



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

April 30, 2024

## MONTHLY REPORT INDEX

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**Brandywine School District Financial Report - Revenue**  
**As of April 30, 2024**

FY 23 at current point in time

<b>Local Funds</b>	<b>Budget</b>	<b>Received</b>	<b>Difference</b>	<b>Percent Received</b>
Current Expense Tax Receipts	64,585,602	64,009,556	(576,046)	99.1%
Interest	700,000	1,567,435	867,435	223.9%
Choice	1,611,270	1,371,691	(239,579)	85.1%
Charter	(5,955,794)	(5,955,794)	(0)	100.0%
Miscellaneous	625,000	625,348	348	100.1%
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>71,004,571</b>	<b>(172,354)</b>	<b>99.8%</b>

<b>Budget</b>	<b>Received</b>	<b>Percent Received</b>
64,191,569	63,622,484	99.1%
75,000	218,095	290.8%
1,777,157	1,740,676	97.9%
(5,814,829)	(5,814,829)	100.0%
625,000	670,006	107.2%
229,406	115,362	50.3%
10,464,963	10,464,963	100.0%
<b>71,548,266</b>	<b>71,016,757</b>	<b>99.3%</b>

<b>State Funds</b>	<b>Budget</b>	<b>Received</b>	<b>Difference</b>	<b>Percent Received</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>

<b>Budget</b>	<b>Received</b>	<b>Percent Received</b>
2,340,191	2,401,280	102.6%
2,102,446	2,102,446	100.0%
5,763,146	5,692,109	98.8%
40,000	72,668	181.7%
2,266,963	2,099,040	92.6%
<b>12,512,746</b>	<b>12,367,543</b>	<b>98.8%</b>

<b>Categorical State Funds</b>	<b>Budget</b>	<b>Received</b>	<b>Difference</b>	<b>Percent Received</b>
Formula Salaries & OEC's	98,990,419	83,413,421	(15,576,998)	87.7%
<i>Education Compensation Contingency-00623 (6%)</i>	-	3,390,136	3,390,136	-
<i>One-Time Salary Supplement (federal and local cost ) 08900</i>	-	137,733	137,733	-
State Transportation	6,306,929	6,248,245	(58,684)	99.1%
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	210,348	54,525	135.0%
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	699,301	27,200	104.0%
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>101,094,529</b>	<b>(12,428,875)</b>	<b>89.1%</b>

<b>Budget</b>	<b>Received</b>	<b>Percent Received</b>
90,302,977	73,873,604	81.8%
-	-	-
-	-	-
4,900,942	5,659,028	115.5%
2,163,456	2,163,766	100.0%
918,994	941,777	102.5%
637,621	637,621	100.0%
1,776,247	1,061,580	59.8%
140,577	140,577	100.0%
40,000	25,000	62.5%
105,500	97,000	91.9%
-	-	-
-	-	-
-	-	-
240,000	863,396	359.7%
-	-	-
<b>101,226,314</b>	<b>85,463,349</b>	<b>84.4%</b>

<b>Total State and Local Operating Budget</b>	<b>197,286,480</b>	<b>184,815,365</b>	<b>(12,471,115)</b>	<b>93.7%</b>
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**Brandywine School District Financial Report - Revenue**  
**As of April 30, 2024**

FY 23 at current point in time

	Budget	Received	Difference	Percent Received
<b>Tuition Funds</b>				
Tuition Tax Receipts	15,443,772	15,460,728	16,956	100.1%
Other Tuition Revenue	252,114	4,789	(247,325)	1.9%
Charter Payments	(710,316)	-	710,316	0.0%
Tuition Payments Special School	(1,066,683)	(195,185)	871,498	18.3%
June 30 Balance	4,142,879	4,142,879	-	100.0%
<b>Tuition Fund Total</b>	<b>18,061,766</b>	<b>19,413,211</b>	<b>1,351,445</b>	<b>107.5%</b>

	Budget	Received	Percent Received
	14,668,865	14,568,756	99.3%
	792,365	431,525	54.5%
	(512,306)	(512,306)	100.0%
	(1,977,500)	-	0.0%
	2,310,626	2,310,626	100.0%
<b>Total</b>	<b>15,282,050</b>	<b>16,798,601</b>	<b>109.9%</b>

	Budget	Received	Difference	Percent Received
<b>Other Local Funds</b>				
Tuition Bush Program	138,000	188,595	50,595	136.7%
Erate	33,460	33,460	-	100.0%
Facility & Pool Rental	220,000	159,025	(60,975)	72.3%
Other Local Revenue	200,000	379,008	179,008	189.5%
June 30 Balance	5,877,110	5,877,110	-	100.0%
<b>Other Local Fund Total</b>	<b>6,468,570</b>	<b>6,637,198</b>	<b>168,628</b>	<b>102.6%</b>

	Budget	Received	Percent Received
	125,000	95,264	76.2%
	40,000	-	0.0%
	150,000	180,667	120.4%
	225,000	94,197	41.9%
	6,140,547	6,140,547	100.0%
<b>Total</b>	<b>6,680,547</b>	<b>6,510,675</b>	<b>99.1%</b>

	Budget	Received	Difference	Percent Received
<b>Debt Service Funds</b>				
Debt Service Tax Receipts	6,046,219	6,068,203	21,984	100.4%
Interest Income	100,000	173,963	73,963	174.0%
June 30 Balance	4,629,785	4,629,785	-	100.0%
<b>Debt Service Fund Total</b>	<b>10,776,004</b>	<b>10,871,951</b>	<b>95,947</b>	<b>100.9%</b>

	Budget	Received	Percent Received
	7,385,963	7,373,203	99.8%
	20,000	20,115	100.6%
	4,157,958	4,157,958	100.0%
<b>Total</b>	<b>11,563,921</b>	<b>11,551,277</b>	<b>99.9%</b>

	Budget	Received	Difference	Percent Received
<b>Technology Tax Funds</b>				
Technology Maintenance Match	500,972	500,972	-	100.0%
June 30 Balance	656,372	656,372	-	100.0%
<b>Debt Service Fund Total</b>	<b>1,157,344</b>	<b>1,157,344</b>	<b>-</b>	<b>100.0%</b>

	Budget	Received	Percent Received
	498,123	497,313	99.8%
	476,852	458,713	96.2%
<b>Total</b>	<b>974,975</b>	<b>956,025</b>	<b>98.1%</b>

	Budget	Received	Difference	Percent Received
<b>Match Tax MCI/Reading Funds</b>				
Minor Capital Tax Receipts	629,899	629,899	-	100.0%
Minor Capital Improvements State Revenue	983,283	986,547	3,264	100.3%
Enhanced MCI State	-	-	-	0.0%
Reading/Opp Match Tax Revenue	855,744	855,744	-	100.0%
June 30 Balance	618,982	618,982	-	100.0%
<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>

	Budget	Received	Percent Received
	643,601	643,601	100.0%
	999,363	999,363	100.0%
	1,115,995	-	0.0%
	828,159	809,767	97.8%
	519,470	519,470	100.0%
<b>Total</b>	<b>4,106,588</b>	<b>2,972,201</b>	<b>72.4%</b>

	Budget	Received	Difference	Percent Received
<b>Federal Funds &amp; Other Aid</b>				
Title I	3,711,735	3,674,153	(37,582)	99.0%
Title II	739,406	739,406	-	100.0%
Title III	69,549	70,302	753	101.1%
Title IV	437,546	437,546	-	100.0%
Perkins	281,748	281,748	-	100.0%
IDEA Part B 611	3,206,703	3,206,703	-	100.0%
IDEA 619	112,629	112,629	-	100.0%
ESSR II & ESSR III Balance Prior Year	8,160,003	8,160,003	-	100.0%
Other Current FY Federal Grants	-	446,554	-	0.0%
<b>Federal Fund Total</b>	<b>16,719,319</b>	<b>17,129,044</b>	<b>(36,829)</b>	<b>102.5%</b>

	Budget	Received	Percent Received
	3,697,800	3,697,800	100.0%
	753,096	753,096	100.0%
	56,484	56,484	100.0%
	398,996	398,996	100.0%
	277,877	277,877	100.0%
	3,047,361	3,047,361	100.0%
	110,181	110,181	100.0%
	19,085,668	19,085,688	100.0%
<b>Total</b>	<b>27,427,463</b>	<b>27,427,483</b>	<b>100.0%</b>

	Budget	Received	Difference	Percent Received
<b>Child Nutrition Funds</b>				
State Cafeteria Salaries	1,250,000	1,451,946	201,946	116.2%
Child Nutrition Revenue	6,148,725	3,436,178	(2,712,547)	55.9%
June 30 Balance	2,143,763	2,143,763	-	100.0%
<b>Child Nutrition Funds Total</b>	<b>9,542,488</b>	<b>7,031,887</b>	<b>(2,510,601)</b>	<b>73.7%</b>

	Budget	Received	Percent Received
	1,250,000	1,249,775	100.0%
	4,225,000	3,372,311	79.8%
<b>Total</b>	<b>5,475,000</b>	<b>4,622,086</b>	<b>84.4%</b>

<b>BUSH</b>	8,200,000	8,200,000	-	100.0%
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	10,000,000	10,000,000	100.0%
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<b>Reserve -98036</b>	3,200,000	3,200,000	-	100.0%
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**Operating Unit Expenditure Summary as April 30, 2024**  
**Brandywine School District - Division 31**

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget		Percent Obligated
										Amount	Prior Year Obligated	
99940200	Division I Sal/Other State Prg	98,990,419	-	0.00%	82,090,562	82.93%	82,090,562	82.93%	16,899,857	90,302,977	76,288,008	84.48%
99940400	Division Iii/Local Salaries	58,924,667	-	0.00%	47,934,038	81.35%	47,934,038	81.35%	10,990,629	58,009,576	45,770,054	78.90%
	<b>Subtotal</b>	<b>157,915,086</b>	<b>0</b>	<b>0.00%</b>	<b>130,024,600</b>	<b>82.34%</b>	<b>130,024,600</b>	<b>82.34%</b>	<b>27,890,486</b>	<b>148,312,553</b>	<b>122,058,062</b>	<b>82.30%</b>
99900000	Board Of Ed/District Expenses	30,000	-	0.00%	21,212	70.71%	21,212	70.71%	8,788	30,000	15,810	52.70%
99900200	Tech Refresh	300,000	-	0.00%	-	0.00%	-	0.00%	300,000	300,000	0	0.00%
99910000	Public Communications	107,000	419	0.39%	54,367	50.81%	54,786	51.20%	52,214	107,000	69,323	64.79%
99910100	Superintendent	34,000	20	0.06%	30,948	91.02%	30,968	91.08%	3,032	34,000	12,812	37.68%
99910110	Student Services	205,000	15,156	7.39%	156,494	76.34%	171,650	83.73%	33,350	205,000	141,334	68.94%
99910115	Academic Support	95,000	29	0.03%	28,138	29.62%	28,167	29.65%	66,833	95,000	36,911	38.85%
99920000	Curriculum/Instructional	1,536,000	58,340	3.80%	1,001,887	65.23%	1,060,228	69.03%	475,772	1,536,000	1,099,692	71.59%
99920600	Technology (Instructional)	1,573,643	269,789	17.14%	1,187,490	75.46%	1,457,279	92.61%	116,365	1,573,643	1,164,242	73.98%
99921000	Support Services	1,425,000	383,113	26.89%	558,995	39.23%	942,107	66.11%	482,893	1,425,000	891,125	62.54%
99921050	Special Education	2,542,500	305,550	12.02%	1,354,951	53.29%	1,660,501	65.31%	881,999	2,542,500	1,493,316	58.73%
99930400	Csgrp	54,333	-	0.00%	4,591	8.45%	4,591	8.45%	49,742	105,500	85,569	81.11%
99940000	Business Office/Finance	60,000	932	1.55%	18,071	30.12%	19,002	31.67%	40,998	1,717,500	1,685,781	98.15%
99900300	District Wide Services	1,795,000	162,008	9.03%	1,614,218	89.93%	1,776,226	98.95%	18,774	0	0	0.00%
99940050	Facilities Management	3,920,000	599,648	15.30%	2,298,301	58.63%	2,897,950	73.93%	1,022,050	3,920,000	3,771,590	96.21%
99950000	Personnel/Hr	134,500	8,497	6.32%	90,651	67.40%	99,147	73.72%	35,353	104,500	74,746	71.53%
99960200	Operations/Utilities	3,400,664	275,067	8.09%	2,779,108	81.72%	3,054,174	89.81%	346,490	2,660,000	3,192,481	120.02%
99960300	District Transportation	8,764,516	576,137	6.57%	7,018,395	80.08%	7,594,533	86.65%	1,169,983	7,149,680	6,847,805	95.78%
99970675	OtherState Salaries/Opp funds	3,129,866	-	0.00%	1,573,559	50.28%	1,573,559	50.28%	1,556,307	3,311,992	1,343,416	40.56%
99940100	Contingency	315,000	-	0.00%	-	0.00%	-	0.00%	315,000	315,000	0	0.00%
99970650	Safety & Security	1,280,639	2,527	0.20%	656,165	51.24%	658,692	51.43%	621,947	1,172,621	709,430	60.50%
99990050	Elementary Education Support	81,800	16,573	20.26%	39,443	48.22%	56,016	68.48%	25,784	81,800	50,516	61.75%
99990060	Secondary Education Support	294,000	43,938	14.94%	224,296	76.29%	268,234	91.24%	25,766	294,000	249,171	84.75%
9310110A	Hanby Elementary School	100,349	13,867	13.82%	53,761	53.57%	67,628	67.39%	32,721	84,295	30,094	35.70%
9310112A	Carrcroft Elementary School	91,830	322	0.35%	80,854	88.05%	81,175	88.40%	10,655	85,305	71,934	84.33%
9310124A	Forwood Elementary School	62,528	17,831	28.52%	17,893	28.62%	35,724	57.13%	26,804	54,405	38,652	71.04%
9310128A	Lancashire Elementary School	79,980	3,530	4.41%	47,454	59.33%	50,984	63.75%	28,996	79,980	75,922	94.93%
9310130A	Lombardy Elementary School	84,209	5,262	6.25%	51,766	61.47%	57,028	67.72%	27,181	77,035	61,597	79.96%
9310132A	Maple Lane Elementary School	72,760	6,527	8.97%	47,287	64.99%	53,814	73.96%	18,946	72,760	63,500	87.27%
9310176A	Mount Pleasant Elementary School	123,765	4,867	3.93%	92,034	74.36%	96,902	78.29%	26,863	122,265	88,549	72.42%
9310151A	Claymont Elementary School	171,851	2,526	1.47%	93,118	54.19%	95,644	55.66%	76,207	149,360	99,704	66.75%
9310156A	David W. Harlan Elementary School	104,057	4,766	4.58%	67,906	65.26%	72,673	69.84%	31,384	90,250	68,654	76.07%
9310170A	Pierre S. Dupont Middle School	194,629	7,697	3.95%	91,029	46.77%	98,727	50.73%	95,902	174,684	124,375	71.20%
9310178A	Springer Middle School	180,323	11,759	6.52%	89,577	49.68%	101,336	56.20%	78,987	161,850	112,997	69.82%
9310180A	Talley Middle School	219,957	17,345	7.89%	117,306	53.33%	134,652	61.22%	85,306	184,993	120,230	64.99%
9310190A	Brandywine High School	197,505	12,736	6.45%	141,588	71.69%	154,324	78.14%	43,181	182,542	135,579	74.27%
9310194A	Concord High School	197,546	7,243	3.67%	147,948	74.89%	155,191	78.56%	42,355	184,140	160,961	87.41%
9310196A	Mount Pleasant High School	342,412	14,366	4.20%	247,663	72.33%	262,029	76.52%	80,383	341,882	276,597	80.90%
99910120	Wilmington Learning Collaborative	1,131,825	191	0.02%	104,915	9.27%	-	0.00%	1,131,825	0	0	0.00%
	<b>Subtotal</b>	<b>34,433,987</b>	<b>2,848,578</b>	<b>8.27%</b>	<b>22,203,380</b>	<b>64.48%</b>	<b>24,946,852</b>	<b>72.45%</b>	<b>9,487,135</b>	<b>30,726,482</b>	<b>24,464,416</b>	<b>79.62%</b>

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget		Percent Obligated	
									Amount	Prior Year Obligated		
99930200	Special Education Unique Alternatives	1,219,503	236,640	19.40%	600,861	49.27%	837,501	68.68%	382,002	1,776,247	1,013,054	57.03%
99970020	Special Education Tuition tax(inlcudes sa	12,571,425	1,130,292	8.99%	10,114,550	80.46%	11,244,843	89.45%	1,326,582	12,378,598	10,625,516	85.84%
9310108A	SITE	100,000	14,834	14.83%	64,093	64.09%	78,927	78.93%	21,073	59,300	16,525	27.87%
9310510A	Charles W. Bush School	190,000	7,277	3.83%	78,596	41.37%	85,873	45.20%	104,127	130,625	17,847	13.66%
99980000	Summer School (New)	2,067,185		0.00%	1,370,042	66.28%	1,370,042	66.28%	697,143	0	396,337	0.00%
	<b>Subtotal</b>	<b>16,148,113</b>	<b>1,389,043</b>	<b>8.60%</b>	<b>12,228,142</b>	<b>75.72%</b>	<b>13,617,185</b>	<b>84.33%</b>	<b>2,530,928</b>	<b>14,344,770</b>	<b>12,069,278</b>	<b>84.14%</b>
	<b>Total Operating</b>	<b>208,497,186</b>	<b>4,237,621</b>	<b>2.03%</b>	<b>164,456,121</b>	<b>78.88%</b>	<b>168,588,637</b>	<b>80.86%</b>	<b>39,908,549</b>	<b>193,383,805</b>	<b>158,591,757</b>	<b>82.01%</b>
99970000	Local Debt Service	5,969,443		0.00%	5,977,704	100.14%	5,977,704	100.14%	-8,261	7,031,425	7,031,425	100.00%
99970200	Minor Capital Improvements	1,613,182	447,265	27.73%	168,034	10.42%	615,299	38.14%	997,883	2,758,959	1,244,330	45.10%
99940500	Title I	3,710,982	145,275	3.91%	1,193,944	32.17%	1,339,219	36.09%	2,371,763	3,697,800	1,568,274	42.41%
99940501	IDEA 611	3,206,703	6,450	0.20%	1,040,389	13.58%	1,046,839	13.66%	2,159,864	3,047,361	1,239,121	40.66%
99940502	Title II	739,406	123,871	16.75%	227,382	30.75%	351,253	47.50%	388,153	753,096	406,286	53.95%
99940503	Title III	70,302		0.00%	19,889	28.29%	19,889	28.29%	50,413	56,484	10,141	17.95%
99940504	Perkins	281,748	4,908	1.74%	273,011	96.90%	277,919	98.64%	3,829	277,877	161,388	58.08%
99940410	Title IV	437,546	175,322	40.07%	84,499	19.31%	259,821	59.38%	177,725	398,996	221,709	55.57%
99940507	IDEA 619	112,629		0.00%	5,928	5.26%	5,928	5.26%	106,701	110,181	5,510	5.00%
99940505	Other State Federal Grants	672,101	30,437	4.53%	61,702	9.18%	92,139	13.71%	579,962	436,181	28,834	6.61%
99960000	Child Nutrition Operations	7,661,482	5,795	0.08%	6,474,891	84.51%	6,480,686	84.59%	1,180,796	5,475,000	6,008,168	109.74%
	<b>Subtotal</b>	<b>24,475,524</b>	<b>939,323</b>	<b>3.84%</b>	<b>15,527,372</b>	<b>63.44%</b>	<b>16,466,694</b>	<b>67.28%</b>	<b>8,008,830</b>	<b>24,043,360</b>	<b>17,925,187</b>	<b>74.55%</b>
	<b>Total Expenses</b>	<b>232,972,710</b>	<b>5,176,944</b>	<b>2.22%</b>	<b>179,983,493</b>	<b>77.26%</b>	<b>185,055,331</b>	<b>79.43%</b>	<b>47,917,379</b>	<b>217,427,165</b>	<b>176,516,943</b>	<b>81.18%</b>
99970100	Major Capital Improvements	8,200,000	-		-		-		-			

Percentage Comparison		
Salaries	21 of 26 pay cycles	80.77%
Operating	10 Months of 12 Months	83.33%
Federal Grants	7 Months of 12 Months Beginning October 1st	58.33%

Percentage Comparison		
Salaries	22 of 27 pay cycles	81.48%
Operating	10 Months of 12 Months	83.33%
Federal Grants	7 Months of 12 Months Beginning October 1st	58.33%

**Operating Unit Expenditure Summary as April 30, 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	993	9,080	10,074
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	-	48,115	48,115
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	-	1,794	1,794
9310194A - Concord High School	-	6,235	6,235
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	-	13,450	13,450
99920000 - Curriculum/Instructional	-	163,755	163,755
99920600 - Technology (Instructional)	-	232,212	232,212
99921000 - Support Services	-	6,616	6,616
99921050 - Special Education	-	110,810	110,810
99930200 - Special School Tuition Payment	93,246	416,768	510,014
99940000 - Business Office/Finance	-	32,361	32,361
99900300- District Expnditures	-	2,742	2,742
99940050 - Facilities Management	253,255	366,559	619,814
99940200 - Division I Sal/Other State Prg	-	43,024	43,024
99940410 - Competitive State Grants	4,571	211,338	215,909
99940500 - Federal Funds A	59,631	1,447,359	1,506,990
99940501 - Federal Funds B	34,412	1,172,118	1,206,530
99940502 - Federal Funds C	-	343,269	343,269
99940503 - Federal Funds D	-	62,954	62,954
99940504 - Federal Funds E	-	127,708	127,708
99940505 - Federal Funds F	237,734	1,521,178	1,758,912
99940506 - Federal Funds G	268,479	2,394,022	2,662,501
99940507 - Federal Funds H	-	53,759	53,759
99940508 - Federal Funds I	239,339	1,790,701	2,030,040
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	4,943,961	262,325	5,206,285
99970200 - Minor Cap	255,758	2,117,056	2,372,814
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	7,663	621,869	629,531
<b>Total</b>	<b>6,447,894</b>	<b>15,431,709</b>	<b>21,879,603</b>

**Operating Unit Expenditure Summary as April 30, 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	268,479	7,463,968	7,732,447	1,618,318
99940508	Salary Misc ESSR	4,214,592	224,950	4,812,305	5,037,255	-822,663
99980000	Summer School (New)	-	7,663	295,135	302,797	-302,797
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	833,199	833,199	796,213
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	0	467,085	467,085	-361,277
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	4,830,695	4,830,695	-554,612
9310102E	Technology Instruction ESSER	2,905,000	4,689	3,281,433	3,286,121	-381,121
9310102F	Support Services ESSER	1,002,999	217,057	1,141,136	1,358,193	-355,194
9310102G	Special Education ESSER	144,210	0	277,000	277,000	-132,790
9310102H	Business Office Finance - ESSER	265,000	210,398	189,866	400,264	-135,264
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,105,158	4,246,805	5,351,963	-594,376
9310102J	Personnel HR ESSER	200,000	0	87,942	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	0	278,816	278,816	416,247
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	6,000	51,858	57,858	6,362
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	348	43,467	43,815	2,855
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	5,825	53,642	59,467	-10,457
9310170E	PS DuPont ESSER	121,160	14,881	59,078	73,960	47,200
9310176E	Mount Pleasant ES ESSER	92,300	0	77,463	77,463	14,837
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	0	104,153	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	500	101,821	102,321	-67,221
		<b>36,045,632</b>	<b>2,071,443</b>	<b>32,874,727</b>	<b>34,946,170</b>	<b>1,099,462</b>



## Operating Unit Expenditure Summary as April 30, 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 April 30, 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	268,479	6,279,120	6,547,599	1,689,388
99940508	Federal Funds I-Positive Change Acade	2,489,448	224,950	3,545,494	3,770,444	-1,280,996
99980000	Summer School (New)	-	7,663	295,135	302,797	-302,797
99990100	Curriculum Instructional - ESSER	978,355	-	331,877	331,877	646,479
99990110	Personnel HR - ESSER	86,220	-	-	-	86,220
99990970	Special Education - ESSER	52,904	-	262,710	262,710	-209,806
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	-	3,534,642	3,534,642	-435,636
9310102E	Technology Instruction - ESSER	1,445,000	4,689	768,936	773,625	671,375
9310102F	Student Support Services - ESSER	807,998	217,057	998,715	1,215,772	-407,774
9310102G	Special Education - ESSER	72,097	-	158,561	158,561	-86,464
9310102H	Business Office Finance - ESSER	105,000	210,398	166,219	376,617	-271,617
9310102H	indirect	1,745,449	-	1,745,449	1,745,449	-
9310102I	Facilities Management - ESSER	2,720,294	1,105,158	2,732,999	3,838,157	-1,117,863
9310102J	Personnel HR - ESSER	200,000	-	87,942	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	-	190,514	190,514	349,486
9310102N	ECAP	5,200	-	563	563	4,637
9310108E	Site	2,800	-	-	-	2,800
9310110E	Hanby - ESSER	39,520	6,000	20,375	26,375	13,145
9310112E	Carrcroft - ESSER	35,520	-	4,089	4,089	31,431
9310124E	Forwood - ESSER	28,720	348	30,923	31,272	-2,552
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	5,825	6,184	12,009	18,151
9310170E	PS DuPont - ESSER	74,560	14,881	6,069	20,951	53,609
9310176E	Mount Pleasant ES - ESSER	56,800	-	26,100	26,100	30,700
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	-	62,689	62,689	21,471
9310196E	Mount Pleasant HS - ESSER	86,240	-	29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	500	80,749	81,249	-59,649
	<b>Total ESSERIII</b>	<b>24,942,978</b>	<b>2,071,443</b>	<b>21,772,073</b>	<b>23,843,516</b>	<b>1,099,462</b>

**Brandywine School District  
FY24 CASH FLOW ANALYSIS**

	July	August	September	October	November	December	3-Pay	January	February	March	April	3 Pay	May	June	Projected Balance as of 6/30/24
												Projected	Projected		
<b>BEGINNING BALANCES:</b>															
Local Funds (98000)	9,370,847	8,073,804	6,459,989	6,368,973	45,026,778	45,026,778		37,483,608	32,037,125	27,552,545	22,860,786		19,393,897	13,028,935	<b>6,186,329</b>
Division II (00159, 05165)	2,437,694	1,011,350	1,008,451	2,589	-	-		2,111,070		1,802,708	1,596,862		-	-	-
Division III (05186)	5,076,816	736,056	-	-	-	-				208,854			-	-	-
Education Sustainment (05289)	1,889,136	1,889,136	-	-	-	-				228,829	228,829		228,829	-	-
<b>TOTAL BEGINNING BALANCES</b>	<b>18,774,493</b>	<b>11,710,346</b>	<b>7,468,440</b>	<b>6,371,562</b>	<b>45,026,778</b>	<b>45,026,778</b>		<b>39,594,678</b>	<b>32,037,125</b>	<b>29,792,936</b>	<b>24,686,477</b>		<b>19,622,726</b>	<b>13,028,935</b>	
<b>MONTHLY REVENUES:</b>															
Local Funds (98000)	87,239	1,390,317	7,724,796	51,193,146	2,266,647	788,761		260,464	315,729	304,708	1,082,444		939,168	127,942	
Division II (00159, 05165)	-	-	-	-	-	2,111,070				-	-		-	-	
Division III (05186)	-	-	-	-	-	672,214				-	-		-	-	
Education Sustainment (05289)	-	-	-	-	-	230,894				-	-		-	-	
<b>TOTAL MONTHLY REVENUES</b>	<b>87,239</b>	<b>1,390,317</b>	<b>7,724,796</b>	<b>51,193,146</b>	<b>2,266,647</b>	<b>3,802,939</b>		<b>260,464</b>	<b>315,729</b>	<b>304,708</b>	<b>1,082,444</b>		<b>939,168</b>	<b>127,942</b>	
<b>TOTAL AVAILABLE FUNDS</b>	<b>18,861,732</b>	<b>1,390,317</b>	<b>15,193,236</b>	<b>51,193,146</b>	<b>2,266,647</b>	<b>3,802,939</b>		<b>260,464</b>	<b>315,729</b>	<b>30,097,644</b>	<b>25,768,921</b>		<b>939,168</b>	<b>127,942</b>	
<b>MONTHLY EXPENDITURES</b>															
Local Funds (98000)	1,321,247	1,732,604	2,871,247	1,674,341	1,674,341	1,674,341		1,674,341	1,674,341	669,267	327,642		1,956,829	1,924,504	
Local Funds Salaries (98000)		1,660,654	2,423,764	4,438,393	5,126,427	6,657,590		4,032,606	4,032,606	4,658,035	4,717,420		6,247,301	5,046,044	
Division II (00159, 05165)	1,426,344	2,899	-	-	-	-		123,904	384,547		1,368,033		228,829	-	
Division III (05186)	4,438,393	638,423	-	-	-	-							-	-	
Education Sustainment (05289)		1,889,136	-	-	-	-							-	-	
<b>TOTAL MONTHLY EXPENDITURES</b>	<b>7,185,984</b>	<b>5,923,716</b>	<b>5,295,011</b>	<b>6,112,734</b>	<b>6,800,768</b>	<b>8,331,931</b>		<b>5,830,851</b>	<b>6,091,494</b>	<b>5,327,302</b>	<b>6,413,095</b>		<b>8,432,959</b>	<b>6,970,548</b>	

**RESERVE BALANCE (APPROPRIATION 98036) - \$3,200,000**  
Board Policy Section 4.9 (July 2014) established the creation of an Emergency Reserve Account. This account will maintain a balance of not less than 5% (estimated \$3 million) and no more than 10% (estimated \$6 million) of Local Revenues. The Reserve Balance will be held in a separate Appropriation and not included in the Fund Balance as stated above.