



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

July 31, 2023

MONTHLY REPORT INDEX

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

FY 23 at current point in time

Local Funds	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Current Expense Tax Receipts	64,585,602	210,317	64,375,285	0.3%	64,191,569	84,114
Interest	400,000	16,663	383,337	4.2%	75,000	-
Choice	1,830,472	0	1,830,472	0.0%	1,777,157	-
Charter	-5,989,274	0	-5,989,274	0.0%	(5,814,829)	-
Miscellaneous	625,000	359,377	265,623	57.5%	625,000	24,742
Indirect	280,000	0	280,000	0.0%	229,406	-
June 30 Opening	9,370,847	9,370,847	0	100.0%	10,464,963	10,464,963
Local Fund Total	71,102,647	9,957,204	61,145,443	14.0%	71,548,266	10,573,818

State Funds	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Division II, AOC	2,425,293	545,493	1,879,800	22.5%	2,340,191	384,864
Division II, Energy	2,123,470	1,892,201	231,269	89.1%	2,102,446	1,755,570
Division III, Equalization	5,749,030	5,076,816	672,214	88.3%	5,763,146	4,686,278
Cost Recovery	75,000	0	75,000	0.0%	40,000	97,000
Educational Sustainment Fund	2,120,030	1,889,136	230,894	89.1%	2,266,963	1,794,962
Total Discretionary State Revenue	12,492,823	9,403,646	3,089,177	75.3%	12,512,746	8,718,674

Categorical State Funds	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Formula Salaries & OEC's	97,143,669	84,598,815	12,544,854	87.1%	90,302,977	75,060,058
<i>Education Compensation Contingency-00623</i>	0	3,082,013			-	-
<i>One-Time Salary Supplement (federal and local cost) 08900</i>	0	137,238			-	-
State Transportation	6,236,360	2,841,718	3,394,642	45.6%	4,900,942	2,329,263
Early Childhood Assistance Program	0	0	0	0.0%	428,400	428,400
Education Opportunity/Mental Health	2,962,112	2,962,112	0	100.0%	2,163,456	910,657
Related Service	951,195	847,599	103,596	89.1%	918,994	13,096
Safety and Security	745,639	0	745,639	0.0%	637,621	-
Unique Alternative	1,219,503	580,716	638,787	47.6%	1,776,247	522,690
Substitute Teacher Block Grant 05113	140,577	167,754	-27,177	119.3%	140,577	-
World Language Immersion	30,000	0	30,000	0.0%	40,000	-
Cost Recovery	108,665	4,591	104,074	4.2%	105,500	103,845
<i>Drivers Ed 05142</i>	0	40,489	-40,489	0.0%	-	-
<i>Professional Development 05205</i>	0	122,208	-122,208	0.0%	-	-
<i>Technology Block Grant 05235</i>	0	252,827	-252,827	0.0%	-	-
<i>Div II Occupat. Vocational 05265</i>	0	16,632	-16,632	0.0%	-	-
Other State Revenue (includes other federal in current FY funds)	465,000	24,244	440,756	5.2%	240,000	27,291
State Fund Total	110,002,720	95,678,956	17,543,015	87.0%	102,214,962	79,395,300
Total State and Local Operating Budget	193,598,190	115,039,806	81,777,635	59.4%		

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

FY 23 at current point in time

	Budget	Received	Anticipated Receipts	Percent Received
Tuition Funds				
Tuition Tax Receipts	15,443,772	19,959	15,423,813	0.1%
Other Tuition Revenue	252,114	0	252,114	0.0%
Charter Payments	-527,675	0	-527,675	0.0%
Tuition Payments Special School	-1,066,683	0	-1,066,683	0.0%
June 30 Balance	4,142,879	4,142,879	0	100.0%
Tuition Fund Total	18,244,407	4,162,838	14,081,569	22.8%

Budget	Received
14,668,865	15,741
792,365	35
(512,306)	-
(1,977,500)	-
2,310,626	2,310,626
15,282,050	2,326,402

	Budget	Received	Anticipated Receipts	Percent Received
Other Local Funds				
Tuition Bush Program	125,000	0	125,000	0.0%
Erate	0	0	0	0.0%
Facility & Pool Rental	220,000	4,705	215,295	2.1%
Other Local Revenue	200,000	1,712	198,288	0.9%
June 30 Balance	5,877,110	5,877,110	0	100.0%
Other Local Fund Total	6,422,110	5,883,527	538,583	91.6%

Budget	Received
125,000	100
40,000	-
150,000	9,671
225,000	28,097
6,140,547	6,140,547
6,555,547	6,178,315

	Budget	Received	Anticipated Receipts	Percent Received
Debt Service Funds				
Debt Service Tax Receipts	6,046,219	10,049	6,036,170	0.2%
Interest Income	40,000	14,690	25,310	36.7%
June 30 Balance	4,629,785	4,629,785	0	100.0%
Debt Service Fund Total	10,716,004	4,654,524	6,061,480	43.4%

Budget	Received
7,385,963	7,926
20,000	-
4,157,958	4,157,958
11,563,921	4,165,884

	Budget	Received	Anticipated Receipts	Percent Received
Technology Tax Funds				
Technology Maintenance Match	500,972	678	500,294	0.1%
June 30 Balance	656,372		656,372	0.0%
Debt Service Fund Total	1,157,344	678	1,156,666	0.1%

Budget	Received
498,123	535
458,713	458,713
12,520,757	4,625,132

	Budget	Received	Anticipated Receipts	Percent Received
Match Tax MCI/Reading Funds				
Minor Capital Tax Receipts	629,899	2,010	627,889	0.3%
Minor Capital Improvements State Revenue	983,283	38,435	944,848	3.9%
Enhanced MCI State	0	0	0	#DIV/0!
Reading/Opp Match Tax Revenue	855,744	91,259	764,485	10.7%
June 30 Balance	618,982	618,982	0	100.0%
Match Tax/Reading Funds Total	3,087,908	750,686	2,337,222	24.3%

Budget	Received
643,601	1,585
999,363	33,692
1,115,995	-
828,159	-
519,470	519,470
4,106,588	554,747

	Budget	Received	Anticipated Receipts	Percent Received
Federal Funds & Other Aid				
Title I	3,674,153	0	3,674,153	0.0%
Title II	739,406	0	739,406	0.0%
Title III	70,302	0	70,302	0.0%
Title IV	437,546	0	437,546	0.0%
Perkins	281,748	0	281,748	0.0%
IDEA Part B 611	3,206,703	0	3,206,703	0.0%
IDEA 619	112,629	0	112,629	0.0%
ESSR II & ESSR III Balance Prior Year	8,160,003	0	8,160,003	0.0%
Federal Fund Total	16,682,490	0	16,682,490	0.0%

Budget	Received
3,697,800	-
753,096	-
56,484	-
398,996	-
277,877	-
3,047,361	-
110,181	-
19,085,688	-
27,427,483	-

	Budget	Received	Anticipated Receipts	Percent Received
Child Nutrition Funds				
State Cafeteria Salaries	1,250,000	1,110,842	139,158	88.9%
Child Nutrition Revenue	6,411,485	2,517	6,408,968	0.0%
Child Nutrition Funds Total	7,661,485	1,113,359	6,548,126	14.5%

Budget	Received
1,250,000	1,078,422
4,225,000	192,393
5,475,000	1,270,815

BUSH	8,200,000	8,200,000	0	100.0%
Reserve -98036	3,200,000	3,200,000	0	100.0%

Operating Unit Expenditure Summary as July 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	97,143,669	-	0.00%	7,288,625	7.50%	7,288,625	7.50%	89,855,045	90,302,977	9,427,576
99940400	Division III/Local Salaries	58,290,217	-	0.00%	4,306,612	7.39%	4,306,612	7.39%	53,983,605	58,009,576	6,261,214
	Subtotal	155,433,886	0	0.00%	11,595,237	7.46%	11,595,237	7.46%	143,838,650	148,312,553	15,688,790
99900000	Board Of Ed/District Expenses	30,000	-	0.00%	378	1.26%	378	1.26%	29,622	30,000	0
99900200	Tech Refresh	300,000	-	0.00%	-	0.00%	0	0.00%	300,000	300,000	0
99910000	Public Communications	107,000	-	0.00%	-	0.00%	0	0.00%	107,000	107,000	0
99910100	Superintendent	34,000	112	0.33%	37,844	111.30%	37,955	111.63%	-3,955	34,000	283
99910110	Student Services	205,000	10,173	4.96%	2,284	1.11%	12,457	6.08%	192,543	205,000	1,449
99910115	Academic Support	95,000	-	0.00%	-	0.00%	0	0.00%	95,000	95,000	0
99920000	Curriculum/Instructional	1,536,000	25,805	1.68%	66,254	4.31%	92,059	5.99%	1,443,941	1,536,000	121,939
99920600	Technology (Instructional)	1,573,643	235,739	14.98%	31,797	2.02%	267,536	17.00%	1,306,107	1,573,643	228,552
99921000	Support Services	1,425,000	-	0.00%	84,553	5.93%	84,553	5.93%	1,340,447	1,425,000	9,129
99921050	Special Education	2,542,500	431,092	16.96%	23,464	0.92%	454,556	17.88%	2,087,944	2,542,500	69,931
99930400	Cscrp	108,665	-	0.00%	4,591	4.22%	4,591	4.22%	104,074	105,500	10,831
99940000	Business Office/Finance	60,000	107,458	179.10%	1,932	3.22%	109,390	182.32%	-49,390	1,717,500	258,987
99900300	District Wide Services	1,795,000	1,857	0.10%	195,422	10.89%	197,279	10.99%	1,597,721	0	0
99940050	Facilities Management	3,920,000	396,094	10.10%	114,321	2.92%	510,415	13.02%	3,409,585	3,920,000	711,600
99950000	Personnel/Hr	124,500	-	0.00%	-	0.00%	0	0.00%	124,500	104,500	32,664
99960200	Operations/Utilities	3,400,664	160	0.00%	2,027	0.06%	2,187	0.06%	3,398,477	2,660,000	1,095,825
99960300	District Transportation	8,764,516	933,774	10.65%	142,068	1.62%	1,075,842	12.27%	7,688,674	7,149,680	974,311
99970675	OtherState Salaries/Opp funds	2,962,112	-	0.00%	472,762	15.96%	472,762	15.96%	2,489,350	3,311,992	0
99940100	Contingency	315,000	-	0.00%	1,908	0.61%	1,908	0.61%	313,092	315,000	0
99970650	Safety & Security	1,280,639	-	0.00%	75	0.01%	75	0.01%	1,280,564	1,172,621	0
99990050	Elementary Education Support	81,800	-	0.00%	7,739	9.46%	7,739	9.46%	74,061	81,800	55
99990060	Secondary Education Support	294,000	8,297	2.82%	4,852	1.65%	13,149	4.47%	280,851	294,000	52,300
9310110A	Hanby Elementary School	100,349	2,453	2.44%	1,166	1.16%	3,619	3.61%	96,730	84,295	784
9310112A	Carrcroft Elementary School	91,830	-	0.00%	2,774	3.02%	2,774	3.02%	89,056	85,305	625
9310124A	Forwood Elementary School	60,203	6,950	11.54%	2,864	4.76%	9,813	16.30%	50,390	54,405	6,949
9310128A	Lancashire Elementary School	79,980	-	0.00%	-	0.00%	0	0.00%	79,980	79,980	5,590
9310130A	Lombardy Elementary School	84,209	-	0.00%	148	0.18%	148	0.18%	84,061	77,035	3,661
9310132A	Maple Lane Elementary School	72,760	2,868	3.94%	110	0.15%	2,978	4.09%	69,782	72,760	1,300
9310176A	Mount Pleasant Elementary School	122,265	-	0.00%	916	0.75%	916	0.75%	121,349	122,265	3,838
9310151A	Claymont Elementary School	162,086	-	0.00%	1,561	0.96%	1,561	0.96%	160,526	149,360	253
9310156A	David W. Harlan Elementary School	103,038	-	0.00%	4,991	4.84%	4,991	4.84%	98,047	90,250	1,380
9310170A	Pierre S. Dupont Middle School	194,629	224	0.12%	3,934	2.02%	4,159	2.14%	190,470	174,684	3,750
9310178A	Springer Middle School	179,855	4,108	2.28%	207	0.12%	4,315	2.40%	175,540	161,850	3,969
9310180A	Talley Middle School	213,522	10,751	5.03%	739	0.35%	11,490	5.38%	202,032	184,993	24,841
9310190A	Brandywine High School	197,505	11,631	5.89%	3,740	1.89%	15,371	7.78%	182,134	182,542	18,192
9310194A	Concord High School	197,546	12,142	6.15%	1,760	0.89%	13,902	7.04%	183,644	184,140	10,648
9310196A	Mount Pleasant High School	342,412	364	0.11%	5,189	1.52%	5,553	1.62%	336,859	341,882	4,619
9310170B	ECAP	-	-	0.00%	-	0.00%	0	0.00%	0	822,000	0
	Subtotal	33,157,228	2,202,052	6.64%	1,224,370	3.69%	3,426,422	10.33%	29,730,806	31,548,482	25,246,749

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	1,219,503	4,000	0.33%	5,722	0.47%	9,722	0.80%	1,209,780	1,776,247	7,600
99970020	Special Education Tuition tax(includes	12,931,173	807,136	6.24%	622,456	4.81%	1,429,592	11.06%	11,501,581	12,378,598	1,103,417
9310108A	SITE	50,000	888	1.78%	3,315	6.63%	4,203	8.41%	45,797	59,300	1,717
9310510A	Charles W. Bush School	140,000	-	0.00%	881	0.63%	881	0.63%	139,119	130,625	1,170
99980000	Summer School (New)	1,857,421	-	0.00%	409,010	0.00%	409,010	0.00%	409,010	0	0
Subtotal		16,198,097	812,023	5.01%	1,041,385	6.43%	1,444,399	8.92%	13,305,286	14,344,770	1,113,904

Total Operating	204,789,211	3,014,075	1.47%	13,860,992	6.77%	16,466,058	8.04%	186,874,742	194,205,805	181,053,342
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99970000	Local Debt Service	5,969,443	-	0.00%	-	0.00%	0	0.00%	5,969,443	7,031,425	0
99970200	Minor Capital Improvements	1,613,182	-	0.00%	-	0.00%	0	0.00%	1,613,182	2,758,959	9,280
99940500	Title I	3,674,153	-	0.00%	-	9.99%	0	0.00%	3,674,153	3,697,800	0
99940501	IDEA 611	3,206,703	-	0.00%	-	0.00%	0	0.00%	7,661,482	3,047,361	0
99940502	Title II	739,406	-	0.00%	-	0.00%	0	0.00%	739,406	753,096	0
99940503	Title III	70,302	-	0.00%	-	0.00%	0	0.00%	70,302	56,484	0
99940504	Perkins	281,748	-	0.00%	-	0.00%	0	0.00%	281,748	277,877	0
99940410	Title IV	437,546	-	0.00%	-	0.00%	0	0.00%	437,546	398,996	0
99940507	IDEA 619	112,629	-	0.00%	-	0.00%	0	0.00%	112,629	110,181	0
99940505	Other State Federal Grants	465,000	-	0.00%	512	0.00%	512	0.11%	465,000	436,181	0
99960000	Child Nutrition Operations	7,661,482	-	0.00%	367,056	0.00%	367,056	0.00%	465,000	5,475,000	467,026
Subtotal		24,231,594	0	0.00%	367,568	1.52%	367,568	1.52%	21,489,891	24,043,360	476,306

Total Expenses	229,020,805	3,014,075	1.32%	14,228,560	6.21%	16,833,626	7.35%	208,364,633	218,249,165	203,974,420
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99970100	Major Capital Improvements	8,200,000	0		0		0				
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Percentage Comparison		
Salaries	2 of 26 pay cycles	7.69%
Operating	1 Months of 12 Months	8.33%
Federal Grants	9 Months of 12 Months	75.00%
	Beginning October 1st	

Operating Unit Expenditure Summary as July 31, 2023

Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	9,065	4,647	13,713
9310110A - Hanby Elementary School	4,828	4,312	9,141
9310112A - Carrcroft Elementary School	10,828	2,266	13,094
9310124A - Forwood Elementary School	2,547	2,235	4,782
9310128A - Lancashire Elementary School	8,677	0	8,677
9310130A - Lombardy Elementary School	1,453	4,144	5,596
9310132A - Maple Lane Elementary School	1,492	1,009	2,500
9310151A - Claymont Elementary School	5,558	2,565	8,123
9310156A - David W. Harlan Es	1,430	3,604	5,034
9310170A - Pierre S. Dupont MS	14,101	355	14,456
9310170B - PS Elementary ECAP	185	44,243	44,428
9310176A - Mount Pleasant ES	12,992	765	13,757
9310178A - Springer Middle School	7,383	7,211	14,594
9310180A - Talley Middle School	3,965	3,354	7,319
9310190A - Brandywine High School	9,579	44	9,622
9310194A - Concord High School	10,247	372	10,619
9310196A - Mount Pleasant HS	15,527	7,913	23,439
9310510A - Charles W. Bush School	35,646	0	35,646
99900000 - Board Of Ed/District Expenses	242	0	242
99910000 - Public Communications	0	0	0
99910100 - Superintendent	56	0	56
99910110 - Assistant Superintendent 1	21,983	1,510	23,492
99910115 - ASSISTANT SUPERINTENDENT 2	32,710	6,819	39,529
99920000 - Curriculum/Instructional	160,001	42,316	202,317
99920600 - Technology (Instructional)	135,940	106,260	242,200
99921000 - Support Services	14,016	0	14,016
99921050 - Special Education	94,211	47,987	142,198
99930200 - Special School Tuition Payment	86,624	77,345	163,969
99940000 - Business Office/Finance	79,100	17,847	96,947
99940050 - Facilities Management	650,479	70,733	721,212
99940200 - Division I Sal/Other State Prg	0	53,275	53,275
99940410 - Competitive State Grants	96,466	5,083	101,549
99940500 - Federal Funds A	114,597	284,331	398,928
99940501 - Federal Funds B	82,867	233,790	316,658
99940502 - Federal Funds C	18,708	43,610	62,318
99940503 - Federal Funds D	26,531	6,724	33,256
99940504 - Federal Funds E	30,354	13,832	44,186
99940505 - Federal Funds F	255,804	45,196	301,000
99940507 - Federal Funds H	307	676	983
99950000 - Personnel/Hr	5,596	4,786	10,382
99960000 - Child Nutrition Operations	6,454	84	6,538
99960200 - Operations/Utilities	10,521	82,387	92,908
99960300 - State Transportation	258,785	12,524	271,309
99970020 - Local Tuition Tax	319,641	237,561	557,202
99970100 - Major Cap	5,120,707	34,556	5,155,262
99970200 - Minor Cap	1,370,605	824,676	2,195,282
99970675 - Other District Programs	0	170,744	170,744
99970650 - Student Services	171,865	36,811	208,676
99990050 - MRG OF ELEMENTARY ED	13,987	0	13,987
99990060 - MGR OF SECONDARY ED	70,717	6,043	76,760
99980000 - Summer School	2,083	243,037	245,120
	9,407,461	2,799,579	12,207,040

Operating Unit Expenditure Summary as July 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	5,220,813	5,220,813	4,121,957
99940508	Salary Misc ESSR	4,214,592	250	3,117,028	3,117,278	1,097,314
99980000	Summer School (New)	0	889	281,096	281,986	-281,986
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	825,036	825,036	804,376
99991010	Personnel HR EPER ESSER	106,159	0	257,941	257,941	-151,782
99990970	Special Education EPER ESSR	105,808	0	204,375	204,375	-98,567
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	934,677	3,616,378	4,551,056	-274,972
9310102E	Technology Instruction ESSER	2,905,000	1,356,967	2,799,888	4,156,855	-1,251,855
9310102F	Support Services ESSER	1,002,999	201,315	683,890	885,205	117,794
9310102G	Special Education ESSER	144,210	37,650	158,689	196,339	-52,128
9310102H	Business Office Finance - ESSER	265,000	75,033	39,978	115,011	149,989
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,205,954	2,571,261	3,777,216	980,371
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	271,016	271,016	424,047
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	1,407	13,143	14,549	32,121
9310128E	Lancashire Elementary ESSER	67,600	941	80,911	81,852	-14,252
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	16,438	35,416	51,854	55,006
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	75	63,663	63,738	28,562
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	90,890	90,890	45,870
9310196E	Mount Pleasant HS ESSER	140,140	0	136,102	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		36,037,638	3,881,328	24,438,369	28,319,697	7,717,941

Operating Unit Expenditure Summary as July 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		962,043	962,043	151,735
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	Student 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	19,361	4,911	24,272	135,728
9310102H	indirect	777,185		777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	89,350	1,424,455	1,513,806	523,487
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	16,438	29,610	46,048	-4,948
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		41,465	41,465	11,135
9310196E	Mount Pleasant HS - ESSER	53,900		106,177	106,177	-52,277
9310510E	Charles W Bush - ESSER	13,500		21,072	21,072	-7,572
	Total ESSERII	11,102,654	148,926	10,752,735	10,901,662	200,992

Operating Unit Expenditure Summary as July 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		4,258,770	4,258,770	3,970,222
99940508	Federal Funds I-Positive Change Acade	2,489,448	250	1,825,564	1,825,814	663,634
99980000	Summer School (New)	0	889	281,096	281,986	-281,986
99990100	Curriculum Instructional - ESSER	978,355		323,714	323,714	654,642
99990110	Personnel HR - ESSER	86,220		257,941	257,941	-171,720
99990970	Special Education - ESSER	52,904			0	52,904
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	934677	2,321,572	3,256,249	-157,244
9310102E	Technology Instruction - ESSER	1,445,000	1356967	287,391	1,644,358	-199,358
9310102F	Student Support Services - ESSER	807,998	201315	541,469	742,784	65,214
9310102G	Special Education - ESSER	72,097	37650	40,250	77,900	-5,803
9310102H	Business Office Finance - ESSER	105,000	55671	35,067	90,739	14,261
9310102H	indirect	1,745,449		1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	1116604	1,146,806	2,263,410	456,884
9310102J	Personnel HR - ESSER	200,000		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	400,000
9310102M	Mgr of Secondary Ed - ESSER	540,000		182,714	182,714	357,286
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	1407	599	2,006	26,714
9310128E	Lancashire-ESSER	41,600	941	58,480	59,421	-17,821
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		5,806	5,806	59,954
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	75	12,300	12,375	44,425
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	16100	28,656	44,756	30,444
9310194E	Concord HS - ESSER	84,160	1	49,425	49,425	34,735
9310196E	Mount Pleasant HS - ESSER	86,240		29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600			0	21,600
Total ESSERIII		24,934,984	3,732,402	13,685,633	17,418,035	7,516,949

Brandywine School District
FY24 LOCAL CASH FLOW ANALYSIS
August 31, 20023

						3-Pay						3-Pay		
	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Balance as of June 30, 2024	
REVENUES:														
Local Funds (98000)	9,454,830	10,651,677	12,848,827	56,944,977	53,039,613	47,928,801	42,842,929	37,059,086	31,264,222	25,321,924	20,262,240	12,129,670	6,030,098	
Division II (00159, 05165)	2,437,694	-	-	-	-	2,111,069								
Division III (05186)	5,076,816	754,934	-	-	-	672,214								
Education Sustainment (05289)	1,889,136	1,889,136	0	0	0	230,894								
TOTAL MONTHLY REVENUES	18,858,476	13,295,747	12,848,827	56,944,977	53,039,613	50,942,978	42,842,929	37,059,086	31,264,222	25,321,924	20,262,240	12,129,670	\$ 6,030,098	
													8,850,000	
MONTHLY EXPENDITURES														
Salaries	-	1,677,812	4,321,882	4,321,882	4,321,882	6,582,823	4,321,882	4,321,882	4,321,882	4,321,882	6,482,823	4,321,882		
Local Expenditures	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690	1,777,690		
Division II (00159, 05165)	2,437,694													
Division III (05186)	4,321,882	754,934												
Education Sustainment (05289)		1,889,136												
TOTAL MONTHLY EXPENDITURES	8,537,266	6,099,572	6,099,572	6,099,572	6,099,572	8,360,513	6,099,572	6,099,572	6,099,572	6,099,572	8,260,513	6,099,572		
Revenues less Expenses	10,321,210	7,196,175	6,749,255	50,845,405	46,940,041	42,582,465	36,743,357	30,959,514	25,164,650	19,222,352	12,001,727	6,030,098		

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.