



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

September 30, 2023

## MONTHLY REPORT INDEX

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

FY 23 at current point in time

<b>Local Funds</b>	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	64,585,602	9,551,353	-55,034,249	14.8%
Interest	400,000	282,828	-117,172	70.7%
Choice	1,830,472	0	-1,830,472	0.0%
Charter	-5,989,274	-2,043,761	3,945,513	34.1%
Miscellaneous	625,000	244,952	-380,048	39.2%
Indirect	280,000	0	-280,000	0.0%
June 30 Opening	9,370,847	9,370,847	0	100.0%
<b>Local Fund Total</b>	<b>71,102,647</b>	<b>17,406,219</b>	<b>-53,696,428</b>	<b>24.5%</b>

Budget	Received
63,648,331	10,226,034
450,000	-
1,944,789	-
(5,848,763)	2,167,812
225,000	55,626
275,000	-
10,464,963	10,464,963
<b>71,159,320</b>	<b>22,914,435</b>

<b>State Funds</b>	Budget	Received	Difference	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	7,861	-67,139	10.5%
Educational Sustainment Fund	2,120,030	1,889,136	-230,894	89.1%
<b>Total Discretionary State Revenue</b>	<b>12,492,823</b>	<b>9,411,507</b>	<b>-3,081,316</b>	<b>75.3%</b>

Budget	Received
1,172,835	384,864
1,950,633	1,755,570
5,214,514	4,686,278
105,500	97,000
2,266,963	1,794,962
<b>10,710,445</b>	<b>8,718,674</b>

<b>Categorical State Funds</b>	Budget	Received	Difference	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	3,082,013	
<i>One-Time Salary Supplement (federal and local cost ) 08900</i>	0	137,238	137,238	
State Transportation	6,236,360	2,841,897	-3,394,463	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	310,023	-154,977	66.7%
<b>State Fund Total</b>	<b>110,002,720</b>	<b>96,125,903</b>	<b>-13,876,817</b>	<b>87.4%</b>
<b>Total State and Local Operating Budget</b>	<b>193,598,190</b>	<b>122,943,628</b>	<b>-70,654,562</b>	<b>63.5%</b>

Budget	Received
90,302,977	75,060,058
-	-
-	-
4,900,942	2,341,076
2,163,456	2,163,456
918,994	13,096
637,621	-
1,776,247	1,161,431
140,577	140,577
40,000	-
105,500	97,000
-	-
-	-
-	-
240,000	32,893
<b>101,226,314</b>	<b>81,009,588</b>

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

FY 23 at current point in time

	Budget	Received	Difference	Percent Received		Budget	Received
<b>Tuition Funds</b>							
Tuition Tax Receipts	15,443,772	2,142,348	-13,301,424	13.9%		14,668,865	2,361,271
Other Tuition Revenue	252,114	0	-252,114	0.0%		792,365	2,450
Charter Payments	-527,675	0	527,675	0.0%		(512,306)	-
Tuition Payments Special School	-1,066,683	0	1,066,683	0.0%		(1,977,500)	-
June 30 Balance	4,142,879	4,142,879	0	100.0%		2,310,626	2,310,626
<b>Tuition Fund Total</b>	<b>18,244,407</b>	<b>6,285,227</b>	<b>-11,959,180</b>	<b>34.5%</b>		<b>15,282,050</b>	<b>4,674,347</b>
<b>Other Local Funds</b>							
Tuition Bush Program	125,000	12,280	-112,720	9.8%		125,000	6,460
Erate	0	33,460	33,460	0.0%		40,000	-
Facility & Pool Rental	220,000	16,680	-203,320	7.6%		150,000	8,676
Indirect Costs	0	0	0	0.0%			
Other Local Revenue	200,000	2,894	-197,106	1.4%		225,000	30,652
<b>Other Local Fund Total</b>	<b>545,000</b>	<b>65,314</b>	<b>-479,686</b>	<b>12.0%</b>		<b>540,000</b>	<b>45,788</b>
<b>Debt Service Funds</b>							
Debt Service Tax Receipts	6,046,219	848,874	-5,197,345	14.0%		7,385,963	44,539
Interest Income	40,000	41,242	1,242	103.1%		20,000	-
June 30 Balance	4,629,785	4,629,785	0	100.0%		4,157,958	4,157,958
<b>Debt Service Fund Total</b>	<b>10,716,004</b>	<b>5,519,901</b>	<b>-5,196,103</b>	<b>51.5%</b>		<b>11,563,921</b>	<b>4,202,497</b>
<b>Technology Tax Funds</b>							
Technology Maintenance Match	500,972	69,922	-431,050	14.0%		498,123	80,192
June 30 Balance	656,372	656,372	0	100.0%		458,713	458,713
<b>Debt Service Fund Total</b>	<b>1,157,344</b>	<b>726,294</b>	<b>-431,050</b>	<b>62.8%</b>		<b>956,836</b>	<b>538,905</b>
<b>Match Tax MCI/Reading Funds</b>							
Minor Capital Tax Receipts	629,899	207,327	-422,572	32.9%		643,601	237,778
Minor Capital Improvements State Revenue	983,283	38,435	-944,848	3.9%		999,363	33,692
Enhanced MCI State	0	0	0	0.0%		1,115,995	-
Reading/Opp Match Tax Revenue	855,744	0	-855,744	0.0%		828,159	-
June 30 Balance	618,982	618,982	0	100.0%		519,470	519,470
<b>Match Tax/Reading Funds Total</b>	<b>3,087,908</b>	<b>864,744</b>	<b>-2,223,164</b>	<b>28.0%</b>		<b>4,106,588</b>	<b>790,940</b>
<b>Federal Funds &amp; Other Aid</b>							
Title I	3,674,153	0	-3,674,153	0.0%		3,697,800	1,183,296
Title II	739,406	0	-739,406	0.0%		753,096	165,681
Title III	70,302	0	-70,302	0.0%		56,484	56,484
Title IV	437,546	0	-437,546	0.0%		398,996	398,996
Perkins	281,748	0	-281,748	0.0%		277,877	119,487
IDEA Part B 611	3,206,703	0	-3,206,703	0.0%		3,047,361	822,787
IDEA 619	112,629	0	-112,629	0.0%		110,181	110,181
ESSR II & ESSR III Balance Prior Year	8,160,003	0	-8,160,003	0.0%		19,085,688	-
<b>Federal Fund Total</b>	<b>16,682,490</b>	<b>0</b>	<b>-16,682,490</b>	<b>0.0%</b>		<b>27,427,483</b>	<b>1,451,451</b>
<b>Child Nutrition Funds</b>							
State Cafeteria Salaries	1,250,000	1,110,842	-139,158	88.9%		1,250,000	1,078,422
Child Nutrition Revenue	6,411,485	229,076	-6,182,409	3.6%		4,225,000	273,067
<b>Child Nutrition Funds Total</b>	<b>7,661,485</b>	<b>1,339,918</b>	<b>-6,321,567</b>	<b>17.5%</b>		<b>5,475,000</b>	<b>1,351,489</b>
<b>BUSH</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>0</b>	<b>100.0%</b>			
<b>Reserve -98036</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>0</b>	<b>100.0%</b>			

**Operating Unit Expenditure Summary as September 30, 2023**  
**Brandywine School District - Division 31**

Operating Unit	Description	Budget Amount	Encumbered		Percentage		Total Expended	Percent Expended	Unencumbered	Prior Year Budget		
			Amount	Encumbered	Expended Amount	Expended				Balance	Amount	Obligated
99940200	Division I Sal/Other State Prg	97,143,669	-	0.00%	21,592,604	22.23%	21,592,604	22.23%	75,551,066	90,214,206	22,779,560	25.25%
99940400	Division Iii/Local Salaries	58,290,217	-	0.00%	13,072,082	22.43%	13,072,082	22.43%	45,218,135	56,739,850	14,526,933	25.60%
	<b>Subtotal</b>	<b>155,433,886</b>	<b>0</b>	<b>0.00%</b>	<b>34,664,685</b>	<b>22.30%</b>	<b>34,664,685</b>	<b>22.30%</b>	<b>120,769,201</b>	<b>146,954,056</b>	<b>37,306,493</b>	<b>25.39%</b>
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	45,683	42.69%
99910100	Superintendent	34,000	91	0.27%	10,584	31.13%	10,676	31.40%	23,324	34,000	5,004	14.72%
99910110	Student Services	205,000	11,979	5.84%	7,757	3.78%	19,736	9.63%	185,264	205,000	9,132	4.45%
99910115	Academic Support	95,000	-	0.00%	16,906	17.80%	16,906	17.80%	78,094	95,000	18,939	19.94%
99920000	Curriculum/Instructional	1,536,000	253,068	16.48%	346,362	22.55%	599,430	39.03%	936,570	1,536,000	773,985	50.39%
99920600	Technology (Instructional)	1,573,643	219,749	13.96%	193,241	12.28%	412,990	26.24%	1,160,654	1,573,643	532,387	33.83%
99921000	Support Services	1,425,000	300,311	21.07%	205,951	14.45%	506,261	35.53%	918,739	1,713,000	438,360	25.59%
99921050	Special Education	2,542,500	475,249	18.69%	245,000	9.64%	720,249	28.33%	1,822,251	2,427,500	528,602	21.78%
99930400	Cscrp	108,665	-	0.00%	4,591	4.22%	4,591	4.22%	104,074	105,500	26,819	25.42%
99940000	Business Office/Finance	60,000	1,868	3.11%	8,516	14.19%	10,383	17.31%	49,617	2,032,500	486,922	23.96%
99900300	District Wide Services	1,795,000	121,330	6.76%	490,741	27.34%	612,071	34.10%	1,182,929	0	0	0.00%
99940050	Facilities Management	3,920,000	587,823	15.00%	569,147	14.52%	1,156,970	29.51%	2,763,030	3,920,000	1,772,901	45.23%
99950000	Personnel/Hr	124,500	18,779	15.08%	14,957	12.01%	33,736	27.10%	90,764	104,500	47,216	45.18%
99960200	Operations/Utilities	3,400,664	474,046	13.94%	665,111	19.56%	1,139,157	33.50%	2,261,508	2,660,000	1,220,564	45.89%
99960300	District Transportation	8,764,516	752,300	8.58%	1,450,963	16.55%	2,203,263	25.14%	6,561,252	6,049,680	2,346,301	38.78%
99970675	OtherState Salaries/Opp funds	2,962,112	-	0.00%	68,939	2.33%	68,939	2.33%	2,893,173	3,311,992	415,257	12.54%
99940100	Contingency	315,000	-	0.00%	0	0.00%	0	0.00%	315,000	0	0	0.00%
99960350	Local Funds (JROTC, Bush Admin)	0	-	0.00%	58,337	0.00%	58,337	0.00%	-58,337	0	193,382	0.00%
99970650	Safety & Security	1,280,639	6,139	0.48%	2,333	0.18%	8,472	0.66%	1,272,167	535,000	791,150	147.88%
99990050	Elementary Education Support	81,800	203	0.25%	12,282	15.01%	12,485	15.26%	69,315	81,800	22,993	28.11%
99990060	Secondary Education Support	294,000	83,244	28.31%	70,578	24.01%	153,823	52.32%	140,177	294,000	175,239	59.61%
9310110A	Hanby Elementary School	100,349	6,846	6.82%	21,445	21.37%	28,291	28.19%	72,058	84,295	11,586	13.75%
9310112A	Carrcroft Elementary School	91,830	10,887	11.86%	26,887	29.28%	37,774	41.14%	54,056	85,305	35,467	41.58%
9310124A	Forwood Elementary School	60,203	5,342	8.87%	11,514	19.13%	16,857	28.00%	43,346	54,405	13,913	25.57%
9310128A	Lancashire Elementary School	79,980	4,942	6.18%	16,357	20.45%	21,299	26.63%	58,681	79,980	28,715	35.90%
9310130A	Lombardy Elementary School	84,209	4,829	5.73%	9,775	11.61%	14,604	17.34%	69,605	77,035	27,216	35.33%
9310132A	Maple Lane Elementary School	72,760	4,290	5.90%	8,613	11.84%	12,902	17.73%	59,858	72,760	33,891	46.58%
9310176A	Mount Pleasant Elementary School	122,265	15,392	12.59%	31,603	25.85%	46,995	38.44%	75,270	122,265	32,963	26.96%
9310151A	Claymont Elementary School	162,086	16,471	10.16%	14,493	8.94%	30,963	19.10%	131,123	149,360	21,644	14.49%
9310156A	David W. Harlan Elementary School	103,038	14,070	13.66%	33,494	32.51%	47,564	46.16%	55,474	90,250	25,259	27.99%
9310170A	Pierre S. Dupont Middle School	194,629	9,747	5.01%	16,041	8.24%	25,788	13.25%	168,841	174,684	27,875	15.96%
9310178A	Springer Middle School	179,855	9,360	5.20%	22,304	12.40%	31,664	17.61%	148,191	161,850	55,872	34.52%
9310180A	Talley Middle School	213,522	19,311	9.04%	28,922	13.55%	48,234	22.59%	165,288	184,993	72,791	39.35%
9310190A	Brandywine High School	197,505	27,612	13.98%	35,054	17.75%	62,666	31.73%	134,839	182,542	47,125	25.82%
9310194A	Concord High School	197,546	17,688	8.95%	47,388	23.99%	65,075	32.94%	132,471	184,140	70,721	38.41%
9310196A	Mount Pleasant High School	342,412	31,679	9.25%	62,454	18.24%	94,134	27.49%	248,278	341,882	117,106	34.25%
	<b>Subtotal</b>	<b>33,157,228</b>	<b>3,504,645</b>	<b>10.57%</b>	<b>4,859,341</b>	<b>14.66%</b>	<b>8,363,987</b>	<b>25.23%</b>	<b>24,793,242</b>	<b>29,161,861</b>	<b>10,473,304</b>	<b>35.91%</b>

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
99930200	Special Education Unique Alternativ	1,219,503	431,888	35.42%	70,664	5.79%	41.21%	716,950	1,776,247	528,689	29.76%
99970020	Special Education Tuition tax(includ	12,931,173	1,138,373	8.80%	2,414,671	18.67%	27.48%	9,378,129	14,799,750	3,723,268	25.16%
9310108A	SITE	50,000	3,221	6.44%	30,872	61.74%	68.19%	15,907	59,300	18,693	31.52%
9310510A	Charles W. Bush School	140,000	18,347	13.10%	13,084	9.35%	22.45%	108,570	130,625	2,295	1.76%
99980000	Summer School (New)	1,857,421	-	0.00%	1,360,055	0.00%	0.00%	497,366	0	375,313	0.00%
	<b>Subtotal</b>	<b>16,198,097</b>	<b>1,591,829</b>	<b>9.83%</b>	<b>3,889,346</b>	<b>24.01%</b>	<b>5,481,175</b>	<b>10,716,921</b>	<b>16,765,922</b>	<b>4,648,258</b>	<b>27.72%</b>
	<b>Total Operating</b>	<b>204,789,211</b>	<b>5,096,474</b>	<b>2.49%</b>	<b>43,413,373</b>	<b>21.20%</b>	<b>48,509,847</b>	<b>156,279,364</b>	<b>192,881,839</b>	<b>52,428,055</b>	<b>27.18%</b>
99970000	Local Debt Service	5,969,443	-	0.00%	2,464,844	41.29%	41.29%	3,504,599	7,031,425	2,722,698	38.72%
99970200	Minor Capital Improvements	1,613,182	-	0.00%	-	0.00%	0.00%	1,613,182	1,540,883	1,453,444	94.33%
99940500	Title I	3,674,153		0.00%		35.88%	0	3,674,153	3,697,800	736,680	19.92%
99940501	IDEA 611	3,206,703		0.00%		0.00%	0	3,206,703	3,047,361	581,514	19.08%
99940502	Title II	739,406		0.00%		0.00%	0	739,406	753,096	158,126	21.00%
99940503	Title III	70,302		0.00%		0.00%	0	70,302	56,484	18,177	32.18%
99940504	Perkins	281,748		0.00%		0.00%	0	281,748	277,877	103,074	37.09%
99940410	Title IV	437,546		0.00%		0.00%	0	437,546	398,996	34,815	8.73%
99940507	IDEA 619	112,629		0.00%		0.00%	0	112,629	110,181	5,171	4.69%
99940505	Other State Federal Grants	465,000	1,570	0.00%	17,121	0.00%	4.02%	446,309	436,181	12,289	2.82%
99960000	Child Nutrition Operations	7,661,482	30,114	0.39%	1,318,284	0.00%	0.00%	6,313,084	5,475,000	1,563,707	28.56%
	<b>Subtotal</b>	<b>24,231,594</b>	<b>31,684</b>	<b>0.13%</b>	<b>3,800,248</b>	<b>15.68%</b>	<b>3,831,932</b>	<b>20,399,662</b>	<b>22,825,284</b>	<b>7,389,695</b>	<b>32.38%</b>
	<b>Total Expenses</b>	<b>229,020,805</b>	<b>5,128,159</b>	<b>2.24%</b>	<b>47,213,621</b>	<b>20.62%</b>	<b>52,341,779</b>	<b>176,679,026</b>	<b>215,707,123</b>	<b>59,817,750</b>	<b>27.73%</b>
99970100	Major Capital Improvements	8,200,000	0		0		0				

Percentage Comparison		
Salaries	6 of 26 pay cycles	23.08%
Operating	3 Months of 12 Months	25.00%
Federal Grants	0 Months of 12 Months	0.00%
	Beginning October 1st	

**Operating Unit Expenditure Summary as September 30, 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	2,764	6,364	9,129
9310112A - Carrcroft Elementary School	4,687	7,926	12,613
9310124A - Forwood Elementary School	1,169	4,715	5,884
9310128A - Lancashire Elementary School	4,200	4,200	8,399
9310130A - Lombardy Elementary School	2,719	8,936	11,655
9310132A - Maple Lane Elementary School	103	1,360	1,463
9310151A - Claymont Elementary School	1,488	6,334	7,822
9310156A - David W. Harlan Es	936	3,604	4,540
9310170A - Pierre S. Dupont MS	7,537	8,512	16,049
9310170B - PS Elementary ECAP	0	59,663	59,663
9310176A - Mount Pleasant ES	1,922	9,081	11,003
9310178A - Springer Middle School	1,407	12,636	14,043
9310180A - Talley Middle School	50	5,416	5,466
9310190A - Brandywine High School	2,201	471	2,672
9310194A - Concord High School	5,118	1,180	6,298
9310196A - Mount Pleasant HS	10,132	13,054	23,186
9310510A - Charles W. Bush School	370	35,331	35,701
99900000 - Board Of Ed/District Expenses	242	0	242
99910000 - Public Communications			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	21,636	149,850	171,486
99920600 - Technology (Instructional)	39,287	195,115	234,401
99921000 - Support Services	6,616	7,400	14,016
99921050 - Special Education	11,354	110,385	121,739
99930200 - Special School Tuition Payment	127,986	151,452	279,438
99940000 - Business Office/Finance	75,107	20,397	95,504
99940050 - Facilities Management	357,321	328,295	685,616
99940200 - Division I Sal/Other State Prg	0	43,024	43,024
99940410 - Competitive State Grants	58,335	112,157	170,492
99940500 - Federal Funds A	223,733	786,623	1,010,356
99940501 - Federal Funds B	56,180	686,427	742,606
99940502 - Federal Funds C	0	262,024	262,024
99940503 - Federal Funds D	23,799	35,235	59,034
99940504 - Federal Funds E	20,000	106,172	126,172
99940505 - Federal Funds F	83,281	405,421	488,702
99940506 - Federal Funds G	447,917	612,556	1,060,473
99940507 - Federal Funds H	7,000	5,495	12,495
99940508 - Federal Funds I	193,201	277,447	470,648
99950000 - Personnel/Hr	0	6,908	6,908
99960000 - Child Nutrition Operations	3,614	106,032	109,646
99960200 - Operations/Utilities	2,801	90,107	92,908
99960300 - State Transportation	0	355,871	355,871
99970020 - Local Tuition Tax	147,636	279,237	426,874
99970100 - Major Cap	5,119,257	36,006	5,155,262
99970200 - Minor Cap	650,407	1,629,391	2,279,798
99970650 - Student Services	83,821	258,229	342,050
99970675 - Other District Programs	0	415,257	415,257
99990050 - MRG OF ELEMENTARY ED	4,569	9,418	13,987
99990060 - MGR OF SECONDARY ED	64,982	8,986	73,968
99980000 - Summer School	924	624,011	624,936
	<b>7,928,801</b>	<b>8,317,288</b>	<b>16,246,088</b>

**Operating Unit Expenditure Summary as September 30, 2023**  
**ESSR II & ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Regular Salary ESSR	9,350,765	447,917	5,777,007	6,224,924	3,125,841
99940508	Salary Misc ESSR	4,214,592	158,274	3,384,844	3,543,118	671,475
99980000	Summer School (New)	0	30	793,698	793,728	-793,728
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	325,974	325,974	1,303,437
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	0	465,713	465,713	-359,905
9310102A	Superintendent ESSER	1,159,660	0	467,712	467,712	691,948
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	392,817	4,466,585	4,859,402	-583,319
9310102E	Technology Instruction ESSER	2,905,000	1,099,200	3,057,655	4,156,855	-1,251,855
9310102F	Support Services ESSER	1,002,999	665,321	829,884	1,495,205	-492,206
9310102G	Special Education ESSER	144,210	582	207,671	208,253	-64,043
9310102H	Business Office Finance - ESSER	265,000	128,443	55,884	184,327	80,673
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	458,999	3,338,134	3,797,133	960,454
9310102J	Personnel HR ESSER	200,000	20,000	67,942	87,942	112,058
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	26,400	291,416	317,816	377,247
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	24,000	33,858	57,858	6,362
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	8,536	21,195	29,731	16,939
9310128E	Lancashire Elementary ESSER	67,600	915	80,937	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	2,102	66,933	69,035	23,265
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	61,549	34,735	96,285	-61,185
		<b>36,045,632</b>	<b>3,515,376</b>	<b>27,533,947</b>	<b>31,049,323</b>	<b>4,996,309</b>



## Operating Unit Expenditure Summary as September 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		1,184,848	1,184,848	-71,070
99940508	Federal Funds I-Misc all other	1,725,144		1,266,812	1,266,812	458,333
99980000	Summer School (New)	0		501,322	501,322	-501,322
99990100	Curriculum Instructional - ESSER	651,056				651,056
99990110	Personnel HR - ESSER-EPER	19,938				19,938
99990970	Special Education - ESSER	52,904		204,375	204,375	-151,471
9310102A	Superintendent - ESSER	572,000		435,319	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	4,144	19,504	23,647	136,353
9310102H	indirect	777,185		777,185	777,185	
9310102I	Facilities Management - ESSER	2,037,293	29,525	1,484,280	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	
9310132E	Maple Lane-ESSER	20,500		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		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		94,183	94,183	-52,533
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	<u>11,102,654</u>	<u>36,234</u>	<u>11,065,173</u>	<u>11,101,407</u>	<u>1,247</u>

**Operating Unit Expenditure Summary as September 30, 2023**  
**ESSR III Expenditure Summary**

Operating Unit	Description	Budget	Encumbered Amount	Expended Amount	Total Expended & Encumbered	Balance
99940506	Federal Funds G-Regular Salary	8,236,987	447917	4,592,159	5,040,076	3,196,911
99940508	Federal Funds I-Positive Change Acade	2,489,448	158274	2,118,032	2,276,306	213,142
99980000	Summer School (New)	0	30	292,376	292,406	-292,406
99990100	Curriculum Instructional - ESSER	978,355		325,974	325,974	652,381
99990110	Personnel HR - ESSER	86,220			0	86,220
99990970	Special Education - ESSER	52,904		261,338	261,338	-208,434
9310102A	Superintendent - ESSER	587,660		32,392	32,392	555,268
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	392817	3,171,779	3,564,596	-465,590
9310102E	Technology Instruction - ESSER	1,445,000	1099200	545,158	1,644,358	-199,358
9310102F	Student Support Services - ESSER	807,998	665321	687,463	1,352,784	-544,786
9310102G	Special Education - ESSER	72,097	582	89,232	89,814	-17,717
9310102H	Business Office Finance - ESSER	105,000	124299	36,380	160,680	-55,680
9310102H	indirect	1,745,449		1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294	429474	1,853,853	2,283,327	436,967
9310102J	Personnel HR - ESSER	200,000	20000	67,942	87,942	112,058
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	26400	203,114	229,514	310,486
9310102N	ECAP	5,200		563	563	4,637
9310108E	Site	2,800			0	2,800
9310110E	Hanby - ESSER	39,520	24000	2,375	26,375	13,145
9310112E	Carrcroft - ESSER	35,520		4,244	4,244	31,276
9310124E	Forwood - ESSER	28,720	8536	8,651	17,187	11,533
9310128E	Lancashire-ESSER	41,600	915	58,506	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	2990	2,227	5,217	24,943
9310170E	PS DuPont - ESSER	74,560			0	74,560
9310176E	Mount Pleasant ES - ESSER	56,800	2102	15,570	17,673	39,127
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	44,756	30,444
9310194E	Concord HS - ESSER	84,160	4880	52,865	57,745	26,415
9310196E	Mount Pleasant HS - ESSER	86,240		29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	61549	13,663	75,212	-53,612
	<b>Total ESSERIII</b>	<b>24,942,978</b>	<b>3,479,142</b>	<b>16,468,774</b>	<b>19,947,916</b>	<b>4,995,062</b>

**Brandywine School District  
FY24 CASH FLOW ANALYSIS**

	July Actual	August Actual	September Actual	October Projected	November Projected	3-Pay December Projected	January Projected	February Projected	March Projected	April Projected	3 Pay May Projected	June Projected	Projected Balance as of 6/30/24
BEGINNING BALANCES:													
Local Funds (98000)	9,370,847	8,073,804	6,459,989	9,520,513	51,746,401	48,731,635	41,188,465	35,336,195	29,039,190	23,156,681	19,906,432	12,115,212	6,055,939
Division II (00159, 05165)	2,437,694	1,011,350	1,008,451	2,589	-	-	-	-	-	-	-	-	-
Division III (05186)	5,076,816	736,056	-	-	-	-	-	-	-	-	-	-	-
Education Sustainment (05289)	1,889,136	1,889,136	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BEGINNING BALANCES</b>	<b>18,774,493</b>	<b>11,710,346</b>	<b>7,468,440</b>	<b>9,523,102</b>	<b>51,746,401</b>	<b>48,731,635</b>	<b>41,188,465</b>	<b>35,336,195</b>	<b>29,039,190</b>	<b>23,156,681</b>	<b>19,906,432</b>	<b>12,115,212</b>	
MONTHLY REVENUES:													Benchmark target for expenses through 9/30
Local Funds (98000)	87,239	1,390,317	7,724,796	48,338,622	2,194,860	788,761	260,464	315,729	304,708	2,936,968	115,194	127,944	\$ 8,850,000
Division II (00159, 05165)	-	-	-	-	2,111,070	-	-	-	-	-	-	-	-
Division III (05186)	-	-	-	-	672,214	-	-	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	230,894	-	-	-	-	-	-	-	-
<b>TOTAL MONTHLY REVENUES</b>	<b>87,239</b>	<b>1,390,317</b>	<b>7,724,796</b>	<b>48,338,622</b>	<b>5,209,038</b>	<b>788,761</b>	<b>260,464</b>	<b>315,729</b>	<b>304,708</b>	<b>2,936,968</b>	<b>115,194</b>	<b>127,944</b>	-
<b>TOTAL AVAILABLE FUNDS</b>	<b>18,861,732</b>	<b>1,390,317</b>	<b>15,193,236</b>	<b>48,338,622</b>	<b>5,209,038</b>	<b>788,761</b>	<b>260,464</b>	<b>315,729</b>	<b>304,708</b>	<b>2,936,968</b>	<b>115,194</b>	<b>127,944</b>	
MONTHLY EXPENDITURES													
Local Funds (98000)	1,321,247	1,732,604	2,871,247	1,674,341	1,674,341	1,674,341	1,674,341	1,674,341	1,248,824	1,248,824	1,248,824	1,248,824	
Local Funds Salaries (98000)		1,660,654	2,423,764	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	-	-	-	-	123,904	384,547	623,904	623,904	123,904	239,358	
Division III (05186)	4,438,393	638,423	-	-	672,214	-	-	-	-	-	-	-	
Education Sustainment (05289)		1,889,136	-	-	230,894	-	-	-	-	-	-	-	
<b>TOTAL MONTHLY EXPENDITURES</b>	<b>7,185,984</b>	<b>5,923,716</b>	<b>5,295,011</b>	<b>6,112,734</b>	<b>6,112,734</b>	<b>8,331,931</b>	<b>6,236,638</b>	<b>6,997,281</b>	<b>6,811,121</b>	<b>6,811,121</b>	<b>8,030,318</b>	<b>6,426,575</b>	

**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.