



BRANDYWINE SCHOOL DISTRICT
DISTRICT FINANCE COMMITTEE

MONTHLY FINANCIAL REPORT

February 28, 2023

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of February 28, 2023

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Local Funds						
Current Expense Tax Receipts	64,191,569	63,160,502	1,031,067	98.4%	63,648,331	64,490,049
Interest	75,000	77,415	-	103.2%	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	627,868	-	100.5%	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
Local Fund Total	71,548,266	69,744,290	1,809,259	97.5%	72,197,454	72,893,554
State Funds						
Division II, AOC	2,340,191	2,401,280	-	102.6%	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	5,692,109	71,037	98.8%	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
Total Discretionary State Revenue	12,512,746	12,349,485	238,960	98.7%		
Categorical State Funds						
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	4,360,777	540,165	89.0%	3,448,680	4,779,729
Early Childhood Assistance Program	428,400	428,400	-	100.0%	392,700	416,500
Education Opportunity/Mental Health	2,163,456	2,163,455	1	100.0%	1,989,142	1,989,142
Related Service	918,994	941,777	-	102.5%	-	-
Safety and Security	637,621	-	637,621	0.0%	-	-
Unique Alternative	1,776,247	1,061,580	714,667	59.8%	1,876,247	1,053,662
Substitute Teacher Block Grant 05113	140,577	140,577	-	100.0%	-	-
House Bill 300 (6-8) Mental Hlth 08942(FY23)/08940 (FY22)	560,248	560,248	-	100.0%	-	-
World Language Immersion	40,000	25,000	15,000	62.5%	40,000	41,163
Cost Recovery	105,500	97,000	8,500	91.9%	105,500	105,000
Other State Revenue	240,000	260,215	-	108.4%	200,000	27,291
State Fund Total	102,214,962	83,912,632	18,345,327	82.1%	102,271,981	102,219,105
Total State and Local Operating Budget	186,275,974	166,006,407	20,393,546	89.1%	174,469,435	175,112,659
Tuition Funds						
Tuition Tax Receipts	14,668,865	14,545,456	123,409	99.2%	14,583,850	14,750,519
Other Tuition Revenue	792,365	431,525	360,840	54.5%	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
Tuition Fund Total	15,282,050	17,287,607	484,249	113.1%	17,697,524	17,695,430
Other Local Funds						
Tuition Bush Program	125,000	71,894	53,106	57.5%	125,000	-
Erate	40,000	-	40,000	0.0%	40,000	-
Facility & Pool Rental	150,000	145,675	4,325	97.1%	140,000	143,816
Indirect Costs	-	-	-	-	2,775,000	2,773,904
Other Local Revenue	225,000	34,898	190,102	15.5%	225,000	299,704
June 30 Balance	6,140,547	6,140,547	-	0.0%	4,285,812	4,285,812
Other Local Fund Total	6,680,547	6,393,014	287,533	95.7%	28,953,152	28,738,482
Debt Service Funds						
Debt Service Tax Receipts	7,385,963	7,321,152	64,811	99.1%	7,343,156	7,427,077
Interest Income	20,000	8,624	11,376	43.1%	20,000	-
June 30 Balance	4,157,958	4,157,958	-	0.0%	3,978,136	3,976,136
Debt Service Fund Total	11,563,921	11,487,734	76,187	99.3%	11,341,292	11,403,213

Brandywine School District Financial Report - Revenue
As of February 28, 2023

Technology Tax Funds

Technology Maintenance Match
June 30 Balance

Debt Service Fund Total

Budget	Received	Anticipated Receipts	Percent Received
498,123	493,802	4,321	99.1%
458,713	458,713	0	0.0%
956,836	952,514	4,322	99.5%

Prior Year Budget	Prior Year Received
495,236	500,946
476,852	476,852
972,088	977,798

Match Tax MCI/Reading Funds

Minor Capital Tax Receipts
Minor Capital Improvements State Revenue
Enhanced MCI State
Reading/Opp Match Tax Revenue
June 30 Balance

Match Tax/Reading Funds Total

Budget	Received	Anticipated Receipts	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	-	0.0%
4,106,588	2,972,201	-	72.4%

Prior Year Budget	Prior Year Received
1,468,631	1,485,366
-	-
-	-
1,468,631	1,485,366

Federal Funds & Other Aid

Title I
Title II
Title III
Title IV
Perkins
IDEA Part B 611
IDEA 619
ESSR II & ESSR III PY

Federal Fund Total

Budget	Received	Anticipated Receipts	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	307,877	-	110.8%
3,047,361	3,047,361	-	100.0%
110,181	110,181	-	0.0%
19,085,668	19,085,688	-	0.0%
27,427,463	27,457,483	-	100.1%

Prior Year Budget	Prior Year Received
3,422,892	3,429,506
710,559	710,079
49,742	49,718
369,206	373,527
257,387	259,994
3,009,048	3,068,025
215,000	773,331
36,037,638	36,045,632
44,071,472	44,709,812

Child Nutrition Funds

State Cafeteria Salaries
Child Nutrition Revenue

Child Nutrition Funds Total

Budget	Received	Anticipated Receipts	Percent Received
1,250,000	1,249,775	225	100.0%
4,225,000	2,026,137	2,198,863	48.0%
5,475,000	3,275,912	2,199,088	59.8%

Prior Year Budget	Prior Year Received
1,250,000	1,084,073
4,025,000	5,743,410
5,275,000	6,827,483

Grand Total

257,768,379	239,032,872	23,444,926	92.7%
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218,540,907	219,822,471
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BUSH

10,000,000	10,000,000	-	
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25,000,000

Reserve -98036

3,200,000	3,200,000	-	100.0%
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Operating Unit Expenditure Summary as February 28, 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%	61,141,541	67.71%	61,141,541	67.71%	29,161,436	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	58,009,576	0	0.00%	38,755,433	66.81%	38,755,433	66.81%	19,254,143	54,093,930	54,868,077
	Subtotal	148,312,553	0	0.00%	99,896,974	67.36%	99,896,974	67.36%	48,415,579	140,040,401	140,077,707
99900000	Board Of Ed/District Expenses	30,000	242	0.81%	14,107	47.02%	14,349	47.83%	15,651	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	13,506	12.62%	55,817	52.17%	69,323	64.79%	37,677	129,000	96,380
99910100	Superintendent	34,000	41	0.12%	8,337	24.52%	8,378	24.64%	25,622	44,000	32,301
99910110	Student Services	205,000	49,902	24.34%	98,879	48.23%	148,781	72.58%	56,219	205,000	203,720
99910115	Academic Support	95,000	0	0.00%	16,911	17.80%	16,911	17.80%	78,089	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	92,136	6.00%	944,768	61.51%	1,036,903	67.51%	499,097	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	115,125	7.32%	894,714	56.86%	1,009,839	64.17%	563,804	1,573,643	1,571,170
99921000	Support Services	1,425,000	496,761	34.86%	897,715	63.00%	1,394,476	97.86%	30,524	2,113,000	1,222,467
99921050	Special Education	2,542,500	697,992	27.45%	622,452	24.48%	1,320,444	51.93%	1,222,056	2,427,500	2,578,408
99930400	Cscrp	105,500	0	0.00%	69,655	66.02%	69,655	66.02%	35,845	105,500	100,274
99940000	Business Office/Finance	1,717,500	178,649	10.40%	1,252,136	72.90%	1,430,785	83.31%	286,715	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	813,805	20.76%	2,559,115	65.28%	3,372,920	86.04%	547,080	3,920,000	3,917,830
99950000	Personnel/Hr	104,500	10,050	9.62%	52,732	50.46%	62,782	60.08%	41,718	194,500	177,521
99960200	Operations/Utilities	2,660,000	599,439	22.54%	2,143,701	80.59%	2,743,139	103.13%	-83,139	2,860,000	2,816,452
99960300	District Transportation	7,149,680	492,085	6.88%	5,105,110	71.40%	5,597,195	78.29%	1,552,485	5,749,680	6,360,982
99970675	OtherState Salaries/Opp funds	3,311,992	6,309	0.19%	827,880	25.00%	834,189	25.19%	2,477,803	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	9,427	2.16%	2,052	0.47%	11,479	2.63%	424,702	0	0
99970650	Safety & Security	1,172,621	5,079	0.43%	564,591	48.15%	569,670	48.58%	602,951	590,000	492,986
99990050	Elementary Education Support	81,800	41	0.05%	40,468	49.47%	40,510	49.52%	41,290	81,800	26,278
99990060	Secondary Education Support	294,000	116,052	39.47%	200,654	68.25%	316,706	107.72%	-22,706	325,000	290,502
9310110A	Hanby Elementary School	84,295	4,555	5.40%	14,048	16.66%	18,603	22.07%	65,692	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	6,195	7.26%	56,167	65.84%	62,362	73.11%	22,943	85,305	77,860
9310124A	Forwood Elementary School	54,405	1,899	3.49%	24,809	45.60%	26,708	49.09%	27,697	54,405	33,279
9310128A	Lancashire Elementary School	79,980	9,313	11.64%	54,354	67.96%	63,667	79.60%	16,313	79,980	61,379
9310130A	Lombardy Elementary School	77,035	4,718	6.12%	48,432	62.87%	53,150	68.99%	23,885	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	7,075	9.72%	48,880	67.18%	55,955	76.90%	16,805	72,760	49,997
9310176A	Mount Pleasant Elementary School	122,265	7,193	5.88%	63,702	52.10%	70,895	57.98%	51,370	122,265	117,169
9310151A	Claymont Elementary School	149,360	13,740	9.20%	61,386	41.10%	75,126	50.30%	74,234	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	5,755	6.38%	54,970	60.91%	60,725	67.29%	29,525	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	9,264	5.30%	82,127	47.01%	91,391	52.32%	83,293	174,683	172,651
9310178A	Springer Middle School	161,850	6,015	3.72%	86,252	53.29%	92,267	57.01%	69,583	161,850	124,415
9310180A	Talley Middle School	184,993	11,100	6.00%	91,123	49.26%	102,223	55.26%	82,770	184,993	171,085
9310190A	Brandywine High School	182,542	18,489	10.13%	87,062	47.69%	105,550	57.82%	76,992	182,542	172,441
9310194A	Concord High School	184,140	12,461	6.77%	144,851	78.66%	157,311	85.43%	26,829	184,140	184,103
9310196A	Mount Pleasant High School	341,882	21,311	6.23%	214,052	62.61%	235,363	68.84%	106,519	341,882	341,869
9310170B	ECAP	822,000	3,162	0.38%	543,918	66.17%	547,080	66.55%	274,920	822,000	772,963
	Subtotal	31,984,663	3,838,885	12.00%	18,047,927	56.43%	21,886,812	68.43%	10,097,851	29,002,868	25,246,749

Operating Unit Expenditure Summary as February 28, 2023
Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended Amount	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated
99930200	Special Education Unique Alternatives	1,776,247	468,795	26.39%	498,306	28.05%	967,101	54.45%	809,146	1,876,247	1,020,719
99970020	Special Education Tuition tax(includes :	12,378,598	1,235,026	9.98%	7,596,639	61.37%	8,831,665	71.35%	3,546,933	14,799,750	14,591,783
9310108A	SITE	59,300	4,143	6.99%	10,646	17.95%	14,789	24.94%	44,511	42,000	40,931
9310510A	Charles W. Bush School	130,625	2,879	2.20%	-24,804	-18.99%	-21,925	-16.78%	152,550	130,625	75,454
Subtotal		14,344,770	1,710,843	11.93%	8,080,787	56.33%	9,791,630	68.26%	4,553,140	16,848,622	15,728,887
Total Operating		194,641,986	5,549,728	2.85%	126,025,688	64.75%	131,575,416	67.60%	63,066,570	185,891,891	181,053,342
99970000	Local Debt Service	7,031,425	0	0.00%	5,758,954	81.90%	5,758,954	81.90%	1,272,471	7,430,985	7,247,255
99970200	Minor Capital Improvements	2,758,959	471,960	17.11%	100,532	3.64%	572,492	20.75%	2,186,467	1,540,883	1,687,987
99960000	Child Nutrition Operations	5,475,000	58,082	1.06%	4,642,688	84.80%	4,700,770	85.86%	774,230	5,275,000	6,590,001
99940500	Title I	3,697,800	45,422	1.23%	956,834	25.88%	1,002,256	27.10%	2,695,544	3,422,892	2,363,451
99940501	IDEA 611	3,047,361	102	0.00%	846,616	27.78%	846,718	27.79%	2,200,643	3,009,048	1,825,642
99940502	Title II	753,096	0	0.00%	305,690	40.59%	305,690	40.59%	447,406	710,559	501,687
99940503	Title III	56,484	616	1.09%	4,852	8.59%	5,468	9.68%	51,016	49,742	15,043
99940504	Perkins	277,877	5,615	2.02%	64,193	23.10%	69,807	25.12%	208,070	257,387	133,018
99940410	Title IV	398,996	141,535	35.47%	61,326	15.37%	202,862	50.84%	196,134	0	0
99940507	IDEA 619	110,181	2,494	2.26%	0	0.00%	2,494	2.26%	107,687	373,527	193,541
Subtotal		23,607,179	725,826	3.07%	12,741,685	53.97%	13,467,511	57.05%	10,139,668	22,070,023	20,557,626
Total Expenses		218,249,165	6,275,554	2.88%	138,767,373	63.58%	145,042,927	66.46%	73,206,238	207,961,914	201,610,968
99970100	Major Capital Improvements	10,000,000	0		0		0				

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

Operating Unit Expenditure Summary as February 28, 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	\$54.43	\$60,558.96	60,613.39
99910000 - Public Communications			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
99920000 - Curriculum/Instructional	\$0.00	\$52,266.43	52,266.43
99920600 - Technology (Instructional)	\$2,998.00	\$359,414.91	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	\$2,000.00	\$143,465.96	145,465.96
99940000 - Business Office/Finance	\$0.00	\$129,541.23	129,541.23
99940050 - Facilities Management	\$168,148.43	\$194,576.25	362,724.68
99940200 - Division I Sal/Other State Prg	\$0.00	\$307,877.49	307,877.49
99940410 - Competitive State Grants	\$16,394.96	\$284,404.24	300,799.20
99940500 - Federal Funds A	\$88,592.88	\$1,539,392.40	1,627,985.28
99940501 - Federal Funds B	\$54,114.99	\$1,306,394.11	1,360,509.10
99940502 - Federal Funds C	\$4,000.00	\$211,937.03	215,937.03
99940503 - Federal Funds D	\$14,135.80	\$18,203.04	32,338.84
99940504 - Federal Funds E	\$0.00	\$176,026.67	176,026.67
99940505 - Federal Funds F	\$390,374.34	\$484,009.81	874,384.15
99940506 - Federal Funds G	\$125,458.11	\$1,832,513.51	1,957,971.62
99940507 - Federal Funds H	\$8,429.56	\$127,927.92	136,357.48
99940508 - Federal Funds I	\$112,175.01	\$856,244.54	968,419.55
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	\$40,834.04	\$241,241.15	282,075.19
99970020 - Local Tuition Tax	\$20.17	\$660,230.59	660,250.76
99970100 - Major Cap	\$5,262,054.11	\$850,794.90	6,112,849.01
99970200 - Minor Cap	\$445,241.50	\$1,069,001.81	1,514,243.31
99970675 - Other District Programs	\$0.00	\$350,980.52	350,980.52
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
	6,766,460	12,074,096	18,840,556

Operating Unit Expenditure Summary as February 28, 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	125,458	3,804,888	3,930,346	5,412,424
99940508	Salary Misc ESSR	4,214,592	86,962	2,180,592	2,267,554	1,947,038
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	27,505	2,774,259	2,801,764	103,236
9310102F	Support Services ESSER	1,002,999	387,742	484,513	872,255	130,744
9310102G	Special Education ESSER	144,210	40,250	118,439	158,689	-14,478
9310102H	Business Office Finance - ESSER	265,000	201,813	15,016	216,829	48,171
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	100,770	1,874,879	1,975,649	2,781,937
9310102J	Personnel HR ESSER	200,000	7,500	30,976	38,476	161,524
9310102K	Transportation ESSER	650,000	11,562	153,688	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	190,503	190,503	504,561
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	29,232	29,232	77,628
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	103,006	104,731	3,559
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	5,125	72,734	77,859	58,901
9310196E	Mount Pleasant HS ESSER	140,140	0	108,415	108,415	31,725
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		36,037,638	1,072,105	19,962,244	21,034,349	15,003,289

Operating Unit Expenditure Summary as February 28, 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	973,234	973,234	140,544
99940508	Federal Funds I-Misc all other	1,725,144	642	1,302,432	1,303,074	422,070
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	Student 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	4,513	98,825	61,175
9310102H	indirect	777,185		777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	88,730	1,371,375	1,460,106	577,187
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	11,102,654	216,621	10,711,020	10,927,642	175,012

Operating Unit Expenditure Summary as February 28, 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	125,458	2,831,654	2,957,112	5,271,881
99940508	Federal Funds I-Positive Change Academic	2,489,448	86,320	878,159	964,479	1,524,968
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	27,505	261,762	289,267	1,155,733
9310102F	Student Support Services - ESSER	807,998	387,742	342,092	729,834	78,164
9310102G	Special Education - ESSER	72,097	40,250	0	40,250	31,847
9310102H	Business Office Finance - ESSER	105,000	107,500	10,503	118,003	-13,003
9310102H	indirect	1,745,449	0	1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	12,040	503,504	515,544	2,204,750
9310102J	Personnel HR - ESSER	200,000	7,500	30,976	38,476	161,524
9310102K	Transportation - ESSER	325,000	11,562	153,688	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	102,200	102,200	437,800
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	3,565	3,565	62,195
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	12,767	12,767	53,873
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	1,050	32,972	34,022	50,138
9310196E	Mount Pleasant HS - ESSER	86,240	0	2,238	2,238	84,002
9310510E	Charles W Bush - ESSER	21,600	0	0	0	21,600
Total ESSERIII		24,934,984	855,484	9,251,224	10,106,708	14,828,276

Brandywine School District
FY23 CASH FLOW ANALYSIS
February 23, 2023

	3-Pay				
	March Projected	April Projected	May Projected	June Projected	Balance as of June 30, 2023
BEGINNING BALANCES:					
Local Funds (98000)	25,384,436	21,642,011	18,347,211	14,516,037	8,641,833
Division II (00159, 05165)	2,092,694	1,569,521	1,046,347	523,173	-
Division III (05186)	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-
TOTAL BEGINNING BALANCES	27,477,130	23,211,532	19,393,558	15,039,210	\$ 8,641,833
MONTHLY REVENUES:					Restricted* for Expenses through 9/30
Local Funds (98000)	291,608	739,233	202,859	159,595	
Division II (00159, 05165)	-	-	-	-	\$ 8,850,000
Division III (05186)	-	-	-	-	
Education Sustainment (05289)	-	-	-	-	
TOTAL MONTHLY REVENUES	291,608	739,233	202,859	159,595	
TOTAL AVAILABLE FUNDS	27,768,738	23,950,765	19,596,417	15,198,805	
MONTHLY EXPENDITURES					
Local Funds (98000)	733,799	733,799	733,799	733,799	
Local Funds Salaries (98000)	4,300,234	4,300,234	4,300,234	6,300,000	
Division II (00159, 05165)	523,173	523,174	523,173	523,174	
Division III (05186)	-	-	-	-	
Education Sustainment (05289)	-	-	-	-	
TOTAL MONTHLY EXPENDITURES	5,557,206	5,557,207	5,557,206	7,556,973	