



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

January 31, 2023

## MONTHLY REPORT INDEX

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**Brandywine School District Financial Report - Revenue**  
**As of January 31, 2023**

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
<b>Local Funds</b>						
Current Expense Tax Receipts	64,191,569	62,818,301	1,373,268	97.9%	63,648,331	64,490,049
Interest	75,000	-	75,000	0.0%	145,000	-
Choice	1,777,157	1,740,676	36,481	97.9%	1,944,789	1,944,789
Charter	(5,814,829)	(6,327,134)	512,305	108.8%	(5,848,763)	(5,848,767)
Miscellaneous	625,000	707,423	-	113.2%	100,000	99,386
Indirect	229,406	-	229,406	0.0%	-	-
June 30 Opening	10,464,963	10,464,963	-	0.0%	12,208,097	12,208,097
<b>Local Fund Total</b>	<b>71,548,266</b>	<b>69,404,229</b>	<b>2,226,460</b>	<b>97.0%</b>	<b>72,197,454</b>	<b>72,893,554</b>
<b>State Funds</b>						
Division II, AOC	2,340,191	2,388,176	-	102.1%	1,172,835	1,137,982
Division II, Energy	2,102,446	2,102,446	-	100.0%	1,950,633	1,950,633
Division III, Equalization	5,763,146	5,663,146	100,000	98.3%	5,233,953	5,259,213
Cost Recovery	40,000	54,610	-	136.5%	-	-
Educational Sustainment Fund	2,266,963	2,099,040	167,923	92.6%	1,987,499	1,994,402
<b>Total Discretionary State Revenue</b>	<b>12,512,746</b>	<b>12,307,418</b>	<b>267,923</b>	<b>98.4%</b>		
<b>Categorical State Funds</b>						
Formula Salaries & OEC's	90,302,977	73,873,604	16,429,373	81.8%	83,874,792	83,464,388
State Transportation	4,900,942	4,409,944	490,998	90.0%	3,448,680	4,779,729
Early Childhood Assistance Program	428,400	428,400	-	100.0%	392,700	416,500
Education Opportunity/Mental Health Related Service	2,163,456	2,163,455	1	100.0%	1,989,142	1,989,142
Safety and Security	918,994	13,096	905,898	1.4%	-	-
Unique Alternative	637,621	-	637,621	0.0%	-	-
Substitute Teacher Block Grant 05113	1,776,247	1,025,956	750,291	57.8%	1,876,247	1,053,662
House Bill 300 (6-8) Mental Hlth 08942(FY23)/08940 (FY22)	140,577	140,577	-	100.0%	-	-
World Language Immersion	560,248	560,248	-	100.0%	-	-
Cost Recovery	40,000	25,000	15,000	62.5%	40,000	41,163
Other State Revenue	105,500	97,000	8,500	91.9%	105,500	105,000
State Fund Total	240,000	177,495	62,505	74.0%	200,000	27,291
<b>Total State and Local Operating Budget</b>	<b>186,275,974</b>	<b>164,626,423</b>	<b>21,794,569</b>	<b>88.4%</b>	<b>174,469,435</b>	<b>175,112,659</b>
<b>Tuition Funds</b>						
Tuition Tax Receipts	14,668,865	14,454,064	214,801	98.5%	14,583,850	14,750,519
Other Tuition Revenue	792,365	302,059	490,306	38.1%	50,000	6,237
Charter Payments	(512,306)	-	-	0.0%	(601,142)	(601,142)
Tuition Payments Special School	(1,977,500)	-	-	0.0%	125,000	-
June 30 Balance	2,310,626	2,310,626	-	0.0%	3,539,816	3,539,816
<b>Tuition Fund Total</b>	<b>15,282,050</b>	<b>17,066,749</b>	<b>705,107</b>	<b>111.7%</b>	<b>17,697,524</b>	<b>17,695,430</b>
<b>Other Local Funds</b>						
Tuition Bush Program	125,000	58,584	66,416	46.9%	125,000	-
Erate	40,000	-	40,000	0.0%	40,000	-
Facility & Pool Rental	150,000	133,394	16,606	88.9%	140,000	143,816
Indirect Costs	-	-	-	-	2,775,000	2,773,904
Other Local Revenue	225,000	103,087	121,913	45.8%	225,000	299,704
June 30 Balance	6,140,547	6,140,547	-	0.0%	4,285,812	4,285,812
<b>Other Local Fund Total</b>	<b>6,680,547</b>	<b>6,435,612</b>	<b>244,935</b>	<b>96.3%</b>	<b>28,953,152</b>	<b>28,738,482</b>
<b>Debt Service Funds</b>						
Debt Service Tax Receipts	7,385,963	7,277,807	108,156	98.5%	7,343,156	7,427,077
Interest Income	20,000	-	20,000	0.0%	20,000	-
June 30 Balance	4,157,958	4,157,958	-	0.0%	3,978,136	3,976,136
<b>Debt Service Fund Total</b>	<b>11,563,921</b>	<b>11,435,765</b>	<b>128,156</b>	<b>98.9%</b>	<b>11,341,292</b>	<b>11,403,213</b>

**Brandywine School District Financial Report - Revenue**

**As of January 31, 2023**

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
<b>Technology Tax Funds</b>						
Technology Maintenance Match	498,123	490,878	7,245	98.5%	495,236	500,946
June 30 Balance	458,713	458,713	0	0.0%	476,852	476,852
<b>Debt Service Fund Total</b>	<b>956,836</b>	<b>949,591</b>	<b>7,245</b>	<b>99.2%</b>	<b>972,088</b>	<b>977,798</b>
<b>Match Tax MCI/Reading Funds</b>						
Minor Capital Tax Receipts	643,601	643,601	-	100.0%	1,468,631	1,485,366
Minor Capital Improvements State Revenue	999,363	999,363	-	100.0%	-	-
Enhanced MCI State	1,115,995	-	-	0.0%	-	-
Reading/Opp Match Tax Revenue	828,159	811,911	-	98.0%	-	-
June 30 Balance	519,470	519,470	-	0.0%	-	-
<b>Match Tax/Reading Funds Total</b>	<b>4,106,588</b>	<b>2,974,345</b>	<b>-</b>	<b>72.4%</b>	<b>1,468,631</b>	<b>1,485,366</b>
<b>Federal Funds &amp; Other Aid</b>						
Title I	3,697,800	3,697,800	-	100.0%	3,422,892	3,429,506
Title II	753,096	753,096	-	100.0%	710,559	710,079
Title III	56,484	56,484	-	100.0%	49,742	49,718
Title IV	398,996	398,996	-	100.0%	369,206	373,527
Perkins	277,877	277,877	-	100.0%	257,387	259,994
IDEA Part B 611	3,047,361	3,047,361	-	100.0%	3,009,048	3,068,025
IDEA 619	110,181	110,181	-	0.0%	215,000	773,331
ESSR II & ESSR III PY	19,085,668	19,085,688	-	0.0%	36,037,638	36,045,632
<b>Federal Fund Total</b>	<b>27,427,463</b>	<b>27,427,483</b>	<b>-</b>	<b>100.0%</b>	<b>44,071,472</b>	<b>44,709,812</b>
<b>Child Nutrition Funds</b>						
State Cafeteria Salaries	1,250,000	1,249,775	225	100.0%	1,250,000	1,084,073
Child Nutrition Revenue	4,225,000	2,026,137	2,198,863	48.0%	4,025,000	5,743,410
<b>Child Nutrition Funds Total</b>	<b>5,475,000</b>	<b>3,275,912</b>	<b>2,199,088</b>	<b>59.8%</b>	<b>5,275,000</b>	<b>6,827,483</b>
<b>Grand Total</b>	<b>257,768,379</b>	<b>237,391,879</b>	<b>25,079,101</b>	<b>92.1%</b>	<b>218,540,907</b>	<b>219,822,471</b>
<b>BUSH</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>-</b>			<b>25,000,000</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, 2023

### 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 Amount	Prior Year Obligated
99940200	Division I Sal/Other State Prg	90,302,977	0	0.00%	53,633,541	59.39%	53,633,541	59.39%	36,669,436	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	58,009,576	0	0.00%	33,913,059	58.46%	33,913,059	58.46%	24,096,517	54,093,930	54,868,077
	<b>Subtotal</b>	<b>148,312,553</b>	<b>0</b>	<b>0.00%</b>	<b>87,546,600</b>	<b>59.03%</b>	<b>87,546,600</b>	<b>59.03%</b>	<b>60,765,953</b>	<b>140,040,401</b>	<b>140,077,707</b>
99900000	Board Of Ed/District Expenses	30,000	0	0.00%	2,158	7.19%	2,158	7.19%	27,842	30,000	29,065
99900200	Tech Refresh	300,000	0	0.00%	0	0.00%	0	0.00%	300,000	750,000	0
99910000	Public Communications	107,000	0	0.00%	55,817	52.17%	55,817	52.17%	51,183	129,000	96,380
99910100	Superintendent	34,000	51	0.15%	6,459	19.00%	6,510	19.15%	27,490	44,000	32,301
99910110	Student Services	205,000	49,752	24.27%	91,437	44.60%	141,189	68.87%	63,811	205,000	203,720
99910115	Academic Support	95,000	0	0.00%	12,240	12.88%	12,240	12.88%	82,760	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	94,196	6.13%	930,730	60.59%	1,024,926	66.73%	511,074	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	205,326	13.05%	706,428	44.89%	911,754	57.94%	661,889	1,573,643	1,571,170
99921000	Support Services	1,425,000	587,225	41.21%	794,115	55.73%	1,381,340	96.94%	43,660	2,113,000	1,222,467
99921050	Special Education	2,542,500	762,871	30.00%	505,317	19.87%	1,268,188	49.88%	1,274,312	2,427,500	2,578,408
99930400	Cscrp	105,500	0	0.00%	61,698	58.48%	61,698	58.48%	43,802	105,500	100,274
99940000	Business Office/Finance	1,717,500	224,073	13.05%	1,132,284	65.93%	1,356,357	78.97%	361,143	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	900,872	22.98%	2,224,408	56.75%	3,125,280	79.73%	794,720	3,920,000	3,917,830
99950000	Personnel/Hr	104,500	10,110	9.67%	48,627	46.53%	58,738	56.21%	45,762	194,500	177,521
99960200	Operations/Utilities	2,660,000	297,208	11.17%	1,715,511	64.49%	2,012,718	75.67%	647,282	2,860,000	2,816,452
99960300	District Transportation	7,149,680	454,678	6.36%	4,371,754	61.15%	4,826,433	67.51%	2,323,247	5,749,680	6,360,982
99970675	OtherState Salaries/Opp funds	3,311,992	0	0.00%	635,180	19.18%	635,180	19.18%	2,676,812	0	0
99940100	Contingency	315,000	0	0.00%	0	0.00%	0	0.00%	315,000	0	0
99940505	Other/state/local/federal	436,181	13,846	3.17%	1,687	0.39%	15,533	3.56%	420,648	0	0
99970650	Safety & Security	1,172,621	5,854	0.50%	563,555	48.06%	569,408	48.56%	603,213	590,000	492,986
99990050	Elementary Education Support	81,800	41	0.05%	36,291	44.37%	36,332	44.42%	45,468	81,800	26,278
99990060	Secondary Education Support	294,000	38,957	13.25%	172,273	58.60%	211,231	71.85%	82,769	325,000	290,502
9310110A	Hanby Elementary School	84,295	2,445	2.90%	11,246	13.34%	13,690	16.24%	70,605	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	7,785	9.13%	52,526	61.57%	60,311	70.70%	24,994	85,305	77,860
9310124A	Forwood Elementary School	54,405	2,568	4.72%	22,390	41.15%	24,958	45.88%	29,447	54,405	33,279
9310128A	Lancashire Elementary School	79,980	9,489	11.86%	47,585	59.50%	57,074	71.36%	22,906	79,980	61,379
9310130A	Lombardy Elementary School	77,035	5,388	6.99%	43,421	56.36%	48,808	63.36%	28,227	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	5,448	7.49%	43,844	60.26%	49,292	67.75%	23,468	72,760	49,997
9310176A	Mount Pleasant Elementary School	122,265	6,439	5.27%	55,769	45.61%	62,208	50.88%	60,057	122,265	117,169
9310151A	Claymont Elementary School	149,360	15,313	10.25%	52,850	35.38%	68,163	45.64%	81,197	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	3,069	3.40%	53,661	59.46%	56,730	62.86%	33,520	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	10,618	6.08%	73,996	42.36%	84,615	48.44%	90,069	174,683	172,651
9310178A	Springer Middle School	161,850	11,053	6.83%	70,980	43.86%	82,033	50.68%	79,817	161,850	124,415
9310180A	Talley Middle School	184,993	19,355	10.46%	79,205	42.82%	98,560	53.28%	86,433	184,993	171,085
9310190A	Brandywine High School	182,542	9,416	5.16%	76,368	41.84%	85,783	46.99%	96,759	182,542	172,441
9310194A	Concord High School	184,140	16,316	8.86%	124,850	67.80%	141,166	76.66%	42,974	184,140	184,103
9310196A	Mount Pleasant High School	341,882	32,908	9.63%	184,173	53.87%	217,081	63.50%	124,801	341,882	341,869
9310170B	ECAP	822,000	0	0.00%	471,532	57.36%	471,532	57.36%	350,468	822,000	772,963
	<b>Subtotal</b>	<b>31,984,663</b>	<b>3,802,670</b>	<b>11.89%</b>	<b>15,532,366</b>	<b>48.56%</b>	<b>19,335,036</b>	<b>60.45%</b>	<b>12,649,627</b>	<b>29,002,868</b>	<b>25,246,749</b>

**Operating Unit Expenditure Summary as January 31, 2023**  
**Brandywine School District - Division 31**

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended Amount	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated	
99930200	Special Education Unique Alternatives	1,776,247	572,580	32.24%	388,181	21.85%	960,761	54.09%	815,486	1,876,247	1,020,719
99970020	Special Education Tuition tax(includes	12,378,598	1,719,417	13.89%	6,967,358	56.29%	8,686,776	70.18%	3,691,822	14,799,750	14,591,783
9310108A	SITE	59,300	2,578	4.35%	8,369	14.11%	10,947	18.46%	48,353	42,000	40,931
9310510A	Charles W. Bush School	130,625	2,578	1.97%	-25,543	-19.55%	-22,965	-17.58%	153,590	130,625	75,454
	<b>Subtotal</b>	<b>14,344,770</b>	<b>2,297,153</b>	<b>16.01%</b>	<b>7,338,365</b>	<b>51.16%</b>	<b>9,635,518</b>	<b>67.17%</b>	<b>4,709,252</b>	<b>16,848,622</b>	<b>15,728,887</b>
	<b>Total Operating</b>	<b>194,641,986</b>	<b>6,099,823</b>	<b>3.13%</b>	<b>110,417,331</b>	<b>56.73%</b>	<b>116,517,154</b>	<b>59.86%</b>	<b>78,124,832</b>	<b>185,891,891</b>	<b>181,053,342</b>
99970000	Local Debt Service	7,031,425	0	0.00%	4,464,939	63.50%	4,464,939	63.50%	2,566,486	7,430,985	7,247,255
99970200	Minor Capital Improvements	2,758,959	256,324	9.29%	88,954	3.22%	345,278	12.51%	2,413,681	1,540,883	1,687,987
99960000	Child Nutrition Operations	5,475,000	22,341	0.41%	3,949,470	72.14%	3,971,811	72.54%	1,503,189	5,275,000	6,590,001
99940500	Title I	3,697,800	42,286	1.14%	594,009	16.06%	636,295	17.21%	3,061,505	3,422,892	2,363,451
99940501	IDEA 611	3,047,361	1,020	0.03%	534,595	17.54%	535,615	17.58%	2,511,746	3,009,048	1,825,642
99940502	Title II	753,096	0	0.00%	243,309	32.31%	243,309	32.31%	509,787	710,559	501,687
99940503	Title III	56,484	0	0.00%	3,515	6.22%	3,515	6.22%	52,969	49,742	15,043
99940504	Perkins	277,877	5,473	1.97%	63,141	22.72%	68,614	24.69%	209,263	257,387	133,018
99940410	Title IV	398,996	144,392	36.19%	38,522	9.65%	182,913	45.84%	216,083	0	0
99940507	IDEA 619	110,181	1,036	0.94%	0	0.00%	1,036	0.94%	109,145	373,527	193,541
	<b>Subtotal</b>	<b>23,607,179</b>	<b>472,871</b>	<b>2.00%</b>	<b>9,980,454</b>	<b>42.28%</b>	<b>10,453,325</b>	<b>44.28%</b>	<b>13,153,854</b>	<b>22,070,023</b>	<b>20,557,626</b>
	<b>Total Expenses</b>	<b>218,249,165</b>	<b>6,572,694</b>	<b>3.01%</b>	<b>120,397,785</b>	<b>55.17%</b>	<b>126,970,479</b>	<b>58.18%</b>	<b>91,278,686</b>	<b>207,961,914</b>	<b>201,610,968</b>
99970100	Major Capital Improvements	10,000,000	0		0		0				

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

**Operating Unit Expenditure Summary as January 31, 2023**  
**Prior Year Appropriation Expenditures**

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	\$0.00	\$2,914.22	2,914.22
9310110A - Hanby Elementary School	\$0.00	\$8,702.65	8,702.65
9310112A - Carrcroft Elementary School	\$0.00	\$19,574.71	19,574.71
9310124A - Forwood Elementary School	\$0.00	\$2,635.38	2,635.38
9310128A - Lancashire Elementary School	\$0.00	\$11,645.32	11,645.32
9310130A - Lombardy Elementary School	\$0.00	\$519.33	519.33
9310132A - Maple Lane Elementary School	\$0.00	\$10,776.11	10,776.11
9310151A - Claymont Elementary School	\$0.00	\$14,332.01	14,332.01
9310156A - David W. Harlan Es	\$0.00	\$1,387.73	1,387.73
9310170A - Pierre S. Dupont MS	\$0.00	\$3,170.00	3,170.00
9310170B - PS Elementary ECAP	\$0.00	\$53,827.69	53,827.69
9310176A - Mount Pleasant ES	\$0.00	\$26,729.67	26,729.67
9310178A - Springer Middle School	\$0.00	\$1,076.19	1,076.19
9310180A - Talley Middle School	\$0.00	\$4,454.39	4,454.39
9310190A - Brandywine High School	\$0.00	\$8,321.69	8,321.69
9310194A - Concord High School	\$0.00	\$3,980.86	3,980.86
9310196A - Mount Pleasant HS	\$0.00	\$21,489.92	21,489.92
9310510A - Charles W. Bush School	\$90.93	\$60,522.11	60,613.04
99910000 - Public Communications	\$0.00	\$0.00	0.00
99910100 - Superintendent	\$0.00	\$37.13	37.13
99910110 - Assistant Superintendent 1	\$0.00	\$9,205.79	9,205.79
99910115 - ASSISTANT SUPERINTENDENT 2	\$0.00	\$0.00	0.00
99920000 - Curriculum/Instructional	\$122.40	\$52,266.43	52,388.83
99920600 - Technology (Instructional)	\$189,578.57	\$172,834.34	362,412.91
99921000 - Support Services	\$0.00	\$49,392.75	49,392.75
99921050 - Special Education	\$236.50	\$231,674.62	231,911.12
99930200 - Special School Tuition Payment	\$6,387.11	\$139,078.85	145,465.96
99940000 - Business Office/Finance	\$0.00	\$129,710.81	129,710.81
99940050 - Facilities Management	\$194,734.60	\$194,576.25	389,310.85
99940200 - Division I Sal/Other State Prg	\$0.00	\$409,272.62	409,272.62
99940410 - Competitive State Grants	\$638.60	\$283,983.72	284,622.32
99940500 - Federal Funds A	\$84,940.69	\$1,613,452.42	1,698,393.11
99940501 - Federal Funds B	\$73,124.87	\$1,391,748.09	1,464,872.96
99940502 - Federal Funds C	\$4,000.00	\$233,388.62	237,388.62
99940503 - Federal Funds D	\$14,135.80	\$17,523.94	31,659.74
99940504 - Federal Funds E	\$0.00	\$176,026.67	176,026.67
99940505 - Federal Funds F	\$351,026.34	\$314,026.31	665,052.65
99940506 - Federal Funds G	\$377,759.06	\$1,533,422.14	1,911,181.20
99940507 - Federal Funds H	\$8,869.48	\$127,488.00	136,357.48
99940508 - Federal Funds I	\$26,584.25	\$682,249.77	708,834.02
99940800 - Data Collection & Reporting	\$22,120.00	\$66,662.56	88,782.56
99950000 - Personnel/Hr	\$0.00	\$19,759.26	19,759.26
99960000 - Child Nutrition Operations	\$0.00	\$54,575.73	54,575.73
99960200 - Operations/Utilities	\$9,076.90	\$151,057.53	160,134.43
99960300 - State Transportation	\$27,897.34	\$241,177.85	269,075.19
99970020 - Local Tuition Tax	\$20.17	\$660,230.59	660,250.76
99970100 - Major Cap	\$5,347,527.36	\$760,886.42	6,108,413.78
99970200 - Minor Cap	\$498,236.33	\$1,015,986.23	1,514,222.56
99970675 - Other District Programs	\$0.00	\$343,524.85	
99970650 - Student Services	\$0.00	\$497.14	497.14
99990050 - MRG OF ELEMENTARY ED	\$0.00	\$11,692.27	11,692.27
99990060 - MGR OF SECONDARY ED	\$0.00	\$26,999.93	26,999.93
	<b>7,237,107</b>	<b>11,370,470</b>	<b>18,264,052</b>

**Operating Unit Expenditure Summary as January 31, 2023**  
**ESSR II & ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Regular Salary ESSR	9,342,771	377,759	3,505,797	3,883,556	5,459,215
99940508	Salary Misc ESSR	4,214,592	642	2,007,326	2,007,968	2,206,624
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	805,790	805,790	823,621
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	0	454,498	454,498	-348,690
9310102A	Superintendent ESSER	1,159,660	27,136	408,183	435,319	724,341
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	3,801	2,987,866	2,991,667	1,284,416
9310102E	Technology Instruction ESSER	2,905,000	170,708	2,603,551	2,774,259	130,741
9310102F	Support Services ESSER	1,002,999	506,499	365,756	872,255	130,744
9310102G	Special Education ESSER	144,210	0	118,439	118,439	25,772
9310102H	Business Office Finance - ESSER	265,000	195,780	4,512	200,293	64,707
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	103,613	1,873,014	1,976,627	2,780,960
9310102J	Personnel HR ESSER	200,000	7,500	30,976	38,476	161,524
9310102K	Transportation ESSER	650,000	36,764	128,486	165,249	484,751
9310102L	Mgr of Elementary Ed ESSER	400,000	0	0	0	400,000
9310102M	Mgr of Secondary Ed ESSER	695,063	0	101,503	101,503	593,561
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	0	33,858	33,858	30,362
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	0	12,543	12,543	34,127
9310128E	Lancashire Elementary ESSER	67,600	0	67,585	67,585	15
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	0	25,667	25,667	81,193
9310156E	Harlan ESSER	49,010	0	47,458	47,458	1,552
9310170E	PS DuPont ESSER	121,160	0	53,009	53,009	68,151
9310176E	Mount Pleasant ES ESSER	92,300	0	52,587	52,587	39,713
9310178E	Springer Middle School ESSER	108,290	1,725	90,239	91,964	16,326
9310180E	Talley Middle School ESSER	102,700	0	100,217	100,217	2,483
9310190E	Brandywine HS ESSER	122,200	44,756	64,268	109,024	13,176
9310194E	Concord HS ESSER	136,760	17,299	59,687	76,986	59,774
9310196E	Mount Pleasant HS ESSER	140,140	792	107,962	108,754	31,386
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		<b>36,037,638</b>	<b>1,494,774</b>	<b>19,044,020</b>	<b>20,538,793</b>	<b>15,498,845</b>



## Operating Unit Expenditure Summary as January 31, 2023

### 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	0	1,031,970	1,031,970	81,808
99940508	Federal Funds I-Misc all other	1,725,144	642	1,320,182	1,320,824	404,320
99990100	Curriculum Instructional - ESSER	651,056	0	501,322	501,322	149,734
99990110	Personnel HR - ESSER-EPER	19,938	0	0	0	19,938
99990970	Special Education - ESSER	52,904	0	204,375	204,375	-151,471
9310102A	Superintendent - ESSER	572,000	27,136	408,183	435,319	136,681
9310102B	Assist Superintendent 1 - ESSER	5,000	0	1,230	1,230	3,770
9310102C	Assist Superintendent 2 - ESSER	75,000	0	224,000	224,000	-149,000
9310102D	Curriculum Instructional - ESSER	1,177,077	0	1,295,141	1,295,141	-118,064
9310102E	Technology Instruction - ESSER	1,460,000	0	2,512,497	2,512,497	-1,052,497
9310102F	<b>Student</b> Support Services - ESSER	195,002	0	142,421	142,421	52,581
9310102G	Special Education - ESSER	72,113	0	118,439	118,439	-46,326
9310102H	Business Office Finance - ESSER	160,000	94,313	4,512	98,825	61,175
9310102H	indirect	777,185	0	777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	89,708	1,371,375	1,461,083	576,210
9310102J	Personnel HR - ESSER	0	0	0	0	0
9310102K	Transportation - ESSER	325,000	0	0	0	325,000
9310102L	Mgr of Elementary Ed - ESSER	0	0	0	0	0
9310102M	Mgr of Secondary Ed - ESSER	155,063	0	88,303	88,303	66,761
9310102N	ECAP	3,250	0	1,993	1,993	1,257
9310108E	Site	1,750	0	2,213	2,213	-463
9310110E	Hanby - ESSER	24,700	0	31,483	31,483	-6,783
9310112E	Carrcroft - ESSER	22,200	0	49,651	49,651	-27,451
9310124E	Forwood - ESSER	17,950	0	12,543	12,543	5,407
9310128E	Lancashire-ESSER	26,000	0	22,431	22,431	3,569
9310130E	Lombardy-ESSER	22,550	0	22,550	22,550	0
9310132E	Maple Lane-ESSER	20,500	0	45,164	45,164	-24,664
9310151E	Claymont - ESSER	41,100	0	25,667	25,667	15,433
9310156E	Harlan - ESSER Pre K	18,850	0	47,458	47,458	-28,608
9310170E	PS DuPont - ESSER	46,600	0	53,009	53,009	-6,409
9310176E	Mount Pleasant ES - ESSER	35,500	0	51,363	51,363	-15,863
9310178E	Springer Middle School - ESSER	41,650	1,725	90,239	91,964	-50,314
9310180E	Talley Middle School - ESSER	39,500	0	99,326	99,326	-59,826
9310190E	Brandywine HS - ESSER	47,000	0	64,268	64,268	-17,268
9310194E	Concord HS - ESSER	52,600	4,075	39,762	43,837	8,763
9310196E	Mount Pleasant HS - ESSER	53,900	0	106,177	106,177	-52,277
9310510E	Charles W Bush - ESSER	13,500	0	21,072	21,072	-7,572
	Total ESSERII	<u>11,102,654</u>	<u>217,599</u>	<u>10,787,506</u>	<u>11,005,105</u>	<u>97,549</u>

**Operating Unit Expenditure Summary as January 31, 2023**  
**ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Regular Salary	8,228,993	377,759	2,473,826	2,851,586	5,377,407
99940508	Federal Funds I-Positive Change Acade	2,489,448	0	687,144	687,144	1,802,303
99990100	Curriculum Instructional - ESSER	978,355	0	304,468	304,468	673,887
99990110	Personnel HR - ESSER	86,220	0	0	0	86,220
99990970	Special Education - ESSER	52,904	0	250,123	250,123	-197,219
9310102A	Superintendent - ESSER	587,660	0	0	0	587,660
9310102B	Assist Superintendent 1 - ESSER	0	0	0	0	0
9310102C	Assist Superintendent 2 - ESSER	205,000	0	0	0	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	3,801	1,692,725	1,696,526	1,402,480
9310102E	Technology Instruction - ESSER	1,445,000	170,708	91,054	261,762	1,183,238
9310102F	Student Support Services - ESSER	807,998	506,499	223,335	729,834	78,164
9310102G	Special Education - ESSER	72,097	0	0	0	72,097
9310102H	Business Office Finance - ESSER	105,000	101,467	0	101,467	3,533
9310102H	indirect	1,745,449	0	1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	13,905	501,639	515,544	2,204,750
9310102J	Personnel HR - ESSER	200,000	7,500	30,976	38,476	161,524
9310102K	Transportation - ESSER	325,000	36,764	128,486	165,249	159,751
9310102L	Mgr of Elementary Ed - ESSER	400,000	0	0	0	400,000
9310102M	Mgr of Secondary Ed - ESSER	540,000	0	13,200	13,200	526,800
9310102N	ECAP	5,200	0	563	563	4,637
9310108E	Site	2,800	0	0	0	2,800
9310110E	Hanby - ESSER	39,520	0	2,375	2,375	37,145
9310112E	Carrcroft - ESSER	35,520	0	4,244	4,244	31,276
9310124E	Forwood - ESSER	28,720	0	0	0	28,720
9310128E	Lancashire-ESSER	41,600	0	45,154	45,154	-3,554
9310130E	Lombardy-ESSER	36,080	0	30,092	30,092	5,988
9310132E	Maple Lane-ESSER	32,800	0	7,837	7,837	24,963
9310151E	Claymont - ESSER	65,760	0	0	0	65,760
9310156E	Harlan plus - ESSER Pre K	30,160	0	0	0	30,160
9310170E	PS DuPont - ESSER	74,560	0	0	0	74,560
9310176E	Mount Pleasant ES - ESSER	56,800	0	1,224	1,224	55,576
9310178E	Springer Middle School - ESSER	66,640	0	0	0	66,640
9310180E	Talley Middle School - ESSER	63,200	0	891	891	62,309
9310190E	Brandywine HS - ESSER	75,200	44,756	0	44,756	30,444
9310194E	Concord HS - ESSER	84,160	13,224	19,925	33,149	51,011
9310196E	Mount Pleasant HS - ESSER	86,240	792	1,785	2,577	83,663
9310510E	Charles W Bush - ESSER	21,600	0	0	0	21,600
	<b>Total ESSERIII</b>	<b>24,934,984</b>	<b>1,277,175</b>	<b>8,256,514</b>	<b>9,533,689</b>	<b>15,401,295</b>

**Brandywine School District  
FY23 CASH FLOW ANALYSIS  
January 31, 2023**

	January Actual	February Projected	March Projected	April Projected	May Projected	June Projected	3-Pay	Balance as of June 30, 2023
BEGINNING BALANCES:								
Local Funds (98000)	35,985,977	29,971,919	25,318,665	22,033,732	18,137,979	15,307,338		9,156,251
Division II (00159, 05165)	603,473	2,388,176	1,909,536	1,312,492	715,448	118,404		-
Division III (05186)	-	-	-	-	-	-		-
Education Sustainment (05289)	-	-	-	-	-	-		-
<b>TOTAL BEGINNING BALANCES</b>	<b>36,589,450</b>	<b>32,360,095</b>	<b>27,228,201</b>	<b>23,346,224</b>	<b>18,853,427</b>	<b>15,425,742</b>		<b>\$ 9,156,251</b>
MONTHLY REVENUES:								Restricted* for Expenses through 9/30
Local Funds (98000)	490,521	172,870	1,379,488	668,668	733,780	536,922		
Division II (00159, 05165)	1,784,703	118,404	-	-	-	-		\$ 8,850,000
Division III (05186)	-	261,703	-	-	-	-		
Education Sustainment (05289)	-	-	-	-	-	-		
<b>TOTAL MONTHLY REVENUES</b>	<b>2,275,224</b>	<b>552,977</b>	<b>1,379,488</b>	<b>668,668</b>	<b>733,780</b>	<b>536,922</b>		
<b>TOTAL AVAILABLE FUNDS</b>	<b>38,864,674</b>	<b>32,913,072</b>	<b>28,607,689</b>	<b>24,014,892</b>	<b>19,587,207</b>	<b>15,962,664</b>		
MONTHLY EXPENDITURES								
Local Funds (98000) Salary	4,247,176	4,308,879	4,147,176	4,047,176	4,047,176	6,170,764		
Local Funds (98000)	517,245	517,245	517,245	517,245	517,245	517,245		
Division II (00159, 05165)	-	597,044	597,044	597,044	597,044	118,404		
Division III (05186)	-	261,703	-	-	-	-		
Education Sustainment (05289)	-	-	-	-	-	-		
<b>TOTAL MONTHLY EXPENDITURES</b>	<b>4,764,421</b>	<b>5,684,871</b>	<b>5,261,465</b>	<b>5,161,465</b>	<b>5,161,465</b>	<b>6,806,413</b>		
<b>Balance</b>	<b>34,100,253</b>	<b>27,228,201</b>	<b>23,346,224</b>	<b>18,853,427</b>	<b>14,425,742</b>	<b>9,156,251</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.