



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

April 30, 2023

## MONTHLY REPORT INDEX

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**Brandywine School District Financial Report - Revenue**  
**As of April 30, 2023**

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
<b>Local Funds</b>						
Current Expense Tax Receipts	64,191,569	63,622,484	569,085	99.1%	63,648,331	64,490,049
Interest	75,000	218,095	-	290.8%	145,000	-
Choice	1,777,157	1,740,676	36,481	97.9%	1,944,789	1,944,789
Charter	(5,814,829)	(5,814,829)	-	100.0%	(5,848,763)	(5,848,767)
Miscellaneous	625,000	670,006	-	107.2%	100,000	99,386
Indirect	229,406	115,362	114,044	50.3%	-	-
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>71,016,757</b>	<b>719,610</b>	<b>99.3%</b>	<b>72,197,454</b>	<b>72,893,554</b>
<b>State Funds</b>						
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	72,668	-	181.7%	-	-
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>12,367,543</b>	<b>238,960</b>	<b>98.8%</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	5,659,028	-	115.5%	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	-	100.0%	-	-
Unique Alternative	1,776,247	1,161,431	614,816	65.4%	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 (includes other federal in current FY funds)	240,000	863,396	-	359.7%	200,000	27,291
<b>State Fund Total</b>	<b>102,214,962</b>	<b>86,551,537</b>	<b>17,067,690</b>	<b>84.7%</b>	<b>102,271,981</b>	<b>102,219,105</b>
<b>Total State and Local Operating Budget</b>	<b>186,275,974</b>	<b>169,935,837</b>	<b>18,026,260</b>	<b>91.2%</b>	<b>174,469,435</b>	<b>175,112,659</b>
<b>Tuition Funds</b>						
Tuition Tax Receipts	14,668,865	14,568,756	100,109	99.3%	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)	(512,306)	-	100.0%	(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>16,798,601</b>	<b>460,949</b>	<b>109.9%</b>	<b>17,697,524</b>	<b>17,695,430</b>
<b>Other Local Funds</b>						
Tuition Bush Program	125,000	95,264	29,736	76.2%	125,000	-
Erate	40,000	-	40,000	0.0%	40,000	-
Facility & Pool Rental	150,000	180,667	-	120.4%	140,000	143,816
Indirect Costs	-	-	-	0.0%	2,775,000	2,773,904
Other Local Revenue	225,000	94,197	130,803	41.9%	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>6,510,675</b>	<b>200,539</b>	<b>97.5%</b>	<b>28,953,152</b>	<b>28,738,482</b>
<b>Debt Service Funds</b>						
Debt Service Tax Receipts	7,385,963	7,373,203	12,760	99.8%	7,343,156	7,427,077
Interest Income	20,000	20,115	-	100.6%	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>11,551,277</b>	<b>12,760</b>	<b>99.9%</b>	<b>11,341,292</b>	<b>11,403,213</b>

**Brandywine School District Financial Report - Revenue**

**As of April 30, 2023**

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
<b>Technology Tax Funds</b>						
Technology Maintenance Match	498,123	497,313	810	99.8%	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>956,025</b>	<b>811</b>	<b>99.9%</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	809,767	-	97.8%	-	-
June 30 Balance	519,470	519,470	-	0.0%	-	-
<b>Match Tax/Reading Funds Total</b>	<b>4,106,588</b>	<b>2,972,201</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	-	100.0%	215,000	773,331
ESSR II & ESSR III PY	19,085,668	19,085,688	-	100.0%	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	3,372,311	852,689	79.8%	4,025,000	5,743,410
<b>Child Nutrition Funds Total</b>	<b>5,475,000</b>	<b>4,622,086</b>	<b>852,914</b>	<b>84.4%</b>	<b>5,275,000</b>	<b>6,827,483</b>
<b>Grand Total</b>	<b>257,768,379</b>	<b>243,974,184</b>	<b>19,554,232</b>	<b>94.6%</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>100.0%</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 April 30, 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%	76,288,008	84.48%	76,288,008	84.48%	14,014,969	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	58,009,576	0	0.00%	45,770,054	78.90%	45,770,054	78.90%	12,239,522	54,093,930	54,868,077
	<b>Subtotal</b>	<b>148,312,553</b>	<b>0</b>	<b>0.00%</b>	<b>122,058,062</b>	<b>82.30%</b>	<b>122,058,062</b>	<b>82.30%</b>	<b>26,254,491</b>	<b>140,040,401</b>	<b>140,077,707</b>
99900000	Board Of Ed/District Expenses	30,000	242	0.81%	15,568	51.89%	15,810	52.70%	14,190	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%	69,323	64.79%	69,323	64.79%	37,677	129,000	96,380
99910100	Superintendent	34,000	20	0.06%	12,792	37.62%	12,812	37.68%	21,188	44,000	32,301
99910110	Student Services	205,000	32,343	15.78%	108,991	53.17%	141,334	68.94%	63,666	205,000	203,720
99910115	Academic Support	95,000	18,581	19.56%	18,331	19.30%	36,911	38.85%	58,089	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	101,973	6.64%	997,720	64.96%	1,099,692	71.59%	436,308	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	117,447	7.46%	1,046,795	66.52%	1,164,242	73.98%	409,401	1,573,643	1,571,170
99921000	Support Services	1,425,000	276,025	19.37%	615,100	43.16%	891,125	62.54%	533,875	2,113,000	1,222,467
99921050	Special Education	2,542,500	394,520	15.52%	1,098,796	43.22%	1,493,316	58.73%	1,049,184	2,427,500	2,578,408
99930400	Cscrp	105,500	0	0.00%	85,569	81.11%	85,569	81.11%	19,931	105,500	100,274
99940000	Business Office/Finance	1,717,500	182,160	10.61%	1,503,621	87.55%	1,685,781	98.15%	31,719	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	696,513	17.77%	3,075,076	78.45%	3,771,590	96.21%	148,410	3,920,000	3,917,830
99950000	Personnel/Hr	104,500	8,159	7.81%	66,587	63.72%	74,746	71.53%	29,754	194,500	177,521
99960200	Operations/Utilities	2,660,000	494,984	18.61%	2,697,497	101.41%	3,192,481	120.02%	-532,481	2,860,000	2,816,452
99960300	District Transportation	7,149,680	341,947	4.78%	6,505,858	91.00%	6,847,805	95.78%	301,875	5,749,680	6,360,982
99970675	OtherState Salaries/Opp funds	3,311,992	841	0.03%	1,342,576	40.54%	1,343,416	40.56%	1,968,576	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	3,097	0.71%	25,738	5.90%	28,834	6.61%	407,347	0	0
99970650	Safety & Security	1,172,621	1,432	0.12%	707,998	60.38%	709,430	60.50%	463,191	590,000	492,986
99990050	Elementary Education Support	81,800	8,000	9.78%	42,516	51.97%	50,516	61.75%	31,285	81,800	26,278
99990060	Secondary Education Support	294,000	60,547	20.59%	188,624	64.16%	249,171	84.75%	44,829	325,000	290,502
9310110A	Hanby Elementary School	84,295	4,823	5.72%	25,271	29.98%	30,094	35.70%	54,201	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	8,965	10.51%	62,969	73.82%	71,934	84.33%	13,371	85,305	77,860
9310124A	Forwood Elementary School	54,405	5,310	9.76%	33,342	61.28%	38,652	71.04%	15,753	54,405	33,279
9310128A	Lancashire Elementary School	79,980	13,993	17.50%	61,929	77.43%	75,922	94.93%	4,058	79,980	61,379
9310130A	Lombardy Elementary School	77,035	3,538	4.59%	58,059	75.37%	61,597	79.96%	15,438	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	2,381	3.27%	61,120	84.00%	63,500	87.27%	9,260	72,760	49,997
9310176A	Mount Pleasant Elementary School	122,265	9,150	7.48%	79,399	64.94%	88,549	72.42%	33,716	122,265	117,169
9310151A	Claymont Elementary School	149,360	14,383	9.63%	85,321	57.12%	99,704	66.75%	49,656	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	2,247	2.49%	66,408	73.58%	68,654	76.07%	21,596	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	10,555	6.04%	113,820	65.16%	124,375	71.20%	50,309	174,683	172,651
9310178A	Springer Middle School	161,850	9,361	5.78%	103,637	64.03%	112,997	69.82%	48,853	161,850	124,415
9310180A	Talley Middle School	184,993	13,528	7.31%	106,701	57.68%	120,230	64.99%	64,763	184,993	171,085
9310190A	Brandywine High School	182,542	11,909	6.52%	123,670	67.75%	135,579	74.27%	46,963	182,542	172,441
9310194A	Concord High School	184,140	7,898	4.29%	153,063	83.12%	160,961	87.41%	23,179	184,140	184,103
9310196A	Mount Pleasant High School	341,882	25,417	7.43%	251,180	73.47%	276,597	80.90%	65,285	341,882	341,869
9310170B	ECAP	822,000	314	0.04%	682,965	83.09%	683,279	83.12%	138,721	822,000	772,963
	<b>Subtotal</b>	<b>31,984,663</b>	<b>2,882,601</b>	<b>9.01%</b>	<b>22,293,929</b>	<b>69.70%</b>	<b>25,176,530</b>	<b>78.71%</b>	<b>6,808,133</b>	<b>29,002,868</b>	<b>25,246,749</b>

## Operating Unit Expenditure Summary as April 30, 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
99930200	Special Education Unique Alternatives	1,776,247	296,346	16.68%	716,708.10	40.35%	1,013,054	57.03%	763,193	1,876,247	1,020,719
99970020	Special Education Tuition tax(includes	12,378,598	946,124	7.64%	9,679,392.18	78.19%	10,625,516	85.84%	1,753,082	14,799,750	14,591,783
9310108A	SITE	59,300	2,340	3.95%	14,184.91	23.92%	16,525	27.87%	42,775	42,000	40,931
9310510A	Charles W. Bush School	130,625	34,547	26.45%	-16,700.05	-12.78%	17,847	13.66%	112,778	130,625	75,454
99980000	Summer School (New)										
	<b>Subtotal</b>	<b>14,344,770</b>	<b>1,279,357</b>	<b>8.92%</b>	<b>10,393,585</b>	<b>72.46%</b>	<b>11,672,942</b>	<b>81.37%</b>	<b>2,671,828</b>	<b>16,848,622</b>	<b>15,728,887</b>
	<b>Total Operating</b>	<b>194,641,986</b>	<b>4,161,957</b>	<b>2.14%</b>	<b>154,745,576</b>	<b>79.50%</b>	<b>158,907,534</b>	<b>81.64%</b>	<b>35,734,453</b>	<b>185,891,891</b>	<b>181,053,342</b>
99970000	Local Debt Service	7,031,425	0	0.00%	7,031,425	100.00%	7,031,425	100.00%	0	7,430,985	7,247,255
99970200	Minor Capital Improvements	2,758,959	808,735	29.31%	435,595	15.79%	1,244,330	45.10%	1,514,629	1,540,883	1,687,987
99960000	Child Nutrition Operations	5,475,000	32,186	0.59%	5,975,982	109.15%	6,008,168	109.74%	-533,168	5,275,000	6,590,001
99940500	Title I	3,697,800	113,233	3.06%	1,455,041	39.35%	1,568,274	42.41%	2,129,526	3,422,892	2,363,451
99940501	IDEA 611	3,047,361	56,435	1.85%	1,182,686	38.81%	1,239,121	40.66%	1,808,240	3,009,048	1,825,642
99940502	Title II	753,096	7,908	1.05%	398,378	52.90%	406,286	53.95%	346,810	710,559	501,687
99940503	Title III	56,484	2,250	3.98%	7,891	13.97%	10,141	17.95%	46,343	49,742	15,043
99940504	Perkins	277,877	81,778	29.43%	79,611	28.65%	161,388	58.08%	116,489	257,387	133,018
99940410	Title IV	398,996	105,741	26.50%	115,969	29.07%	221,709	55.57%	177,287	0	0
99940507	IDEA 619	110,181	1,150	1.04%	4,360	3.96%	5,510	5.00%	104,671	373,527	193,541
	<b>Subtotal</b>	<b>23,607,179</b>	<b>1,209,416</b>	<b>5.12%</b>	<b>16,686,937</b>	<b>70.69%</b>	<b>17,896,353</b>	<b>75.81%</b>	<b>5,710,826</b>	<b>22,070,023</b>	<b>20,557,626</b>
	<b>Total Expenses</b>	<b>218,249,165</b>	<b>5,371,373</b>	<b>2.46%</b>	<b>171,432,513</b>	<b>78.55%</b>	<b>176,803,886</b>	<b>81.01%</b>	<b>41,445,279</b>	<b>207,961,914</b>	<b>201,610,968</b>
99970100	Major Capital Improvements	10,000,000	0		0		0				

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, 2023**  
**Prior Year Appropriation Expenditures**

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	0	2,914	2,914
9310110A - Hanby Elementary School	0	8,703	8,703
9310112A - Carrcroft Elementary School	0	19,575	19,575
9310124A - Forwood Elementary School	0	2,635	2,635
9310128A - Lancashire Elementary School	0	11,645	11,645
9310130A - Lombardy Elementary School	0	519	519
9310132A - Maple Lane Elementary School	0	10,776	10,776
9310151A - Claymont Elementary School	0	14,332	14,332
9310156A - David W. Harlan Es	0	1,388	1,388
9310170A - Pierre S. Dupont MS	0	3,170	3,170
9310170B - PS Elementary ECAP	0	53,828	53,828
9310176A - Mount Pleasant ES	0	26,730	26,730
9310178A - Springer Middle School	0	1,076	1,076
9310180A - Talley Middle School	0	4,454	4,454
9310190A - Brandywine High School	0	8,322	8,322
9310194A - Concord High School	0	4,561	4,561
9310196A - Mount Pleasant HS	0	21,490	21,490
9310510A - Charles W. Bush School	40	60,559	60,599
99910000 - Public Communications	0	0	0
99910100 - Superintendent	0	37	37
99910110 - Assistant Superintendent 1	0	9,206	9,206
99910115 - ASSISTANT SUPERINTENDENT 2	0	0	0
99920000 - Curriculum/Instructional	0	52,031	52,031
99920600 - Technology (Instructional)	2,998	359,415	362,413
99921000 - Support Services	0	49,393	49,393
99921050 - Special Education	237	231,675	231,911
99930200 - Special School Tuition Payment	0	145,466	145,466
99940000 - Business Office/Finance	0	86,823	86,823
99940050 - Facilities Management	133,465	268,546	402,011
99940200 - Division I Sal/Other State Prg	0	453,449	453,449
99940410 - Competitive State Grants	0	300,841	300,841
99940500 - Federal Funds A	79,084	1,578,372	1,657,457
99940501 - Federal Funds B	53,950	1,315,464	1,369,414
99940502 - Federal Funds C	0	217,887	217,887
99940503 - Federal Funds D	14,136	18,203	32,339
99940504 - Federal Funds E	0	176,212	176,212
99940505 - Federal Funds F	355,782	584,333	940,115
99940507 - Federal Funds H	307	136,050	136,357
99940800 - Data Collection & Reporting	980	83,043	84,023
99950000 - Personnel/Hr	0	19,759	19,759
99960000 - Child Nutrition Operations	0	54,576	54,576
99960200 - Operations/Utilities	0	162,603	162,603
99960300 - State Transportation	17,234	264,841	282,075
99970020 - Local Tuition Tax	20	660,231	660,251
99970100 - Major Cap	5,209,642	903,703	6,113,345
99970200 - Minor Cap	235,527	1,303,776	1,539,303
99970675 - Other District Programs	0	376,599	376,599
99970650 - Student Services	0	497	497
99990050 - MRG OF ELEMENTARY ED	0	11,692	11,692
99990060 - MGR OF SECONDARY ED	0	27,000	27,000
99980000 - Summer School	0	0	0
	<b>6,103,402</b>	<b>10,108,401</b>	<b>16,211,802</b>

**Operating Unit Expenditure Summary as April 30, 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	0	4,817,728	4,817,728	4,525,042
99940508	Salary Misc ESSR	4,214,592	11,080	2,642,584	2,653,664	1,560,928
99980000	Summer School (New)	0	0	126	126	-126
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	816,256	816,256	813,156
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSER	105,808	0	455,003	455,003	-349,195
9310102A	Superintendent ESSER	1,159,660	23,777	411,543	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	44,718	2,987,726	3,032,444	1,243,639
9310102E	Technology Instruction ESSER	2,905,000	2,124	2,797,764	2,799,888	105,112
9310102F	Support Services ESSER	1,002,999	314,399	557,856	872,255	130,744
9310102G	Special Education ESSER	144,210	37,650	158,689	196,339	-52,128
9310102H	Business Office Finance - ESSER	265,000	54,465	19,451	73,916	191,084
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,504,104	2,159,090	3,663,194	1,094,392
9310102J	Personnel HR ESSER	200,000	0	38,476	38,476	161,524
9310102K	Transportation ESSER	650,000	9,855	155,395	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	248,896	248,896	446,167
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	3,799	29,232	33,031	73,829
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	52,802	52,802	39,498
9310178E	Springer Middle School ESSER	108,290	0	104,731	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	10,041	77,639	87,679	49,081
9310196E	Mount Pleasant HS ESSER	140,140	27,064	109,038	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		<b>36,037,638</b>	<b>2,087,832</b>	<b>21,952,204</b>	<b>24,040,036</b>	<b>11,997,602</b>



## Operating Unit Expenditure Summary as April 30, 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		973,234	973,234	140,544
99940508	Federal Funds I-Misc all other	1,725,144		1,291,465	1,291,465	433,680
99980000	Summer School (New)	0			0	0
99990100	Curriculum Instructional - ESSER	651,056		501,322	501,322	149,734
99990110	Personnel HR - ESSER-EPER	19,938			0	19,938
99990970	Special Education - ESSER	52,904		204,375	204,375	-151,471
9310102A	Superintendent - ESSER	572,000	23,777	411,543	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		1,294,806	1,294,806	-117,729
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		4,641	4,641	155,359
9310102H	indirect	777,185		777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	61,600	1,398,505	1,460,106	577,187
9310102J	Personnel HR - ESSER	0			0	0
9310102K	Transportation - ESSER	325,000			0	325,000
9310102L	Mgr of Elementary Ed - ESSER	0			0	0
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		49,651	49,651	-27,451
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	0
9310132E	Maple Lane-ESSER	20,500		45,164	45,164	-24,664
9310151E	Claymont - ESSER	41,100	3,799	25,667	29,466	11,634
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		91,964	91,964	-50,314
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	1,703	39,762	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>90,879</b>	<b>10,732,060</b>	<b>10,822,939</b>	<b>279,715</b>

**Operating Unit Expenditure Summary as April 30, 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		3,844,494	3,844,494	4,384,499
99940508	Federal Funds I-Positive Change Acade	2,489,448	11,080.00	1,351,120	1,362,200	1,127,248
99980000	Summer School (New)	0		126	126	-126
99990100	Curriculum Instructional - ESSER	978,355		314,933	314,933	663,422
99990110	Personnel HR - ESSER	86,220			0	86,220
99990970	Special Education - ESSER	52,904		250,628	250,628	-197,724
9310102A	Superintendent - ESSER	587,660			0	587,660
9310102B	Assist Superintendent 1 - ESSER	0			0	0
9310102C	Assist Superintendent 2 - ESSER	205,000			0	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	44,718.42	1,692,919	1,737,638	1,361,368
9310102E	Technology Instruction - ESSER	1,445,000	2,124.06	285,267	287,391	1,157,609
9310102F	Student Support Services - ESSER	807,998	314,399.36	415,435	729,834	78,164
9310102G	Special Education - ESSER	72,097	37,650.00	40,250	77,900	-5,803
9310102H	Business Office Finance - ESSER	105,000	54,464.98	14,810	69,275	35,725
9310102H	indirect	1,745,449		1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	1,442,503.59	760,585	2,203,089	517,205
9310102J	Personnel HR - ESSER	200,000		38,476	38,476	161,524
9310102K	Transportation - ESSER	325,000	9,854.86	155,395	165,249	159,751
9310102L	Mgr of Elementary Ed - ESSER	400,000			0	400,000
9310102M	Mgr of Secondary Ed - ESSER	540,000		160,594	160,594	379,406
9310102N	ECAP	5,200		563	563	4,637
9310108E	Site	2,800			0	2,800
9310110E	Hanby - ESSER	39,520		2,375	2,375	37,145
9310112E	Carrcroft - ESSER	35,520		4,244	4,244	31,276
9310124E	Forwood - ESSER	28,720			0	28,720
9310128E	Lancashire-ESSER	41,600		45,154	45,154	-3,554
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		3,565	3,565	62,195
9310156E	Harlan plus - ESSER Pre K	30,160			0	30,160
9310170E	PS DuPont - ESSER	74,560			0	74,560
9310176E	Mount Pleasant ES - ESSER	56,800		1,439	1,439	55,361
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	44,756.00		44,756	30,444
9310194E	Concord HS - ESSER	84,160	8,337.86	37,876	46,214	37,946
9310196E	Mount Pleasant HS - ESSER	86,240	27,064.21	2,861	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600			0	21,600
	<b>Total ESSERIII</b>	<b>24,934,984</b>	<b>1,996,953</b>	<b>11,220,144</b>	<b>13,217,098</b>	<b>11,717,886</b>

**Brandywine School District**  
**FY23 CASH FLOW**  
**April 30, 2023**

	3-Pay		
	May Projected	June Projected	Balance as of June 30, 2023
BEGINNING BALANCES:			
Local Funds (98000)	19,781,029	15,720,481	8,580,338
Division II (00159, 05165)	1,090,522	545,261	-
Division III (05186)	-	-	-
Education Sustainment (05289)	-	-	-
<b>TOTAL BEGINNING BALANCES</b>	<b>20,871,551</b>	<b>16,265,742</b>	<b>\$ 8,580,338</b>
MONTHLY REVENUES:			Restricted* for Expenses through 9/30
Local Funds (98000)	790,328	159,595	
Division II (00159, 05165)	-	-	<b>\$ 8,850,000</b>
Division III (05186)	-	-	
Education Sustainment (05289)	-	-	
<b>TOTAL MONTHLY REVENUES</b>	<b>790,328</b>	<b>159,595</b>	
<b>TOTAL AVAILABLE FUNDS</b>	<b>21,661,879</b>	<b>16,425,337</b>	
MONTHLY EXPENDITURES			
Local Funds (98000)	1,111,534	733,515	
Local Funds Salaries (98000)	4,739,342	6,566,223	
Division II (00159, 05165)	545,261	545,261	
Division III (05186)	-	-	
Education Sustainment (05289)	-	-	
<b>TOTAL MONTHLY EXPENDITURES</b>	<b>6,396,137</b>	<b>7,844,999</b>	