



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

August 31, 2023

MONTHLY REPORT INDEX

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

FY 23 at current point in time

Local Funds	Budget	Received	Anticipated Receipts	Percent Received
Current Expense Tax Receipts	64,585,602	1,504,423	63,081,179	2.3%
Interest	400,000	213,574	186,426	53.4%
Choice	1,830,472	0	1,830,472	0.0%
Charter	-5,989,274	0	-5,989,274	0.0%
Miscellaneous	625,000	198,633	426,367	31.8%
Indirect	280,000	0	280,000	0.0%
June 30 Opening	9,370,847	9,370,847	0	100.0%
Local Fund Total	71,102,647	11,287,477	59,815,170	15.9%

Budget	Received
63,648,331	84,114
450,000	-
1,944,789	-
(5,848,763)	-
225,000	30,649
275,000	-
10,464,963	10,464,963
71,159,320	10,579,726

State Funds	Budget	Received	Anticipated Receipts	Percent Received
Division II, AOC	2,425,293	545,493	1,879,800	22.5%
Division II, Energy	2,123,470	1,892,201	231,269	89.1%
Division III, Equalization	5,749,030	5,076,816	672,214	88.3%
Cost Recovery	75,000	0	75,000	0.0%
Educational Sustainment Fund	2,120,030	1,889,136	230,894	89.1%
Total Discretionary State Revenue	12,492,823	9,403,646	3,089,177	75.3%

Budget	Received
1,172,835	384,864
1,950,633	1,755,570
5,214,514	4,686,278
40,000	-
2,266,963	1,794,962
10,644,945	8,621,674

Categorical State Funds	Budget	Received	Anticipated Receipts	Percent Received
Formula Salaries & OEC's	97,143,669	84,599,804	12,543,865	87.1%
<i>Education Compensation Contingency-00623 (6%)</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%
Education Opportunity/Mental Health	2,962,112	2,962,112	0	100.0%
Related Service	951,195	847,599	103,596	89.1%
Safety and Security	745,639	0	745,639	0.0%
Unique Alternative	1,219,503	580,716	638,787	47.6%
Substitute Teacher Block Grant 05113	140,577	167,754	-27,177	119.3%
World Language Immersion	30,000	0	30,000	0.0%
Cost Recovery	108,665	4,591	104,074	4.2%
<i>Drivers Ed 05142 (included in give-back)</i>	0	40,489	-40,489	
<i>Professional Development 05205 (included in give-back)</i>	0	122,208	-122,208	
<i>Technology Block Grant 05235 (included in give-back)</i>	0	252,827	-252,827	
<i>Div II Occupat. Vocational 05265 (included in give-back)</i>	0	176,632	-176,632	
Other State Revenue (includes other federal in current FY funds)	465,000	445,798	19,202	95.9%
State Fund Total	110,002,720	96,261,499	16,960,472	87.5%

Budget	Received
90,302,977	75,060,058
-	-
-	-
4,900,942	2,329,263
2,163,456	910,657
918,994	13,096
637,621	-
1,776,247	522,690
140,577	-
40,000	-
105,500	97,000
-	-
-	-
-	-
-	-
240,000	27,291
101,654,714	79,388,455

Total State and Local Operating Budget	193,598,190	116,952,622	79,864,818	60.4%
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Brandywine School District Financial Report - Revenue
As of August 31, 2023

FY 23 at current point in time

	Budget	Received	Anticipated Receipts	Percent Received
Tuition Funds				
Tuition Tax Receipts	15,443,772	351,631	15,092,141	2.3%
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	4,494,510	13,749,897	24.6%

Budget	Received
14,668,865	88,456
792,365	35
(512,306)	-
(1,977,500)	-
2,310,626	2,310,626
15,282,050	2,399,117

	Budget	Received	Anticipated Receipts	Percent Received
Other Local Funds				
Tuition Bush Program	125,000	0	125,000	0.0%
Erate	0	33,460	-33,460	0.0%
Facility & Pool Rental	220,000	4,705	215,295	2.1%
Indirect Costs	0	0	0	0.0%
Other Local Revenue	200,000	1,743	198,258	0.9%
Other Local Fund Total	545,000	39,908	505,092	7.3%

Budget	Received
125,000	6,460
40,000	-
150,000	4,359
225,000	30,652
540,000	41,471

	Budget	Received	Anticipated Receipts	Percent Received
Debt Service Funds				
Debt Service Tax Receipts	6,046,219	141,801	5,904,418	2.3%
Interest Income	40,000	31,655	8,345	79.1%
June 30 Balance	4,629,785	4,629,785	0	100.0%
Debt Service Fund Total	10,716,004	4,803,241	5,912,763	44.8%

Budget	Received
7,385,963	44,539
20,000	-
4,157,958	4,157,958
11,563,921	4,202,497

	Budget	Received	Anticipated Receipts	Percent Received
Technology Tax Funds				
Technology Maintenance Match	500,972	11,464	489,508	2.3%
June 30 Balance	656,372	656,372	656,372	0.0%
Debt Service Fund Total	1,157,344	11,464	1,145,880	1.0%

Budget	Received
498,123	3,004
458,713	458,713
956,836	461,717

	Budget	Received	Anticipated Receipts	Percent Received
Match Tax MCI/Reading Funds				
Minor Capital Tax Receipts	629,899	33,991	595,908	5.4%
Minor Capital Improvements State Revenue	983,283	38,435	944,848	3.9%
Enhanced MCI State	0	0	0	0.0%
Reading/Opp Match Tax Revenue	855,744	0	855,744	0.0%
June 30 Balance	618,982	618,982	0	100.0%
Match Tax/Reading Funds Total	3,087,908	691,408	2,396,500	22.4%

Budget	Received
643,601	89,007
999,363	33,692
1,115,995	-
828,159	(97,069)
519,470	519,470
4,106,588	545,100

	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	213,796	6,197,689	3.3%
Child Nutrition Funds Total	7,661,485	1,324,638	6,336,847	17.3%

Budget	Received
1,250,000	1,078,422
4,225,000	259,164
5,475,000	1,337,586

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 August 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	Percent Obligated
99940200	Division I Sal/Other State Prg	97,143,669	-	0.00%	14,265,844	14.69%	14,265,844	14.69%	82,877,825	90,214,206	15,892,498	17.62%
99940400	Division Iii/Local Salaries	58,290,217	-	0.00%	8,558,154	14.68%	8,558,154	14.68%	49,732,063	56,739,850	10,399,707	18.33%
	Subtotal	155,433,886	0	0.00%	22,823,998	14.68%	22,823,998	14.68%	132,609,888	146,954,056	26,292,205	17.89%
99900000	Board Of Ed/District Expenses	30,000	-	0.00%	378	1.26%	378	1.26%	29,622	30,000	325	1.08%
99900200	Tech Refresh	300,000	-	0.00%		0.00%	0	0.00%	300,000	300,000	0	0.00%
99910000	Public Communications	107,000	-	0.00%	30,325	28.34%	30,325	28.34%	76,676	107,000	0	0.00%
99910100	Superintendent	34,000	102	0.30%	8,695	25.57%	8,797	25.87%	25,204	34,000	4,433	13.04%
99910110	Student Services	205,000	13,151	6.42%	3,465	1.69%	16,617	8.11%	188,383	205,000	4,653	2.27%
99910115	Academic Support	95,000	-	0.00%	16,906	17.80%	16,906	17.80%	78,094	95,000	12,080	12.72%
99920000	Curriculum/Instructional	1,536,000	310,689	20.23%	224,844	14.64%	535,533	34.87%	1,000,467	1,536,000	480,370	31.27%
99920600	Technology (Instructional)	1,573,643	303,654	19.30%	60,318	3.83%	363,971	23.13%	1,209,672	1,573,643	315,749	20.06%
99921000	Support Services	1,425,000	791,315	55.53%	179,010	12.56%	970,325	68.09%	454,675	1,713,000	90,443	5.28%
99921050	Special Education	2,542,500	520,117	20.46%	142,629	5.61%	662,745	26.07%	1,879,754	2,427,500	74,696	3.08%
99930400	Cscrp	108,665	-	0.00%	4,591	4.22%	4,591	4.22%	104,074	105,500	18,862	17.88%
99940000	Business Office/Finance	60,000	1,939	3.23%	325	0.54%	2,263	3.77%	57,737	2,032,500	461,252	22.69%
99900300	District Wide Services	1,795,000	163,331	9.10%	396,342	22.08%	559,674	31.18%	1,235,326			
99940050	Facilities Management	3,920,000	656,189	16.74%	292,292	7.46%	948,481	24.20%	2,971,519	3,920,000	1,230,719	31.40%
99950000	Personnel/Hr	124,500	22,197	17.83%	9,253	7.43%	31,450	25.26%	93,050	104,500	34,823	33.32%
99960200	Operations/Utilities	3,400,664	698,803	20.55%	410,176	12.06%	1,108,979	32.61%	2,291,685	2,660,000	1,126,331	42.34%
99960300	District Transportation	8,764,516	814,882	9.30%	1,042,687	11.90%	1,857,569	21.19%	6,906,947	6,049,680	1,459,682	24.13%
99970675	OtherState Salaries/Opp funds	2,962,112	-	0.00%	7,829	0.26%	7,829	0.26%	2,954,283			
99940100	Contingency	315,000		0.00%	0	0.00%	0	0.00%	315,000			
99960350	Local Funds (JROTC, Bush Admin)	0	-	0.00%	33,428	0.00%	33,428	0.00%	-33,428			
99970650	Safety & Security	1,280,639	4,620	0.36%	1,168	0.09%	5,788	0.45%	1,274,851	535,000	478,056	89.36%
99990050	Elementary Education Support	81,800	4,640	5.67%	7,670	9.38%	12,310	15.05%	69,490	81,800	13,575	16.59%
99990060	Secondary Education Support	294,000	83,278	28.33%	53,168	18.08%	136,446	46.41%	157,554	294,000	143,376	48.77%
9310110A	Hanby Elementary School	100,349	11,168	11.13%	7,535	7.51%	18,703	18.64%	81,646	84,295	4,644	5.51%
9310112A	Carrcroft Elementary School	91,830	12,452	13.56%	14,624	15.93%	27,076	29.48%	64,754	85,305	8,913	10.45%
9310124A	Forwood Elementary School	60,203	5,016	8.33%	9,088	15.09%	14,104	23.43%	46,099	54,405	8,547	15.71%
9310128A	Lancashire Elementary School	79,980	14,074	17.60%	5,611	7.02%	19,686	24.61%	60,294	79,980	21,968	27.47%
9310130A	Lombardy Elementary School	84,209	6,012	7.14%	5,008	5.95%	11,021	13.09%	73,188	77,035	13,021	16.90%
9310132A	Maple Lane Elementary School	72,760	4,183	5.75%	5,972	8.21%	10,155	13.96%	62,605	72,760	27,777	38.18%
9310176A	Mount Pleasant Elementary School	122,265	17,758	14.52%	15,186	12.42%	32,944	26.94%	89,321	122,265	17,600	14.39%
9310151A	Claymont Elementary School	162,086	10,500	6.48%	5,773	3.56%	16,273	10.04%	145,813	149,360	9,044	6.06%
9310156A	David W. Harlan Elementary School	103,038	19,639	19.06%	21,140	20.52%	40,779	39.58%	62,259	90,250	13,979	15.49%
9310170A	Pierre S. Dupont Middle School	194,629	12,101	6.22%	10,820	5.56%	22,921	11.78%	171,708	174,684	16,319	9.34%
9310178A	Springer Middle School	179,855	13,040	7.25%	3,942	2.19%	16,982	9.44%	162,873	161,850	32,696	20.20%
9310180A	Talley Middle School	213,522	10,347	4.85%	18,994	8.90%	29,341	13.74%	184,181	184,993	49,686	26.86%
9310190A	Brandywine High School	197,505	29,358	14.86%	10,241	5.19%	39,599	20.05%	157,906	182,542	40,596	22.24%
9310194A	Concord High School	197,546	22,114	11.19%	22,920	11.60%	45,034	22.80%	152,512	184,140	50,869	27.63%
9310196A	Mount Pleasant High School	342,412	31,886	9.31%	22,657	6.62%	54,542	15.93%	287,870	341,882	69,186	20.24%
	Subtotal	33,157,228	4,608,554	13.90%	3,105,008	9.36%	7,713,562	23.26%	25,443,666	25,849,869	6,334,267	24.50%

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	Percent Obligated
99930200	Special Education Unique Alternative	1,219,503	447,562	36.70%	54,991	4.51%	502,552	41.21%	716,950	1,776,247	146,237	8.23%
99970020	Special Education Tuition tax(include	12,931,173	1,843,246	14.25%	1,636,362	12.65%	3,479,608	26.91%	9,451,565	14,799,750	2,023,487	13.67%
9310108A	SITE	50,000	14,880	29.76%	18,047	36.09%	32,927	65.85%	17,073	59,300	9,034	15.23%
9310510A	Charles W. Bush School	140,000	11,717	8.37%	4,841	3.46%	16,559	11.83%	123,441	130,625	5,048	3.86%
99980000	Summer School (New)	1,857,421	-	0.00%	1,351,565	0.00%	1,351,565	0.00%	1,351,565	0	0	
	Subtotal	16,198,097	2,317,404	14.31%	3,065,807	18.93%	4,031,645	24.89%	11,660,596	16,765,922	2,183,806	13.03%

Total Operating	204,789,211	6,925,958	3.38%	28,994,813	14.16%	34,569,206	16.88%	169,714,150	189,569,847	34,810,279	18.36%
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99970000	Local Debt Service	5,969,443	-	0.00%	1,120,629	18.77%	1,120,629	18.77%	4,848,814	7,031,425	0	0.00%
99970200	Minor Capital Improvements	1,613,182	-	0.00%		0.00%	0	0.00%	1,613,182	1,540,883	10,751	0.70%
99940500	Title I	3,674,153	-	0.00%		20.44%	0	0.00%	3,674,153	3,423,396	0	0.00%
99940501	IDEA 611	3,206,703	-	0.00%		0.00%	0	0.00%	7,661,482	2,942,978	0	0.00%
99940502	Title II	739,406	-	0.00%		0.00%	0	0.00%	739,406	710,697	0	0.00%
99940503	Title III	70,302	-	0.00%		0.00%	0	0.00%	70,302	50,934	0	0.00%
99940504	Perkins	281,748	-	0.00%		0.00%	0	0.00%	281,748	108,342	0	0.00%
99940410	Title IV	437,546	-	0.00%		0.00%	0	0.00%	437,546	369,206	0	0.00%
99940507	IDEA 619	112,629	-	0.00%		0.00%	0	0.00%	112,629			0.00%
99940505	Other State Federal Grants	465,000	-	0.00%	2,684	0.00%	2,684	0.58%	465,000	840,603	0	0.00%
99960000	Child Nutrition Operations	7,661,482	5,214	0.07%	751,153	0.00%	756,367	0.00%	465,000	5,475,000	855,641	15.63%
	Subtotal	24,231,594	5,214	0.02%	1,874,466	7.74%	1,879,680	7.76%	20,369,262	22,493,464	866,392	3.85%

Total Expenses	229,020,805	6,931,172	3.03%	30,869,279	13.48%	36,448,886	15.92%	190,083,412	212,063,311	35,676,670	16.82%
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99970100	Major Capital Improvements	8,200,000	0		0		0					
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Percentage Comparison		
Salaries	4 of 26 pay cycles	15.38%
Operating	2 Months of 12 Months	16.67%
Federal Grant	9 Months of 12 Months Beginning October 1st	83.33%

Operating Unit Expenditure Summary as August 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	3,494	5,634	9,129
9310112A - Carrcroft Elementary School	4,687	7,926	12,613
9310124A - Forwood Elementary School	1,169	3,420	4,589
9310128A - Lancashire Elementary School	8,677	0	8,677
9310130A - Lombardy Elementary School	2,678	5,124	7,802
9310132A - Maple Lane Elementary School	103	1,360	1,463
9310151A - Claymont Elementary School	1,515	6,307	7,822
9310156A - David W. Harlan Es	993	3,604	4,597
9310170A - Pierre S. Dupont MS	10,645	5,316	15,961
9310170B - PS Elementary ECAP	0	55,733	55,733
9310176A - Mount Pleasant ES	8,573	2,430	11,003
9310178A - Springer Middle School	7,293	7,301	14,594
9310180A - Talley Middle School	1,848	3,618	5,466
9310190A - Brandywine High School	3,540	471	4,011
9310194A - Concord High School	5,118	1,180	6,298
9310196A - Mount Pleasant HS	14,754	8,616	23,369
9310510A - Charles W. Bush School	35,646	55	35,701
99900000 - Board Of Ed/District Expenses	242	0	242
99910000 - Public Communications	0	0	0
99910100 - Superintendent	56	0	56
99910110 - Assistant Superintendent 1	21,383	2,110	23,492
99910115 - ASSISTANT SUPERINTENDENT 2	20,491	6,819	27,310
99920000 - Curriculum/Instructional	19,038	149,850	168,888
99920600 - Technology (Instructional)	64,097	170,305	234,401
99921000 - Support Services	6,616	7,400	14,016
99921050 - Special Education	28,756	110,291	139,047
99930200 - Special School Tuition Payment	169,991	124,027	294,018
99940000 - Business Office/Finance	75,107	20,397	95,504
99940050 - Facilities Management	508,380	196,750	705,130
99940200 - Division I Sal/Other State Prg	0	10,265	10,265
99940410 - Competitive State Grants	44,419	100,833	145,252
99940500 - Federal Funds A	185,412	543,100	728,511
99940501 - Federal Funds B	60,921	483,860	544,781
99940502 - Federal Funds C	7,908	217,615	225,523
99940503 - Federal Funds D	46,475	11,713	58,188
99940504 - Federal Funds E	12,623	92,453	105,075
99940505 - Federal Funds F	141,981	312,548	454,529
99940506 - Federal Funds G	537,500	336,957	874,457
99940507 - Federal Funds H	7,307	1,536	8,843
99940508 - Federal Funds I	88,933	86,105	175,038
99950000 - Personnel/Hr	0	6,908	6,908
99960000 - Child Nutrition Operations	3,614	84	3,698
99960200 - Operations/Utilities	3,278	89,630	92,908
99960300 - State Transportation	12,611	128,705	141,316
99970020 - Local Tuition Tax	276,604	273,953	550,557
99970100 - Major Cap	5,120,707	34,556	5,155,262
99970200 - Minor Cap	918,926	1,348,872	2,267,798
99970650 - Student Services	30,453	245,847	276,300
99970675 - Other District Programs	0	292,204	292,204
99990050 - MRG OF ELEMENTARY ED	13,987	0	13,987
99990060 - MGR OF SECONDARY ED	67,774	8,986	76,760
99980000 - Summer School	661	11,669	12,330
	8,616,046	5,549,089	14,165,136

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

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Regular Salary ESSR	9,350,765	537,500	5,495,983	6,033,483	3,317,282
99940508	Salary Misc ESSR	4,214,592	47,445	3,170,394	3,217,839	996,753
99980000	Summer School (New)	0	889	640,945	641,835	-641,835
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	826,179	826,179	803,233
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	0	464,405	464,405	-358,597
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	598,077	3,798,793	4,396,871	-120,787
9310102E	Technology Instruction ESSER	2,905,000	1,099,883	3,056,971	4,156,855	-1,251,855
9310102F	Support Services ESSER	1,002,999	754,648	728,057	1,482,705	-479,706
9310102G	Special Education ESSER	144,210	37,650	207,671	245,321	-101,111
9310102H	Business Office Finance - ESSER	265,000	75,033	40,600	115,633	149,367
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	1,213,735	2,571,261	3,784,997	972,590
9310102J	Personnel HR ESSER	200,000	0	67,942	67,942	132,058
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	289,016	289,016	406,047
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	8,352	14,929	23,281	23,389
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	2,565	49,289	51,854	55,006
9310156E	Harlan ESSER	49,010	2,990	49,685	52,675	-3,665
9310170E	PS DuPont ESSER	121,160	0	53,009	53,009	68,151
9310176E	Mount Pleasant ES ESSER	92,300	0	66,933	66,933	25,367
9310178E	Springer Middle School ESSER	108,290	0	106,950	106,950	1,340
9310180E	Talley Middle School ESSER	102,700	0	100,217	100,217	2,483
9310190E	Brandywine HS ESSER	122,200	0	109,024	109,024	13,176
9310194E	Concord HS ESSER	136,760	4,880	94,330	99,210	37,550
9310196E	Mount Pleasant HS ESSER	140,140	0	136,102	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	11,351	24,021	35,372	-272
		36,045,632	4,429,571	25,756,585	30,186,156	5,859,476

Operating Unit Expenditure Summary as August 31, 2023

ESSR II Expenditure Summary

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Reg salary	1,113,778	0	1,184,848	1,184,848	-71,070
99940508	Federal Funds I-Misc all other	1,725,144	0	1,266,812	1,266,812	458,333
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	19,361	5,533	24,894	135,106
9310102H	indirect	777,185	0	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	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	2,565	43,483	46,048	-4,948
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	94,183	94,183	-52,533
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		11,102,654	135,053	10,967,601	11,102,654	0

Operating Unit Expenditure Summary as August 31, 2023
ESSR III Expenditure Summary

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Regular Salary	8,236,987	537500	4,311,135	4,848,635	3,388,351
99940508	Federal Funds I-Positive Change Acade	2,489,448	47445	1,903,582	1,951,027	538,421
99980000	Summer School (New)	0	889	640,945	641,835	-641,835
99990100	Curriculum Instructional - ESSER	978,355	0	324,856	324,856	653,499
99990110	Personnel HR - ESSER	86,220	0	0	0	86,220
99990970	Special Education - ESSER	52,904	0	260,031	260,031	-207,127
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	598077	2,503,987	3,102,064	-3,058
9310102E	Technology Instruction - ESSER	1,445,000	1099883	544,475	1,644,358	-199,358
9310102F	Student Support Services - ESSER	807,998	754648	585,636	1,340,284	-532,286
9310102G	Special Education - ESSER	72,097	37650	89,232	126,882	-54,785
9310102H	Business Office Finance - ESSER	105,000	55671	35,067	90,739	14,261
9310102H	indirect	1,745,449	0	1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	1124385	1,146,806	2,271,191	449,103
9310102J	Personnel HR - ESSER	200,000	0	67,942	67,942	132,058
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	200,714	200,714	339,286
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	8352	2,385	10,737	17,983
9310128E	Lancashire-ESSER	41,600	941	58,480	59,421	-17,821
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	2990	2,227	5,217	24,943
9310170E	PS DuPont - ESSER	74,560	0	0	0	74,560
9310176E	Mount Pleasant ES - ESSER	56,800	0	15,570	15,570	41,230
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	0	44,756	44,756	30,444
9310194E	Concord HS - ESSER	84,160	4880	52,865	57,745	26,415
9310196E	Mount Pleasant HS - ESSER	86,240	0	29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	11351	2,949	14,300	7,300
Total ESSERIII		24,942,978	4,294,518	14,788,984	19,083,502	5,859,476

**Brandywine School District
FY24 CASH FLOW ANALYSIS**

						3-Pay						3 Pay	Projected Balance as of 6/30/24
	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	
BEGINNING BALANCES:													
Local Funds (98000)	9,370,847	8,073,804	6,448,708	8,826,908	49,442,846	46,781,174	39,591,098	33,388,701	27,694,790	21,989,858	18,917,186	11,478,836	6,099,397
Division II (00159, 05165)	2,437,694	1,011,350	1,008,451	1,008,451	1,008,451	3,119,521	3,119,521	2,495,617	2,111,070	1,487,166	863,262	239,358	-
Division III (05186)	5,076,816	736,056	-	-	-	-	-	-	-	-	-	-	-
Education Sustainment (05289)	1,889,136	1,889,136	-	-	-	-	-	-	-	-	-	-	-
TOTAL BEGINNING BALANCES	18,774,493	11,710,346	7,457,159	9,835,359	50,451,297	49,900,695	42,710,619	35,884,318	29,805,860	23,477,024	19,780,448	11,718,194	\$ 6,099,397
													Benchmark target for expenses through 9/30
MONTHLY REVENUES:													\$ 8,850,000
Local Funds (98000)	87,239	1,390,317	9,687,840	46,375,578	2,194,860	788,761	260,464	315,729	304,708	2,936,968	115,194	127,944	-
Division II (00159, 05165)	-	-	-	-	2,111,070	-	-	-	-	-	-	-	-
Division III (05186)	-	-	-	-	672,214	-	-	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	230,894	-	-	-	-	-	-	-	-
TOTAL MONTHLY REVENUES	87,239	1,390,317	9,687,840	46,375,578	5,209,038	788,761	260,464	315,729	304,708	2,936,968	115,194	127,944	-
TOTAL AVAILABLE FUNDS	18,861,732	1,390,317	17,144,999	46,375,578	5,209,038	788,761	260,464	315,729	304,708	2,936,968	115,194	127,944	
MONTHLY EXPENDITURES													
Local Funds (98000)	1,321,247	1,732,604	2,871,247	1,321,247	1,321,247	1,321,247	2,024,468	1,071,247	1,071,247	1,071,247	895,954	568,990	
Local Funds Salaries (98000)		1,660,654	4,438,393	4,438,393	3,535,285	6,657,590	4,438,393	4,938,393	4,938,393	4,938,393	6,657,590	4,938,393	
Division II (00159, 05165)	1,426,344	2,899	-	-			623,904	384,547	623,904	623,904	623,904	239,358	
Division III (05186)	4,438,393	638,423	-	-	672,214							-	
Education Sustainment (05289)		1,889,136	-	-	230,894				-	-	-	-	
TOTAL MONTHLY EXPENDITURES	7,185,984	5,923,716	7,309,640	5,759,640	5,759,640	7,978,837	7,086,765	6,394,187	6,633,544	6,633,544	8,177,448	5,746,741	

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.