



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

May 31, 2023

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Brandywine School District Financial Report - Revenue

As of May 31, 2023

Local Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Current Expense Tax Receipts	64,191,569	64,662,372	-	100.7%	63,648,331	64,490,049
Interest	75,000	295,416	-	393.9%	145,000	-
Choice	1,777,157	1,786,419	-	100.5%	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%	2,775,000	2,773,904
June 30 Opening	10,464,963	10,464,963	-	100.0%	12,208,097	12,208,097
Local Fund Total	71,548,266	72,179,709	114,044	100.9%	74,972,454	75,667,458

State Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
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
Total Discretionary State Revenue	12,512,746	12,367,543	238,960	98.8%		

Categorical State Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Formula Salaries & OEC's	90,302,977	84,181,505	6,121,472	93.2%	83,874,792	83,464,388
State Transportation	4,900,942	5,682,764	-	116.0%	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	-	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	37,113	2,887	92.8%	40,000	41,163
Cost Recovery	105,500	105,462	38	100.0%	105,500	105,000
Other State Revenue (includes other federal in current FY funds)	240,000	869,380	-	362.2%	200,000	27,291
State Fund Total	102,214,962	96,909,733	6,739,214	94.8%	102,271,981	102,219,105

Total State and Local Operating Budget	186,275,974	181,456,986	7,092,218	97.4%	177,244,435	177,886,563
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Tuition Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Tuition Tax Receipts	14,668,865	14,721,637	-	100.4%	14,583,850	14,750,519
Other Tuition Revenue	792,365	432,207	360,158	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	-	100.0%	3,539,816	3,539,816
Tuition Fund Total	15,282,050	16,952,164	360,158	110.9%	17,697,524	17,695,430

Other Local Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
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	208,242	-	138.8%	140,000	143,816
Other Local Revenue	225,000	107,195	117,805	47.6%	225,000	299,704
June 30 Balance	6,140,547	6,140,547	-	100.0%	4,285,812	4,285,812
Other Local Fund Total	6,680,547	6,551,248	187,541	98.1%	26,178,152	25,964,578

Debt Service Funds	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Debt Service Tax Receipts	7,385,963	7,449,303	-	100.9%	7,343,156	7,427,077
Interest Income	20,000	29,990	-	149.9%	20,000	-
June 30 Balance	4,157,958	4,157,958	-	100.0%	3,978,136	3,976,136
Debt Service Fund Total	11,563,921	11,637,251	-	100.6%	11,341,292	11,403,213

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

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Technology Tax Funds						
Technology Maintenance Match	498,123	502,445	-	100.9%	495,236	500,946
June 30 Balance	458,713	458,713	0	100.0%	476,852	476,852
Debt Service Fund Total	956,836	961,157	0	100.5%	972,088	977,798
Match Tax MCI/Reading Funds						
Minor Capital Tax Receipts	643,601	643,601	-	100.0%	1,468,631	1,485,366
Minor Capital Improvements State Revenue	999,363	1,002,566	-	100.3%	-	-
Enhanced MCI State	1,115,995	1,115,995	-	100.0%	-	-
Reading/Opp Match Tax Revenue	828,159	809,767	-	97.8%	-	-
June 30 Balance	519,470	519,470	-	100.0%	-	-
Match Tax/Reading Funds Total	4,106,588	4,091,399	-	99.6%	1,468,631	1,485,366
Federal Funds & Other Aid						
Title I	3,697,800	3,689,411	8,389	99.8%	3,422,892	3,429,506
Title II	753,096	754,870	-	100.2%	710,559	710,079
Title III	56,484	56,753	-	100.5%	49,742	49,718
Title IV	398,996	416,615	-	104.4%	369,206	373,527
Perkins	277,877	279,530	-	100.6%	257,387	259,994
IDEA Part B 611	3,047,361	2,998,670	48,691	98.4%	3,009,048	3,068,025
IDEA 619	110,181	109,538	643	99.4%	215,000	773,331
ESSR II & ESSR III PY	19,085,668	19,085,688	-	100.0%	36,037,638	36,045,632
Federal Fund Total	27,427,463	27,391,075	57,723	99.9%	44,071,472	44,709,812
Child Nutrition Funds						
State Cafeteria Salaries	1,250,000	1,249,775	225	100.0%	1,250,000	1,084,073
Child Nutrition Revenue	4,225,000	3,782,640.51	442,359	89.5%	4,025,000	5,743,410
Child Nutrition Funds Total	5,475,000	5,032,416	442,584	91.9%	5,275,000	6,827,483
Grand Total	257,768,379	257,273,696	8,140,224	99.8%	221,315,907	222,596,375
BUSH	10,000,000	10,000,000	-	100.0%		25,000,000
Reserve -98036	3,200,000	3,200,000	-	100.0%		

Operating Unit Expenditure Summary as May 31, 2023

Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended	Expended Amount	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%	92.86%	83,858,079.61	83,858,080	92.86%	6,444,897	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	58,009,576	0	0.00%	86.63%	50,256,552.02	50,256,552	86.63%	7,753,024	54,093,930	54,868,077
	Subtotal	148,312,553	0	0.00%	90.43%	134,114,632	134,114,632	90.43%	14,197,921	140,040,401	140,077,707
99900000	Board Of Ed/District Expenses	30,000	242	0.81%	59.22%	17,767	18,009	60.03%	11,991	30,000	29,065
99900200	Tech Refresh	300,000	0	0.00%	0.00%	0	0	0.00%	300,000	750,000	0
99910000	Public Communications	107,000	0	0.00%	65.24%	69,803	69,803	65.24%	37,197	129,000	96,380
99910100	Superintendent	34,000	1,444	4.25%	53.80%	18,291	19,735	58.04%	14,265	44,000	32,301
99910110	Student Services	205,000	32,805	16.00%	66.79%	136,922	169,727	82.79%	35,273	205,000	203,720
99910115	Academic Support	95,000	19,038	20.04%	24.08%	22,873	41,911	44.12%	53,089	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	99,741	6.49%	66.83%	1,026,439	1,126,180	73.32%	409,820	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	149,455	9.50%	69.80%	1,098,366	1,247,821	79.30%	325,822	1,573,643	1,571,170
99921000	Support Services	1,425,000	173,225	12.16%	65.66%	935,676	1,108,901	77.82%	316,100	2,113,000	1,222,467
99921050	Special Education	2,542,500	409,690	16.11%	47.82%	1,215,706	1,625,396	63.93%	917,104	2,427,500	2,578,408
99930400	Cscrp	105,500	0	0.00%	88.65%	93,526	93,526	88.65%	11,974	105,500	100,274
99940000	Business Office/Finance	1,717,500	143,379	8.35%	85.20%	1,463,395	1,606,774	93.55%	110,726	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	640,994	16.35%	80.79%	3,166,897	3,807,890	97.14%	112,110	3,920,000	3,917,830
99950000	Personnel/Hr	104,500	5,678	5.43%	87.36%	91,287	96,965	92.79%	7,535	194,500	177,521
99960200	Operations/Utilities	2,660,000	292,669	11.00%	109.57%	2,914,490	3,207,159	120.57%	-547,159	2,860,000	2,816,452
99960300	District Transportation	7,149,680	293,425	4.10%	100.45%	7,182,152	7,475,577	104.56%	-325,897	5,749,680	6,360,982
99970675	OtherState Salaries/Opp funds	3,311,992	0	0.00%	45.15%	1,495,294	1,495,294	45.15%	1,816,698	0	0
99940100	Contingency	315,000	0	0.00%	0.00%	0	0	0.00%	315,000	0	0
99940505	Other/state/local/federal	436,181	4,728	1.08%	9.47%	41,315	46,043	10.56%	390,138	0	0
99970650	Safety & Security	1,172,621	106,566	9.09%	70.39%	825,452	932,018	79.48%	240,603	590,000	492,986
99990050	Elementary Education Support	81,800	13,540	16.55%	57.35%	46,915	60,455	73.91%	21,345	81,800	26,278
99990060	Secondary Education Support	294,000	54,614	18.58%	70.88%	208,401	263,015	89.46%	30,985	325,000	290,502
9310110A	Hanby Elementary School	84,295	2,064	2.45%	39.35%	33,170	35,234	41.80%	49,061	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	3,816	4.47%	82.42%	70,308	74,125	86.89%	11,181	85,305	77,860
9310124A	Forwood Elementary School	54,405	3,329	6.12%	70.05%	38,112	41,441	76.17%	12,964	54,405	33,279
9310128A	Lancashire Elementary School	79,980	13,287	16.61%	83.04%	66,414	79,702	99.65%	278	79,980	61,379
9310130A	Lombardy Elementary School	77,035	4,606	5.98%	79.97%	61,602	66,208	85.95%	10,827	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	2,389	3.28%	87.25%	63,482	65,870	90.53%	6,890	72,760	49,997
9310176A	Mount Pleasant Elementary School	122,265	11,134	9.11%	76.58%	93,634	104,767	85.69%	17,498	122,265	117,169
9310151A	Claymont Elementary School	149,360	18,261	12.23%	68.02%	101,590	119,852	80.24%	29,508	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	6,573	7.28%	76.41%	68,961	75,534	83.69%	14,716	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	23,627	13.53%	70.18%	122,594	146,221	83.71%	28,463	174,683	172,651
9310178A	Springer Middle School	161,850	7,799	4.82%	69.19%	111,988	119,787	74.01%	42,063	161,850	124,415
9310180A	Talley Middle School	184,993	12,095	6.54%	63.19%	116,905	129,000	69.73%	55,993	184,993	171,085
9310190A	Brandywine High School	182,542	10,633	5.82%	80.79%	147,473	158,106	86.61%	24,436	182,542	172,441
9310194A	Concord High School	184,140	14,477	7.86%	86.28%	158,875	173,352	94.14%	10,788	184,140	184,103
9310196A	Mount Pleasant High School	341,882	19,076	5.58%	82.69%	282,698	301,774	88.27%	40,108	341,882	341,869
9310170B	ECAP	822,000	185	0.02%	91.46%	751,801	751,986	91.48%	70,014	822,000	772,963
	Subtotal	31,984,663	2,594,584	8.11%	76.16%	24,360,575	26,955,159	84.28%	5,029,504	29,002,868	25,246,749

Operating Unit Expenditure Summary as May 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	240,892.93	13.56%	772,161	43.47%	1,013,054	57.03%	763,193	1,876,247	1,020,719
99970020	Special Education Tuition tax(includes	12,378,598	989,896.28	8.00%	9,939,447	80.30%	10,929,343	88.29%	1,449,255	14,799,750	14,591,783
9310108A	SITE	59,300	2,577.03	4.35%	15,514	26.16%	18,091	30.51%	41,209	42,000	40,931
9310510A	Charles W. Bush School	130,625	37,689.13	28.85%	-15,035	-11.51%	22,654	17.34%	107,971	130,625	75,454
99980000	Summer School (New)	0	15,469.97	0.00%	2,974	0.00%	18,444	0.00%	18,444		
	Subtotal	14,344,770	1,286,525	8.97%	10,715,059	74.70%	11,983,141	83.54%	2,380,073	16,848,622	15,728,887
	Total Operating	194,641,986	3,881,109	1.99%	169,190,266	86.92%	173,052,931	88.91%	21,607,498	185,891,891	181,053,342
99970000	Local Debt Service	7,031,425	0.00	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	1,426,736.40	51.71%	493,462	17.89%	1,920,199	69.60%	838,761	1,540,883	1,687,987
99960000	Child Nutrition Operations	5,475,000	32,120.04	0.59%	6,679,008	121.99%	6,711,129	122.58%	-1,236,129	5,275,000	6,590,001
99940500	Title I	3,697,800	108,414.96	2.93%	1,698,186	45.92%	1,806,601	48.86%	1,891,199	3,422,892	2,363,451
99940501	IDEA 611	3,047,361	97,608.12	3.20%	1,377,657	45.21%	1,475,265	48.41%	1,572,096	3,009,048	1,825,642
99940502	Title II	753,096	7,907.97	1.05%	428,424	56.89%	436,332	57.94%	316,764	710,559	501,687
99940503	Title III	56,484	5,594.95	9.91%	9,103	16.12%	14,698	26.02%	41,786	49,742	15,043
99940504	Perkins	277,877	20,170.63	7.26%	168,576	60.67%	188,746	67.92%	89,131	257,387	133,018
99940410	Title IV	398,996	106,068.47	26.58%	125,960	31.57%	232,029	58.15%	166,967	0	0
99940507	IDEA 619	110,181	221.01	0.20%	7,945	7.21%	8,166	7.41%	102,015	373,527	193,541
	Subtotal	23,607,179	1,804,843	7.65%	18,019,747	76.33%	19,824,589	83.98%	3,782,590	22,070,023	20,557,626
	Total Expenses	218,249,165	5,685,952	2.61%	187,210,013	85.78%	192,877,521	88.37%	25,390,088	207,961,914	201,610,968
99970100	Major Capital Improvements	10,000,000	0		0		0				

Percentage Comparison		
Salaries	24 of 27 pay cycles	88.89%
Operating	11 Months of 12 Months	91.67%
Federal Grants	8 Months of 12 Months	66.67%
	Beginning October 1st	

Operating Unit Expenditure Summary as May 31, 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	306,146	306,146
99940500 - Federal Funds A	33,868	1,643,471	1,677,339
99940501 - Federal Funds B	43,257	1,341,473	1,384,729
99940502 - Federal Funds C	0	236,661	236,661
99940503 - Federal Funds D	508	18,203	18,711
99940504 - Federal Funds E	0	176,212	176,212
99940505 - Federal Funds F	346,201	643,972	990,173
99940507 - Federal Funds H	307	136,050	136,357
99940800 - Data Collection & Reporting	0	84,023	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	5,359	276,716	282,075
99970020 - Local Tuition Tax	20	660,231	660,251
99970100 - Major Cap	5,195,507	925,080	6,120,588
99970200 - Minor Cap	194,920	1,269,062	1,463,983
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	10,034	29,088	39,121
	5,956,688	10,282,743	16,278,552

Operating Unit Expenditure Summary as May 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	0	4,960,195	4,960,195	4,382,576
99940508	Salary Misc ESSR	4,214,592	4,800	2,869,035	2,873,835	1,340,757
99980000	Summer School (New)	0	10,034	29,088	39,121	-39,121
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	818,793	818,793	810,619
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSER	105,808	0	456,225	456,225	-350,417
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	260,262	3,000,954	3,261,216	1,014,867
9310102E	Technology Instruction ESSER	2,905,000	0	2,799,888	2,799,888	105,112
9310102F	Support Services ESSER	1,002,999	275,682	599,523	875,205	127,794
9310102G	Special Education ESSER	144,210	37,650	158,689	196,339	-52,128
9310102H	Business Office Finance - ESSER	265,000	41,596	35,987	77,583	187,417
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,557,419	2,160,556	3,717,974	1,039,612
9310102J	Personnel HR ESSER	200,000	0	126,778	126,778	73,222
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	160,594	160,594	534,469
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	79,415	79,415	-11,815
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	2,565	35,416	37,981	68,879
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	5,266	52,802	58,068	34,232
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	16,100	92,924	109,024	13,176
9310194E	Concord HS ESSER	136,760	1,196	87,679	88,875	47,885
9310196E	Mount Pleasant HS ESSER	140,140	24,314	111,788	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		36,037,638	2,270,516	22,488,324	24,758,839	11,278,799

Operating Unit Expenditure Summary as May 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	973,234	973,234	140,544
99940508	Federal Funds I-Misc all other	1,725,144	0	1,291,465	1,291,465	433,680
99980000	Summer School (New)	0	0	0	0	0
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	23,777	411,543	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	1,294,806	1,294,806	-117,729
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	0	4,641	4,641	155,359
9310102H	indirect	777,185	0	777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	115,300	1,398,505	1,513,806	523,487
9310102J	Personnel HR - ESSER	0	0	88,303	88,303	-88,303
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	0	0	155,063
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	2,565	29,610	32,175	8,925
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	0	91,964	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	0	41,465	41,465	11,135
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>141,642</u>	<u>10,737,706</u>	<u>10,879,348</u>	<u>223,306</u>

Operating Unit Expenditure Summary as May 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	0	3,986,961	3,986,961	4,242,032
99940508	Federal Funds I-Positive Change Acade	2,489,448	4800	1,577,571	1,582,371	907,077
99980000	Summer School (New)	0	10034	29,088	39,121	-39,121
99990100	Curriculum Instructional - ESSER	978,355	0	317,471	317,471	660,885
99990110	Personnel HR - ESSER	86,220	0	0	0	86,220
99990970	Special Education - ESSER	52,904	0	251,850	251,850	-198,946
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	260262	1,706,148	1,966,410	1,132,596
9310102E	Technology Instruction - ESSER	1,445,000	0	287,391	287,391	1,157,609
9310102F	Student Support Services - ESSER	807,998	275682	457,102	732,784	75,214
9310102G	Special Education - ESSER	72,097	37650	40,250	77,900	-5,803
9310102H	Business Office Finance - ESSER	105,000	41596	31,346	72,942	32,058
9310102H	indirect	1,745,449	0	1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	1442118	762,050	2,204,169	516,125
9310102J	Personnel HR - ESSER	200,000	0	38,476	38,476	161,524
9310102K	Transportation - ESSER	325,000	9855	155,395	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	160,594	160,594	379,406
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	56,984	56,984	-15,384
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	5,806	5,806	59,954
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	5266	1,439	6,705	50,095
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	16100	28,656	44,756	30,444
9310194E	Concord HS - ESSER	84,160	1196	46,214	47,410	36,750
9310196E	Mount Pleasant HS - ESSER	86,240	24314	5,611	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600			0	21,600
	Total ESSERIII	24,934,984	2,128,874	11,750,618	13,879,492	11,055,492

Brandywine School District
FY23 CASH FLOW
May 31, 2023

	3-Pay	
	May	June Projected
		Balance as of June 30, 2023
BEGINNING BALANCES:		
Local Funds (98000)		15,857,801
Division II (00159, 05165)		838,314
Division III (05186)	-	-
Education Sustainment (05289)	-	-
TOTAL BEGINNING BALANCES	-	16,696,115
		\$ 9,225,955
MONTHLY REVENUES:		Restricted* for Expenses through 9/30
Local Funds (98000)		159,595
Division II (00159, 05165)	-	-
Division III (05186)	-	-
Education Sustainment (05289)	-	-
TOTAL MONTHLY REVENUES	-	159,595
TOTAL AVAILABLE FUNDS	-	16,855,710
		\$ 8,850,000
MONTHLY EXPENDITURES		
Local Funds (98000)		225,218
Local Funds Salaries (98000)		6,566,223
Division II (00159, 05165)		838,314
Division III (05186)	-	-
Education Sustainment (05289)	-	-
TOTAL MONTHLY EXPENDITURES	-	7,629,755

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.