121	-381,121
9310102F	Support Services ESSER	1,002,999	389,558	968,635	1,358,193	-355,194
9310102G	Special Education ESSER	144,210	0	235,181	235,181	-90,970
9310102H	Business Office Finance - ESSER	265,000	210,398	187,530	397,927	-132,927
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,937,728	3,414,235	5,351,963	-594,376
9310102J	Personnel HR ESSER	200,000	10,000	77,942	87,942	112,058
9310102K	Transportation ESSER	650,000	0	155,395	155,395	494,605
9310102L	Mgr of Elementary Ed ESSER	400,000	2,240	21,935	24,175	375,825
9310102M	Mgr of Secondary Ed ESSER	695,063	21,000	296,816	317,816	377,247
9310102N	ECAP ESSER	8,450	0	2,555	2,555	5,895
9310108E	SITE ESSER	4,550	0	2,213	2,213	2,337
9310110E	Hanby ESSER	64,220	15,000	42,858	57,858	6,362
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	1,690	39,606	41,296	5,374
9310128E	Lancashire Elementary ESSER	67,600	0	81,331	81,331	-13,731
9310130E	Lombardy Elementary ESSER	58,630	0	52,642	52,642	5,988
9310132E	Maple Lane Elementary ESSR	53,300	0	53,001	53,001	299
9310151E	Claymont ESSER	106,860	41	56,831	56,872	49,988
9310156E	Harlan ESSER	49,010	0	53,318	53,318	-4,308
9310170E	PS DuPont ESSER	121,160	0	53,009	53,009	68,151
9310176E	Mount Pleasant ES ESSER	92,300	7,892	73,703	81,595	10,705
9310178E	Springer Middle School ESSER	108,290	0	106,950	106,950	1,340
9310180E	Talley Middle School ESSER	102,700	0	100,217	100,217	2,483
9310190E	Brandywine HS ESSER	122,200	0	109,024	109,024	13,176
9310194E	Concord HS ESSER	136,760	995	100,347	101,342	35,418
9310196E	Mount Pleasant HS ESSER	140,140	0	136,102	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	3,008	100,098	103,106	-68,006
		<b>36,045,632</b>	<b>3,385,549</b>	<b>30,335,561</b>	<b>33,721,110</b>	<b>2,324,522</b>



## Operating Unit Expenditure Summary as January 31, 2024

### ESSR II Expenditure Summary

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Reg salary	1,113,778	-	1,184,848	1,184,848	-71,070
99940508	Federal Funds I-Misc all other	1,725,144	-	1,266,812	1,266,812	458,333
99980000	Summer School (New)	-	-	-	-	-
99990100	Curriculum Instructional - ESSER	651,056	-	501,322	501,322	149,734
99990110	Personnel HR - ESSER-EPER	19,938	-	-	-	19,938
99990970	Special Education - ESSER	52,904	-	204,375	204,375	-151,471
9310102A	Superintendent - ESSER	572,000	-	435,319	435,319	136,681
9310102B	Assist Superintendent 1 - ESSER	5,000	-	1,230	1,230	3,770
9310102C	Assist Superintendent 2 - ESSER	75,000	-	224,000	224,000	-149,000
9310102D	Curriculum Instructional - ESSER	1,177,077	-	1,296,053	1,296,053	-118,976
9310102E	Technology Instruction - ESSER	1,460,000	-	2,512,497	2,512,497	-1,052,497
9310102F	<b>Student</b> Support Services - ESSER	195,002	-	142,421	142,421	52,581
9310102G	Special Education - ESSER	72,113	-	118,439	118,439	-46,326
9310102H	Business Office Finance - ESSER	160,000	-	23,647	23,647	136,353
9310102H	indirect	777,185	-	777,185	777,185	-
9310102I	Facilities Management - ESSER	2,037,293	-	1,513,806	1,513,806	523,487
9310102J	Personnel HR - ESSER	-	-	-	-	-
9310102K	Transportation - ESSER	325,000	-	-	-	325,000
9310102L	Mgr of Elementary Ed - ESSER	-	-	-	-	-
9310102M	Mgr of Secondary Ed - ESSER	155,063	-	88,303	88,303	66,761
9310102N	ECAP	3,250	-	1,993	1,993	1,257
9310108E	Site	1,750	-	2,213	2,213	-463
9310110E	Hanby - ESSER	24,700	-	31,483	31,483	-6,783
9310112E	Carrcroft - ESSER	22,200	-	49,806	49,806	-27,606
9310124E	Forwood - ESSER	17,950	-	12,543	12,543	5,407
9310128E	Lancashire-ESSER	26,000	-	22,431	22,431	3,569
9310130E	Lombardy-ESSER	22,550	-	22,550	22,550	-
9310132E	Maple Lane-ESSER	20,500	-	45,164	45,164	-24,664
9310151E	Claymont - ESSER	41,100	-	45,893	45,893	-4,793
9310156E	Harlan - ESSER Pre K	18,850	-	47,458	47,458	-28,608
9310170E	PS DuPont - ESSER	46,600	-	53,009	53,009	-6,409
9310176E	Mount Pleasant ES - ESSER	35,500	-	51,363	51,363	-15,863
9310178E	Springer Middle School - ESSER	41,650	-	94,183	94,183	-52,533
9310180E	Talley Middle School - ESSER	39,500	-	99,326	99,326	-59,826
9310190E	Brandywine HS - ESSER	47,000	-	64,268	64,268	-17,268
9310194E	Concord HS - ESSER	52,600	-	41,465	41,465	11,135
9310196E	Mount Pleasant HS - ESSER	53,900	-	106,177	106,177	-52,277
9310510E	Charles W Bush - ESSER	13,500	-	21,072	21,072	-7,572
	<b>Total ESSERII</b>	<b>11,102,654</b>	<b>0</b>	<b>11,102,654</b>	<b>11,102,654</b>	<b>0</b>

**Operating Unit Expenditure Summary as January 31, 2024**  
**ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Regular Salary	8,236,987	79,168	5,623,782	5,702,950	2,534,037
99940508	Federal Funds I-Positive Change Acade	2,489,448	440,830	2,928,567	3,369,397	-879,949
99980000	Summer School (New)	-		293,826	293,826	-293,826
99990100	Curriculum Instructional - ESSER	978,355		328,505	328,505	649,850
99990110	Personnel HR - ESSER	86,220			-	86,220
99990970	Special Education - ESSER	52,904		261,338	261,338	-208,434
9310102A	Superintendent - ESSER	587,660		62,586	62,586	525,074
9310102B	Assist Superintendent 1 - ESSER	-			-	-
9310102C	Assist Superintendent 2 - ESSER	205,000			-	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	37,535	3,567,340	3,604,875	-505,869
9310102E	Technology Instruction - ESSER	1,445,000	228,467	545,158	773,625	671,375
9310102F	Student Support Services - ESSER	807,998	389,558	826,214	1,215,772	-407,774
9310102G	Special Education - ESSER	72,097		116,742	116,742	-44,645
9310102H	Business Office Finance - ESSER	105,000	210,398	163,882	374,280	-269,280
9310102H	indirect	1,745,449		1,745,449	1,745,449	-
9310102I	Facilities Management - ESSER	2,720,294	1,937,728	1,900,429	3,838,157	-1,117,863
9310102J	Personnel HR - ESSER	200,000	10,000	77,942	87,942	112,058
9310102K	Transportation - ESSER	325,000		155,395	155,395	169,605
9310102L	Mgr of Elementary Ed - ESSER	400,000	2,240	21,935	24,175	375,825
9310102M	Mgr of Secondary Ed - ESSER	540,000	21,000	208,514	229,514	310,486
9310102N	ECAP	5,200		563	563	4,637
9310108E	Site	2,800			-	2,800
9310110E	Hanby - ESSER	39,520	15,000	11,375	26,375	13,145
9310112E	Carrcroft - ESSER	35,520		4,089	4,089	31,431
9310124E	Forwood - ESSER	28,720	1,690	27,062	28,753	-33
9310128E	Lancashire-ESSER	41,600		58,900	58,900	-17,300
9310130E	Lombardy-ESSER	36,080		30,092	30,092	5,988
9310132E	Maple Lane-ESSER	32,800		7,837	7,837	24,963
9310151E	Claymont - ESSER	65,760	41	10,938	10,979	54,781
9310156E	Harlan plus - ESSER Pre K	30,160		5,860	5,860	24,300
9310170E	PS DuPont - ESSER	74,560			-	74,560
9310176E	Mount Pleasant ES - ESSER	56,800	7,892	22,341	30,233	26,567
9310178E	Springer Middle School - ESSER	66,640		12,767	12,767	53,873
9310180E	Talley Middle School - ESSER	63,200		891	891	62,309
9310190E	Brandywine HS - ESSER	75,200		44,756	44,756	30,444
9310194E	Concord HS - ESSER	84,160	995	58,882	59,877	24,283
9310196E	Mount Pleasant HS - ESSER	86,240		29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	3,008	79,026	82,034	-60,434
	<b>Total ESSERIII</b>	<b>24,942,978</b>	<b>3,385,549</b>	<b>19,232,907</b>	<b>22,618,456</b>	<b>2,324,522</b>