



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

February 29, 2024

## MONTHLY REPORT INDEX

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**Brandywine School District Financial Report - Revenue**  
**As of February 29, 2024**

FY 23 at current point in time

	Budget	Received	Difference	Percent Received
<b>Local Funds</b>				
Current Expense Tax Receipts	64,585,602	63,692,058	(893,544)	98.6%
Interest	700,000	1,169,127	469,127	167.0%
Choice	1,611,270	1,334,527	(276,743)	82.8%
Charter	(5,955,794)	(5,955,794)	(0)	100.0%
Miscellaneous	625,000	581,513	(43,487)	93.0%
Indirect	240,000	15,488	(224,512)	6.5%
June 30 Opening	9,370,847	9,370,847	-	100.0%
<b>Local Fund Total</b>	<b>71,176,925</b>	<b>70,207,766</b>	<b>(969,159)</b>	<b>98.6%</b>

Budget	Received
64,191,569	63,160,502
75,000	77,415
1,777,157	1,740,676
(5,814,829)	(6,327,134)
625,000	627,868
229,406	-
10,464,963	10,464,963
<b>71,548,266</b>	<b>69,744,290</b>

	Budget	Received	Difference	Percent Received
<b>State Funds</b>				
Division II, AOC	2,357,692	2,475,599	117,907	105.0%
Division II, Energy	2,167,826	2,167,826	-	100.0%
Division III, Equalization	5,877,668	5,902,739	25,071	100.4%
Cost Recovery	65,000	52,136	(12,864)	80.2%
Educational Sustainment Fund	2,117,965	2,117,965	-	100.0%
<b>Total Discretionary State Revenue</b>	<b>12,586,151</b>	<b>12,716,265</b>	<b>130,114</b>	<b>101.0%</b>

Budget	Received
2,340,191	2,401,280
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>12,320,522</b>

	Budget	Received	Difference	Percent Received
<b>Categorical State Funds</b>				
Formula Salaries & OEC's	98,990,419	83,413,421	(15,576,998)	87.4%
<i>Education Compensation Contingency-00623 (6%)</i>	-	3,082,013	3,082,013	-
<i>One-Time Salary Supplement (federal and local cost ) 08900</i>	-	137,238	137,238	-
State Transportation	6,306,929	4,775,113	(1,531,816)	75.7%
Education Opportunity/Mental Health	2,962,112	2,962,112	-	100.0%
Related Service	1,116,966	1,144,666	27,700	102.5%
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	167,754	167,754	-	100.0%
World Language Immersion	155,823	154,139	(1,684)	98.9%
Cost Recovery	54,333	4,591	(49,742)	8.4%
<i>Drivers Ed 05142 (included in give-back)</i>	-	-	-	-
<i>Professional Development 05205 (included in give-back)</i>	-	-	-	-
<i>Technology Block Grant 05235 (included in give-back)</i>	-	-	-	-
<i>Div II Occupat. Vocational 05265 (included in give-back)</i>	-	-	-	-
Other State Revenue (includes other federal in current FY funds)	672,101	1,039,129	367,028	154.6%
WLC 05403,05405,05406,05407,05408,05409,05410	1,131,825	1,131,825	-	100.0%
<b>State Fund Total</b>	<b>113,523,404</b>	<b>99,596,398</b>	<b>(13,927,006)</b>	<b>87.7%</b>
<b>Total State and Local Operating Budget</b>	<b>197,286,480</b>	<b>182,520,429</b>	<b>(14,766,051)</b>	<b>92.5%</b>

Budget	Received
90,302,977	73,873,604
-	-
-	-
4,900,942	4,360,777
2,163,456	2,163,766
918,994	941,777
637,621	-
1,776,247	1,061,580
140,577	140,577
40,000	25,000
105,500	97,000
-	-
-	-
-	-
-	-
240,000	188,074
-	-
<b>101,226,314</b>	<b>82,852,155</b>

**Brandywine School District Financial Report - Revenue**  
**As of February 29, 2024**

FY 23 at current point in time

	Budget	Received	Difference	Percent Received	Budget	Received
<b>Tuition Funds</b>						
Tuition Tax Receipts	15,443,772	15,376,014	(67,758)	99.6%	14,668,865	14,545,456
Other Tuition Revenue	252,114	-	(252,114)	0.0%	792,365	431,525
Charter Payments	(710,316)	-	710,316	0.0%	(512,306)	-
Tuition Payments Special School	(1,066,683)	(195,185)	871,498	18.3%	(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>18,061,766</b>	<b>19,323,708</b>	<b>1,261,942</b>	<b>107.0%</b>	<b>15,282,050</b>	<b>17,287,607</b>
<b>Other Local Funds</b>						
Tuition Bush Program	138,000	144,430	6,430	104.7%	125,000	71,894
Erate	33,460	33,460	-	100.0%	40,000	-
Facility & Pool Rental	220,000	133,727	(86,273)	60.8%	150,000	145,675
Other Local Revenue	200,000	148,005	(51,995)	74.0%	225,000	34,898
June 30 Balance	5,877,110	5,877,110	-	100.0%	6,140,547	6,140,547
<b>Other Local Fund Total</b>	<b>6,468,570</b>	<b>6,336,732</b>	<b>(131,838)</b>	<b>98.0%</b>	<b>6,680,547</b>	<b>252,467</b>
<b>Debt Service Funds</b>						
Debt Service Tax Receipts	6,046,219	6,032,067	(14,152)	99.8%	7,385,963	7,321,152
Interest Income	100,000	135,030	35,030	135.0%	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>10,776,004</b>	<b>10,796,882</b>	<b>20,878</b>	<b>100.2%</b>	<b>11,563,921</b>	<b>11,479,110</b>
<b>Technology Tax Funds</b>						
Technology Maintenance Match	500,972	498,623	(2,349)	99.5%	498,123	493,802
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>1,154,995</b>	<b>(2,349)</b>	<b>99.8%</b>	<b>974,975</b>	<b>970,654</b>
<b>Match Tax MCI/Reading Funds</b>						
Minor Capital Tax Receipts	629,899	624,197	(5,702)	99.1%	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	809,767
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>3,085,470</b>	<b>(2,438)</b>	<b>99.9%</b>	<b>4,106,588</b>	<b>2,972,201</b>
<b>Federal Funds &amp; Other Aid</b>						
Title I	3,711,735	3,674,153	(37,582)	99.0%	3,697,800	3,697,800
Title II	739,406	739,406	-	100.0%	753,096	753,096
Title III	69,549	70,302	753	101.1%	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	-	100.0%	19,085,668	19,085,688
<b>Federal Fund Total</b>	<b>16,719,319</b>	<b>16,682,490</b>	<b>(36,829)</b>	<b>99.8%</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	6,148,725	2,189,736	(3,958,989)	35.6%	4,225,000	2,026,137
<b>Child Nutrition Funds Total</b>	<b>7,398,725</b>	<b>3,641,682</b>	<b>(3,757,043)</b>	<b>49.2%</b>	<b>5,475,000</b>	<b>3,275,912</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 February 29, 2024**  
**Brandywine School District - Division 31**

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended Amount	Percent	Total Expended & Encumbered	Percent	Unencumbered Balance	Prior Year Budget		Percent Obligated
			Amount	Encumbered		Expended		Obligated		Amount	Prior Year Obligated	
99940200	Division I Sal/Other State Prg	98,990,419	-	0.00%	65,518,569	66.19%	65,518,569	66.19%	33,471,850	90,302,977	61,141,541	67.71%
99940400	Division Iii/Local Salaries	58,924,667	-	0.00%	38,819,686	65.88%	38,819,686	65.88%	20,104,981	58,009,576	38,755,433	66.81%
	<b>Subtotal</b>	<b>157,915,086</b>	<b>0</b>	<b>0.00%</b>	<b>104,338,255</b>	<b>66.07%</b>	<b>104,338,255</b>	<b>66.07%</b>	<b>53,576,831</b>	<b>148,312,553</b>	<b>99,896,974</b>	<b>67.36%</b>
99900000	Board Of Ed/District Expenses	30,000	8,500	28.33%	9,624	32.08%	18,124	60.41%	11,876	30,000	14,349	47.83%
99900200	Tech Refresh	300,000		0.00%		0.00%	-	0.00%	300,000	300,000	0	0.00%
99910000	Public Communications	107,000	703	0.66%	40,311	37.67%	41,014	38.33%	65,986	107,000	69,323	64.79%
99910100	Superintendent	34,000	2,041	6.00%	27,783	81.71%	29,823	87.72%	4,177	34,000	8,378	24.64%
99910110	Student Services	205,000	40,504	19.76%	128,358	62.61%	168,862	82.37%	36,138	205,000	148,781	72.58%
99910115	Academic Support	95,000	14	0.01%	24,342	25.62%	24,356	25.64%	70,644	95,000	16,911	17.80%
99920000	Curriculum/Instructional	1,536,000	97,349	6.34%	839,599	54.66%	936,949	61.00%	599,051	1,536,000	1,036,903	67.51%
99920600	Technology (Instructional)	1,573,643	263,255	16.73%	919,587	58.44%	1,182,842	75.17%	390,801	1,573,643	1,009,839	64.17%
99921000	Support Services	1,425,000	462,123	32.43%	445,662	31.27%	907,785	63.70%	517,215	1,425,000	1,394,476	97.86%
99921050	Special Education	2,542,500	698,333	27.47%	940,862	37.01%	1,639,195	64.47%	903,305	2,542,500	1,320,444	51.93%
99930400	Csgrp	54,333		0.00%	4,591	8.45%	4,591	8.45%	49,742	105,500	69,655	66.02%
99940000	Business Office/Finance	60,000	1,135	1.89%	18,472	30.79%	19,607	32.68%	40,393	1,717,500	1,430,785	83.31%
99900300	District Wide Services	1,795,000	228,590	12.73%	1,419,736	79.09%	1,648,326	91.83%	146,674	0	0	0.00%
99940050	Facilities Management	3,920,000	636,469	16.24%	1,756,913	44.82%	2,393,382	61.06%	1,526,618	3,920,000	3,372,920	86.04%
99950000	Personnel/Hr	134,500	14,748	10.96%	78,280	58.20%	93,028	69.17%	41,472	104,500	62,782	60.08%
99960200	Operations/Utilities	3,400,664	874,731	25.72%	2,146,551	63.12%	3,021,281	88.84%	379,383	2,660,000	2,743,139	103.13%
99960300	District Transportation	8,764,516	552,764	6.31%	5,165,472	58.94%	5,718,236	65.24%	3,046,279	7,149,680	5,597,195	78.29%
99970675	OtherState Salaries/Opp funds	3,129,866		0.00%	1,126,782	36.00%	1,126,782	36.00%	2,003,084	3,311,992	834,189	25.19%
99940100	Contingency	315,000		0.00%		0.00%	-	0.00%	315,000	315,000	0	0.00%
99970650	Safety & Security	1,280,639	3,584	0.28%	650,060	50.76%	653,644	51.04%	626,995	1,172,621	569,670	48.58%
99990050	Elementary Education Support	81,800	320	0.39%	34,491	42.17%	34,811	42.56%	46,989	81,800	40,510	49.52%
99990060	Secondary Education Support	294,000	12,715	4.32%	195,210	66.40%	207,925	70.72%	86,075	294,000	316,706	107.72%
9310110A	Hanby Elementary School	100,349	2,147	2.14%	47,033	46.87%	49,179	49.01%	51,170	84,295	18,603	22.07%
9310112A	Carrcroft Elementary School	91,830	3,886	4.23%	74,179	80.78%	78,064	85.01%	13,766	85,305	62,362	73.11%
9310124A	Forwood Elementary School	62,528	19,925	31.87%	11,164	17.85%	31,089	49.72%	31,439	54,405	26,708	49.09%
9310128A	Lancashire Elementary School	79,980	7,236	9.05%	36,030	45.05%	43,265	54.10%	36,715	79,980	63,667	79.60%
9310130A	Lombardy Elementary School	84,209	4,977	5.91%	37,392	44.40%	42,369	50.31%	41,840	77,035	53,150	68.99%
9310132A	Maple Lane Elementary School	72,760	9,914	13.63%	31,606	43.44%	41,520	57.06%	31,240	72,760	55,955	76.90%
9310176A	Mount Pleasant Elementary School	123,765	2,553	2.06%	73,206	59.15%	75,758	61.21%	48,007	122,265	70,895	57.98%
9310151A	Claymont Elementary School	171,851	3,086	1.80%	75,601	43.99%	78,687	45.79%	93,164	149,360	75,126	50.30%
9310156A	David W. Harlan Elementary School	104,057	5,260	5.05%	57,698	55.45%	62,958	60.50%	41,099	90,250	60,725	67.29%
9310170A	Pierre S. Dupont Middle School	194,629	7,906	4.06%	58,822	30.22%	66,728	34.28%	127,901	174,684	91,391	52.32%
9310178A	Springer Middle School	180,323	11,891	6.59%	61,015	33.84%	72,906	40.43%	107,417	161,850	92,267	57.01%
9310180A	Talley Middle School	219,957	27,676	12.58%	84,235	38.30%	111,911	50.88%	108,046	184,993	102,223	55.26%
9310190A	Brandywine High School	197,505	8,649	4.38%	118,652	60.08%	127,302	64.45%	70,203	182,542	105,550	57.82%
9310194A	Concord High School	197,546	12,985	6.57%	119,129	60.30%	132,114	66.88%	65,432	184,140	157,311	85.43%
9310196A	Mount Pleasant High School	342,412	25,265	7.38%	205,926	60.14%	231,191	67.52%	111,221	341,882	235,363	68.84%
99910120	Wilmington Learning Collaborative	1,131,825		0.00%	70,546	6.23%	70,546	6.23%	1,061,279	0	0	0.00%
	<b>Subtotal</b>	<b>34,433,987</b>	<b>4,051,232</b>	<b>11.77%</b>	<b>17,134,920</b>	<b>49.76%</b>	<b>21,115,606</b>	<b>61.32%</b>	<b>12,186,556</b>	<b>30,726,482</b>	<b>21,328,253</b>	<b>69.41%</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 Alternatives	1,219,503	358,206	29.37%	464,514	38.09%	822,720	67.46%	396,783	1,776,247	967,101	54.45%
99970020	Special Education Tuition tax(includes sa	12,571,425	1,869,060	14.87%	7,517,127	59.80%	9,386,187	74.66%	3,185,238	12,378,598	8,831,665	71.35%
9310108A	SITE	100,000	10,356	10.36%	57,035	57.04%	67,391	67.39%	32,609	59,300	14,789	24.94%
9310510A	Charles W. Bush School	190,000	6,220	3.27%	57,849	30.45%	64,069	33.72%	125,931	130,625	-21,925	-16.78%
99980000	Summer School (New)	2,067,185		0.00%	1,369,442	0.00%	1,369,442	0.00%	697,743	0	396,337	0.00%
	<b>Subtotal</b>	<b>16,148,113</b>	<b>2,243,842</b>	<b>13.90%</b>	<b>9,465,967</b>	<b>58.62%</b>	<b>11,709,809</b>	<b>72.52%</b>	<b>4,438,304</b>	<b>14,344,770</b>	<b>10,187,966</b>	<b>71.02%</b>

<b>Total Operating</b>	<b>208,497,186</b>	<b>6,295,074</b>	<b>3.02%</b>	<b>130,939,142</b>	<b>62.80%</b>	<b>137,163,670</b>	<b>65.79%</b>	<b>70,201,691</b>	<b>193,383,805</b>	<b>131,413,193</b>	<b>67.95%</b>
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99970000	Local Debt Service	5,969,443		0.00%	4,739,671	79.40%	4,739,671	79.40%	1,229,772	7,031,425	5,758,954	81.90%
99970200	Minor Capital Improvements	1,613,182	71,261	4.42%	15,050	0.93%	86,311	5.35%	1,526,871	2,758,959	572,492	20.75%
99940500	Title I	3,710,982	156,358	4.21%	791,166	21.32%	947,524	25.53%	2,763,458	3,697,800	1,002,256	27.10%
99940501	IDEA 611	3,206,703	14,043	0.18%	664,351	8.67%	678,394	8.85%	2,528,309	3,047,361	846,718	27.79%
99940502	Title II	739,406	123,871	16.75%	147,597	19.96%	271,468	36.71%	467,938	753,096	305,690	40.59%
99940503	Title III	70,302	129	0.18%	13,549	19.27%	13,678	19.46%	56,625	56,484	5,468	9.68%
99940504	Perkins	281,748	160,559	56.99%	53,012	18.82%	213,571	75.80%	68,177	277,877	69,807	25.12%
99940410	Title IV	437,546	174,404	39.86%	70,482	16.11%	244,887	55.97%	192,659	398,996	202,862	50.84%
99940507	IDEA 619	112,629	2,496	2.22%	10,379	9.21%	12,875	11.43%	99,754	110,181	2,494	2.26%
99940505	Other State Federal Grants	672,101	35,611	0.00%	36,743	0.00%	72,354	10.77%	599,747	436,181	11,479	2.63%
99960000	Child Nutrition Operations	7,661,482	30,695	0.40%	4,955,968	0.00%	4,986,663	0.00%	2,674,819	5,475,000	4,700,770	85.86%
	<b>Subtotal</b>	<b>24,475,524</b>	<b>769,426</b>	<b>3.14%</b>	<b>11,497,968</b>	<b>46.98%</b>	<b>12,267,394</b>	<b>50.12%</b>	<b>12,208,130</b>	<b>24,043,360</b>	<b>13,478,990</b>	<b>56.06%</b>

<b>Total Expenses</b>	<b>232,972,710</b>	<b>7,064,500</b>	<b>3.03%</b>	<b>142,437,110</b>	<b>61.14%</b>	<b>149,431,064</b>	<b>64.14%</b>	<b>82,409,821</b>	<b>217,427,165</b>	<b>144,892,184</b>	<b>66.64%</b>
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99970100	Major Capital Improvements	8,200,000	-		-						8,541,675	
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Percentage Comparison		
Salaries	17 of 26 pay cycles	65.38%
Operating	8 Months of 12 Months	66.67%
Federal Grants	5 Months of 12 Months Beginning October 1st	41.67%

Percentage Comparison		
Salaries	18 of 27 pay cycles	66.67%
Operating	8 Months of 12 Month	66.67%
Federal Grants	5 Months of 12 Month Beginning October 1st	41.67%

**Operating Unit Expenditure Summary as February 29, 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	-	13,713	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	44	5,991	6,035
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)	-	232,212	232,212
99921000 - Support Services	6,616	7,400	14,016
99921050 - Special Education	-	110,810	110,810
99930200 - Special School Tuition Payment	138,188	274,458	412,646
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	8,963	196,961	205,925
99940500 - Federal Funds A	161,284	1,325,466	1,486,750
99940501 - Federal Funds B	73,096	1,125,854	1,198,950
99940502 - Federal Funds C	-	335,794	335,794
99940503 - Federal Funds D	-	62,954	62,954
99940504 - Federal Funds E	-	127,708	127,708
99940505 - Federal Funds F	249,623	1,213,695	1,463,318
99940506 - Federal Funds G	79,168	1,749,458	1,828,626
99940507 - Federal Funds H	431	31,072	31,503
99940508 - Federal Funds I	376,339	1,376,926	1,753,265
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	5,050,439	155,846	5,206,285
99970200 - Minor Cap	286,765	2,101,913	2,388,679
99970650 - Student Services	48,853	332,626	381,479
99970675 - Other District Programs	-	497,270	497,270
99990050 - MRG OF ELEMENTARY ED	-	11,659	11,659
99990060 - MGR OF SECONDARY ED	-	42,809	42,809
99980000 - Summer School	13	620,560	620,573
<b>Total</b>	<b>6,781,295</b>	<b>13,594,610</b>	<b>20,375,905</b>

**Operating Unit Expenditure Summary as February 29, 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	6,819,404	6,898,572	2,452,193
99940508	Salary Misc ESSR	4,214,592	361,950	4,433,806	4,795,756	-581,164
99980000	Summer School (New)	-	0	293,826	293,826	-293,826
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	831,151	831,151	798,261
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	0	4,900,928	4,900,928	-624,845
9310102E	Technology Instruction ESSER	2,905,000	5,480	3,280,641	3,286,121	-381,121
9310102F	Support Services ESSER	1,002,999	324,141	1,034,052	1,358,193	-355,194
9310102G	Special Education ESSER	144,210	0	236,750	236,750	-92,540
9310102H	Business Office Finance - ESSER	265,000	210,398	188,854	399,252	-134,252
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,599,003	3,752,960	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	5,454	21,935	27,389	372,611
9310102M	Mgr of Secondary Ed ESSER	695,063	6,600	311,216	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	12,000	45,858	57,858	6,362
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	1,393	41,633	43,025	3,645
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	53,642	53,642	-4,632
9310170E	PS DuPont ESSER	121,160	6,069	53,009	59,078	62,082
9310176E	Mount Pleasant ES ESSER	92,300	9,242	75,913	85,155	7,145
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	1,447	102,707	104,153	32,607
9310196E	Mount Pleasant HS ESSER	140,140	0	136,102	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	1,285	101,821	103,106	-68,006
		36,045,632	2,633,672	31,279,687	33,913,358	2,132,274



## Operating Unit Expenditure Summary as February 29, 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 February 29, 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	5,634,556	5,713,724	2,523,263
99940508	Federal Funds I-Positive Change Acade	2,489,448	361,950	3,166,995	3,528,945	-1,039,497
99980000	Summer School (New)	-	-	293,826	293,826	-293,826
99990100	Curriculum Instructional - ESSER	978,355	-	329,829	329,829	648,526
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	-	3,604,875	3,604,875	-505,869
9310102E	Technology Instruction - ESSER	1,445,000	5,480	768,145	773,625	671,375
9310102F	Student Support Services - ESSER	807,998	324,141	891,631	1,215,772	-407,774
9310102G	Special Education - ESSER	72,097	-	118,311	118,311	-46,214
9310102H	Business Office Finance - ESSER	105,000	210,398	165,207	375,605	-270,605
9310102H	indirect	1,745,449	-	1,745,449	1,745,449	-
9310102I	Facilities Management - ESSER	2,720,294	1,599,003	2,239,154	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	5,454	21,935	27,389	372,611
9310102M	Mgr of Secondary Ed - ESSER	540,000	6,600	222,914	229,514	310,486
9310102N	ECAP	5,200	-	563	563	4,637
9310108E	Site	2,800	-	-	-	2,800
9310110E	Hanby - ESSER	39,520	12,000	14,375	26,375	13,145
9310112E	Carrcroft - ESSER	35,520	-	4,089	4,089	31,431
9310124E	Forwood - ESSER	28,720	1,393	29,089	30,482	-1,762
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	-	6,184	6,184	23,976
9310170E	PS DuPont - ESSER	74,560	6,069	-	6,069	68,491
9310176E	Mount Pleasant ES - ESSER	56,800	9,242	24,551	33,793	23,007
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	1,447	61,242	62,689	21,471
9310196E	Mount Pleasant HS - ESSER	86,240	-	29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	1,285	80,749	82,034	-60,434
	<b>Total ESSERIII</b>	<b>24,942,978</b>	<b>2,633,672</b>	<b>20,177,033</b>	<b>22,810,704</b>	<b>2,132,274</b>