



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

October 31, 2023

MONTHLY REPORT INDEX

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

FY 23 at current point in time

	Budget	Received	Difference	Percent Received
Local Funds				
Current Expense Tax Receipts	64,585,602	60,395,499	-4,190,103	93.5%
Interest	400,000	322,665	-77,335	80.7%
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	398,757	-226,243	63.8%
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	68,444,006	-2,658,641	96.3%

	Budget	Received	Difference	Percent Received
State Funds				
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%
Total Discretionary State Revenue	12,492,823	9,411,507	-3,081,316	75.3%

	Budget	Received	Difference	Percent Received
Categorical State Funds				
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	2,848,057	-3,388,303	45.7%
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	745,639	0	100.0%
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	711,577	246,577	153.0%
State Fund Total	110,002,720	97,279,257	-12,723,463	88.4%
Total State and Local Operating Budget	193,598,190	175,134,769	-18,463,421	90.5%

Budget	Received
63,833,139	59,574,869
125,000	-
1,944,789	-
(5,247,621)	(2,167,812)
625,000	56,455
275,000	-
10,325,000	10,325,000
71,880,307	67,788,512

Budget	Received
1,172,835	384,864
1,950,633	1,755,570
5,233,953	4,686,278
105,500	97,000
2,409,499	1,794,962
10,872,420	8,718,674

Budget	Received
88,100,750	75,060,059
-	-
-	-
3,748,680	2,341,076
2,163,456	2,163,766
918,994	13,096
637,621	-
1,776,247	522,690
140,577	140,577
40,000	-
105,500	97,000
-	44,105
-	121,904
-	240,224
-	172,941
240,000	32,893
97,871,825	80,950,331

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

FY 23 at current point in time

	Budget	Received	Difference	Percent Received
Tuition Funds				
Tuition Tax Receipts	15,443,772	14,688,900	-754,872	95.1%
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	18,831,779	587,372	103.2%

Budget	Received
14,583,850	13,592,368
50,000	2,855
(601,142)	-
(1,977,500)	-
1,839,816	1,839,816
13,895,024	15,435,039

	Budget	Received	Difference	Percent Received
Other Local Funds				
Tuition Bush Program	125,000	47,680	-77,320	38.1%
Erate	0	33,460	33,460	0.0%
Facility & Pool Rental	220,000	21,385	-198,615	9.7%
Indirect Costs	0	0	0	0.0%
Other Local Revenue	200,000	64,181	-135,819	32.1%
Other Local Fund Total	545,000	166,706	-378,294	30.6%

Budget	Received
125,000	-
40,000	-
140,000	42,293
275,000	-
225,000	90,158
805,000	132,451

	Budget	Received	Difference	Percent Received
Debt Service Funds				
Debt Service Tax Receipts	6,046,219	5,750,607	-295,612	95.1%
Interest Income	40,000	46,514	6,514	116.3%
June 30 Balance	4,629,785	4,629,785	0	100.0%
Debt Service Fund Total	10,716,004	10,426,906	-289,098	97.3%

Budget	Received
7,343,156	6,843,932
20,000	-
3,978,136	3,978,136
11,341,292	10,822,068

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
Technology Maintenance Match	500,972	527,827	26,855	105.4%
June 30 Balance	656,372	656,372	0	100.0%
Debt Service Fund Total	1,157,344	1,184,199	26,855	102.3%

Budget	Received
495,236	461,615
476,852	476,852
972,088	938,467

	Budget	Received	Difference	Percent Received
Match Tax MCI/Reading Funds				
Minor Capital Tax Receipts	629,899	207,327	-422,572	32.9%
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	864,744	-2,223,164	28.0%

Budget	Received
1,149,881	1,368,739
1,015,689	33,962
0	-
828,159	318,750
519,470	519,470
3,513,199	2,240,921

	Budget	Received	Difference	Percent Received
Federal Funds & Other Aid				
Title I	3,674,153	3,674,153	0	100.0%
Title II	739,406	739,406	0	100.0%
Title III	70,302	70,302	0	100.0%
Title IV	437,546	437,546	0	100.0%
Perkins	281,748	281,748	0	100.0%
IDEA Part B 611	3,206,703	3,206,703	0	100.0%
IDEA 619	112,629	112,629	0	100.0%
ESSR II & ESSR III Balance Prior Year	8,160,003	0	-8,160,003	0.0%
Federal Fund Total	16,682,490	8,522,487	-8,160,003	51.1%

Budget	Received
2,942,978	3,047,361
710,697	753,096
50,934	19,381
369,206	398,996
108,342	277,877
3,047,361	822,787
110,181	110,181
0	-
7,339,699	1,609,841

	Budget	Received	Difference	Percent Received
Child Nutrition Funds				
State Cafeteria Salaries	1,250,000	1,110,842	-139,158	88.9%
Child Nutrition Revenue	6,411,485	229,076	-6,182,409	3.6%
Child Nutrition Funds Total	7,661,485	1,339,918	-6,321,567	17.5%

Budget	Received
1,250,000	1,078,422
4,225,000	277,891
5,475,000	1,356,313

BUSH	8,200,000	8,200,000	0	100.0%
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10,000,000	10,000,000
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Reserve -98036	3,200,000	3,200,000	0	100.0%
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Operating Unit Expenditure Summary as October 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%	29,275,047	30.14%	29,275,047	30.14%	67,868,622	90,214,206	29,543,472	32.75%
99940400	Division Iii/Local Salaries	58,290,217	-	0.00%	17,635,350	30.25%	17,635,350	30.25%	40,654,867	56,739,850	18,691,968	32.94%
	Subtotal	155,433,886	0	0.00%	46,910,397	30.18%	46,910,397	30.18%	108,523,489	146,954,056	48,235,440	32.82%
99900000	Board Of Ed/District Expenses	30,000	-	0.00%	378	1.26%	378	1.26%	29,622	30,000	1,606	5.35%
99900200	Tech Refresh	300,000	-	0.00%	-	0.00%	-	0.00%	300,000	300,000	0	0.00%
99910000	Public Communications	107,000	-	0.00%	31,320	29.27%	31,320	29.27%	75,681	107,000	45,689	42.70%
99910100	Superintendent	34,000	2,081	6.12%	24,522	72.12%	26,603	78.24%	7,397	34,000	5,309	15.61%
99910110	Student Services	205,000	29,853	14.56%	22,751	11.10%	52,605	25.66%	152,395	205,000	57,180	27.89%
99910115	Academic Support	95,000	975	1.03%	19,997	21.05%	20,972	22.08%	74,028	95,000	12,160	12.80%
99920000	Curriculum/Instructional	1,536,000	267,368	17.41%	613,147	39.92%	880,515	57.33%	655,485	1,536,000	886,725	57.73%
99920600	Technology (Instructional)	1,573,643	235,351	14.96%	345,666	21.97%	581,018	36.92%	992,626	1,573,643	499,100	31.72%
99921000	Support Services	1,425,000	233,357	16.38%	274,881	19.29%	508,238	35.67%	916,762	1,713,000	442,777	25.85%
99921050	Special Education	2,542,500	371,791	14.62%	380,373	14.96%	752,164	29.58%	1,790,336	2,427,500	586,799	24.17%
99930400	Cscrp	108,665	-	0.00%	4,591	4.22%	4,591	4.22%	104,074	105,500	34,776	32.96%
99940000	Business Office/Finance	60,000	1,841	3.07%	6,863	11.44%	8,705	14.51%	51,295	2,032,500	692,380	34.07%
99900300	District Wide Services	1,795,000	119,822	6.68%	680,711	37.92%	800,533	44.60%	994,467	0	0	0.00%
99940050	Facilities Management	3,920,000	546,841	13.95%	911,608	23.26%	1,458,449	37.21%	2,461,551	3,920,000	2,084,878	53.19%
99950000	Personnel/Hr	124,500	26,465	21.26%	45,472	36.52%	71,936	57.78%	52,564	104,500	42,780	40.94%
99960200	Operations/Utilities	3,400,664	833,983	24.52%	946,736	27.84%	1,780,719	52.36%	1,619,945	2,660,000	1,242,255	46.70%
99960300	District Transportation	8,764,516	707,250	8.07%	2,157,891	24.62%	2,865,141	32.69%	5,899,374	6,049,680	2,836,950	46.89%
99970675	OtherState Salaries/Opp funds	2,962,112	-	0.00%	182,833	6.17%	182,833	6.17%	2,779,279	3,311,992	0	0.00%
99940100	Contingency	315,000	-	0.00%	-	0.00%	-	0.00%	315,000	315,000	0	0.00%
99960350	Local Funds (JROTC, Bush Admin)	-	-	0.00%	69,228	0.00%	69,228	0.00%	-69,228	0	193,382	0.00%
99970650	Safety & Security	1,280,639	4,863	0.38%	501,921	39.19%	506,784	39.57%	773,855	535,000	562,894	105.21%
99990050	Elementary Education Support	81,800	1,987	2.43%	17,300	21.15%	19,288	23.58%	62,512	81,800	17,127	20.94%
99990060	Secondary Education Support	294,000	98,350	33.45%	86,671	29.48%	185,021	62.93%	108,979	294,000	185,717	63.17%
9310110A	Hanby Elementary School	100,349	7,927	7.90%	27,216	27.12%	35,143	35.02%	65,206	84,295	7,113	8.44%
9310112A	Carrcroft Elementary School	91,830	12,571	13.69%	31,499	34.30%	44,070	47.99%	47,760	85,305	31,165	36.53%
9310124A	Forwood Elementary School	60,203	7,944	13.19%	-616	-1.02%	7,327	12.17%	52,876	54,405	13,539	24.89%
9310128A	Lancashire Elementary School	79,980	5,902	7.38%	20,496	25.63%	26,397	33.00%	53,583	79,980	30,926	38.67%
9310130A	Lombardy Elementary School	84,209	8,939	10.62%	14,205	16.87%	23,144	27.48%	61,065	77,035	27,123	35.21%
9310132A	Maple Lane Elementary School	72,760	6,959	9.56%	11,637	15.99%	18,596	25.56%	54,164	72,760	31,504	43.30%
9310176A	Mount Pleasant Elementary School	122,265	7,612	6.23%	48,840	39.95%	56,452	46.17%	65,813	122,265	35,483	29.02%
9310151A	Claymont Elementary School	162,086	9,663	5.96%	31,504	19.44%	41,167	25.40%	120,919	149,360	38,640	25.87%
9310156A	David W. Harlan Elementary School	103,038	8,842	8.58%	42,287	41.04%	51,128	49.62%	51,910	90,250	34,314	38.02%
9310170A	Pierre S. Dupont Middle School	194,629	15,845	8.14%	21,751	11.18%	37,596	19.32%	157,033	174,684	40,170	23.00%
9310178A	Springer Middle School	179,855	15,084	8.39%	33,110	18.41%	48,194	26.80%	131,661	161,850	57,849	35.74%
9310180A	Talley Middle School	213,522	23,160	10.85%	38,290	17.93%	61,450	28.78%	152,072	184,993	78,122	42.23%
9310190A	Brandywine High School	197,505	30,751	15.57%	52,042	26.35%	82,793	41.92%	114,712	182,542	61,079	33.46%
9310194A	Concord High School	197,546	15,595	7.89%	65,844	33.33%	81,439	41.23%	116,107	184,140	88,310	47.96%
9310196A	Mount Pleasant High School	342,412	30,509	8.91%	86,527	25.27%	117,036	34.18%	225,376	341,882	141,530	41.40%
	Subtotal	33,157,228	3,689,481	11.13%	7,849,491	23.67%	11,538,972	34.80%	21,618,256	29,476,861	11,147,350	37.82%

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended Amount	Percent	Total Expended & Encumbered	Percent	Unencumbered Balance	Prior Year Budget		Percent
			Amount	Encumbered		Expended		Obligated		Amount	Prior Year Obligated	Obligated
99930200	Special Education Unique Alternative	1,219,503	393,067	32.23%	179,885	14.75%	572,952	46.98%	646,550	1,776,247	460,037	25.90%
99970020	Special Education Tuition tax(inlcude	12,931,173	1,336,258	10.33%	3,574,566	27.64%	4,910,823	37.98%	8,020,350	14,799,750	5,698,014	38.50%
9310108A	SITE	50,000	11,918	23.84%	32,193	64.39%	44,111	88.22%	5,889	59,300	14,442	24.35%
9310510A	Charles W. Bush School	140,000	21,962	15.69%	23,107	16.51%	45,069	32.19%	94,931	130,625	-32,809	-25.12%
99980000	Summer School (New)	1,857,421	-	0.00%	1,364,225	0.00%	1,364,225	0.00%	493,196	0	395,904	0.00%
	Subtotal	16,198,097	1,763,204	10.89%	5,173,977	31.94%	6,937,181	42.83%	9,260,916	16,765,922	6,535,586	38.98%
	Total Operating	204,789,211	5,452,685	2.66%	59,933,865	29.27%	65,386,551	31.93%	139,402,660	193,196,839	65,918,377	34.12%
99970000	Local Debt Service	5,969,443	-	0.00%	2,962,944	49.64%	2,962,944	49.64%	3,006,499	7,031,425	3,231,234	45.95%
99970200	Minor Capital Improvements	1,613,182	-	0.00%	-	0.00%	-	0.00%	1,613,182	1,540,883	19,448	1.26%
99940500	Title I	3,674,153	126,936	3.45%	9,595	55.53%	136,531	3.72%	3,537,622	3,697,800	81,580	2.21%
99940501	IDEA 611	3,206,703	-	0.00%	-	0.00%	-	0.00%	3,206,703	3,047,361	42	0.00%
99940502	Title II	739,406	-	0.00%	-	0.00%	-	0.00%	739,406	753,096	18,773	2.49%
99940503	Title III	70,302	-	0.00%	-	0.00%	-	0.00%	70,302	56,484	0	0.00%
99940504	Perkins	281,748	6,170	2.19%	10,102	3.59%	16,272	5.78%	265,476	277,877	6,928	2.49%
99940410	Title IV	437,546	-	0.00%	-	0.00%	-	0.00%	437,546	398,996	0	0.00%
99940507	IDEA 619	112,629	-	0.00%	-	0.00%	-	0.00%	112,629	110,181	5,171	4.69%
99940505	Other State Federal Grants	465,000	24,532	0.00%	40,937	0.00%	65,469	14.08%	399,531	436,181	161,470	37.02%
99960000	Child Nutrition Operations	7,661,482	41,847	0.55%	2,040,357	0.00%	2,082,205	0.00%	5,579,278	5,475,000	1,953,030	35.67%
	Subtotal	24,231,594	199,485	0.82%	5,063,935	20.90%	5,263,421	21.72%	18,968,173	22,825,284	5,477,677	24.00%
	Total Expenses	229,020,805	5,652,171	2.47%	64,997,800	28.38%	70,649,971	30.85%	158,370,834	216,022,123	71,396,054	33.05%
99970100	Major Capital Improvements	8,200,000	-		-		-					

Percentage Comparison		
Salaries	8 of 26 pay cycles	30.77%
Operating	4 Months of 12 Months	33.33%
Federal Grants	1 Months of 12 Months	8.33%
	Beginning October 1st	

Percentage Comparison FY 23		
Salaries	9 of 27 pay cycles	33.33%
Operating	4 Months of 12 Mont	33.33%
Federal Grants	1 Months of 12 Mont	8.33%
	Beginning October 1st	

Operating Unit Expenditure Summary as October 31, 2023
Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	-	4,647	4,647
9310110A - Hanby Elementary School	-	6,749	6,749
9310112A - Carrcroft Elementary School	624	8,058	8,682
9310124A - Forwood Elementary School	-	3,420	3,420
9310128A - Lancashire Elementary School	-	4,200	4,200
9310130A - Lombardy Elementary School	168	11,039	11,206
9310132A - Maple Lane Elementary School	-	1,360	1,360
9310151A - Claymont Elementary School	-	7,085	7,085
9310156A - David W. Harlan Es	-	4,054	4,054
9310170A - Pierre S. Dupont MS	4,958	8,755	13,713
9310170B - PS Elementary ECAP	-	63,593	63,593
9310176A - Mount Pleasant ES	-	9,381	9,381
9310178A - Springer Middle School	3	14,536	14,539
9310180A - Talley Middle School	-	5,416	5,416
9310190A - Brandywine High School	2,201	471	2,672
9310194A - Concord High School	429	5,930	6,359
9310196A - Mount Pleasant HS	-	18,901	18,901
9310510A - Charles W. Bush School	-	35,697	35,697
99900000 - Board Of Ed/District Expenses	-	-	-
99910000 - Public Communications	-	-	-
99910100 - Superintendent	-	-	-
99910110 - Assistant Superintendent 1	-	2,110	2,110
99910115 - ASSISTANT SUPERINTENDENT 2	14,989	12,458	27,447
99920000 - Curriculum/Instructional	3,221	160,547	163,769
99920600 - Technology (Instructional)	34,199	200,202	234,401
99921000 - Support Services	6,616	7,400	14,016
99921050 - Special Education	-	110,385	110,385
99930200 - Special School Tuition Payment	102,623	151,452	254,076
99940000 - Business Office/Finance	-	20,397	20,397
99940050 - Facilities Management	291,727	336,817	628,544
99940200 - Division I Sal/Other State Prg	-	43,024	43,024
99940410 - Competitive State Grants	19,431	163,723	183,155
99940500 - Federal Funds A	233,995	1,113,180	1,347,176
99940501 - Federal Funds B	36,415	886,777	923,192
99940502 - Federal Funds C	-	308,939	308,939
99940503 - Federal Funds D	863	60,728	61,591
99940504 - Federal Funds E	20,000	106,172	126,172
99940505 - Federal Funds F	40	508,549	508,589
99940506 - Federal Funds G	347,917	906,934	1,254,851
99940507 - Federal Funds H	7,389	9,898	17,287
99940508 - Federal Funds I	77,990	512,092	590,082
99950000 - Personnel/Hr	-	6,908	6,908
99960000 - Child Nutrition Operations	-	109,443	109,443
99960200 - Operations/Utilities	-	90,107	90,107
99960300 - State Transportation	-	355,871	355,871
99970020 - Local Tuition Tax	151	280,572	280,723
99970100 - Major Cap	5,077,629	91,157	5,168,785
99970200 - Minor Cap	392,629	1,901,849	2,294,478
99970650 - Student Services	114,590	258,229	372,819
99970675 - Other District Programs	-	541,064	541,064
99990050 - MRG OF ELEMENTARY ED	-	11,659	11,659
99990060 - MGR OF SECONDARY ED	-	42,756	42,756
99980000 - Summer School	433	624,386	624,819
	6,791,231	10,149,079	16,940,309

Operating Unit Expenditure Summary as October 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	347,917	5,976,879	6,324,796	3,025,968
99940508	Salary Misc ESSR	4,214,592	77,601	3,551,996	3,629,597	584,995
99980000	Summer School (New)	-	-	292,376	292,376	-292,376
99990100	Curriculum Instructional EPER ESSER	1,629,412	-	827,825	827,825	801,587
99991010	Personnel HR EPER ESSER	106,159	-	-	-	106,159
99990970	Special Education EPER ESSR	105,808	-	465,713	465,713	-359,905
9310102A	Superintendent ESSER	1,159,660	-	467,712	467,712	691,948
9310102B	Assist Superintendent 1 ESSER	5,000	-	1,230	1,230	3,770
9310102C	Assist Superintendent 2 ESSER	280,000	-	224,000	224,000	56,000
9310102D	Curriculum Instructional ESSER	4,276,083	7,332	4,853,318	4,860,649	-584,566
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	538,309	829,884	1,368,193	-365,194
9310102G	Special Education ESSER	144,210	-	235,181	235,181	-90,970
9310102H	Business Office Finance - ESSER	265,000	124,298	60,028	184,325	80,675
9310102H	Indirect Cost	2,522,634	-	2,522,634	2,522,634	-
9310102I	Facilities Management ESSER	4,757,587	506,341	3,367,659	3,874,000	883,587
9310102J	Personnel HR ESSER	200,000	20,000	67,942	87,942	112,058
9310102K	Transportation ESSER	650,000	-	155,395	155,395	494,605
9310102L	Mgr of Elementary Ed ESSER	400,000	750	-	750	399,250
9310102M	Mgr of Secondary Ed ESSER	695,063	26,400	291,416	317,816	377,247
9310102N	ECAP ESSER	8,450	-	2,555	2,555	5,895
9310108E	SITE ESSER	4,550	-	2,213	2,213	2,337
9310110E	Hanby ESSER	64,220	24,000	33,858	57,858	6,362
9310112E	Carrcroft ESSER	57,720	-	54,050	54,050	3,670
9310124E	Forwood ESSER	46,670	8,788	22,869	31,657	15,013
9310128E	Lancashire Elementary ESSER	67,600	521	81,331	81,852	-14,252
9310130E	Lombardy Elementary ESSER	58,630	-	52,642	52,642	5,988
9310132E	Maple Lane Elementary ESSR	53,300	-	53,001	53,001	299
9310151E	Claymont ESSER	106,860	5,173	51,699	56,872	49,988
9310156E	Harlan ESSER	49,010	-	53,318	53,318	-4,308
9310170E	PS DuPont ESSER	121,160	-	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	-	106,950	106,950	1,340
9310180E	Talley Middle School ESSER	102,700	-	100,217	100,217	2,483
9310190E	Brandywine HS ESSER	122,200	-	109,024	109,024	13,176
9310194E	Concord HS ESSER	136,760	-	99,210	99,210	37,550
9310196E	Mount Pleasant HS ESSER	140,140	-	136,102	136,102	4,038
9310510E	Charles W Bush ESSER	35,100	53,960	48,281	102,241	-
		36,045,632	2,842,692	28,376,104	31,218,796	4,893,977

Operating Unit Expenditure Summary as October 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	-	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)	-	-	-	-	-
99990100	Curriculum Instructional - ESSER	651,056	-	501,322	501,322	149,734
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	-	1,296,053	1,296,053	-118,976
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	-	23,647	23,647	136,353
9310102H	indirect	777,185	-	777,185	777,185	-
9310102I	Facilities Management - ESSER	2,037,293	-	1,513,806	1,513,806	523,487
9310102J	Personnel HR - ESSER	-	-	-	-	-
9310102K	Transportation - ESSER	325,000	-	-	-	325,000
9310102L	Mgr of Elementary Ed - ESSER	-	-	-	-	-
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	-	49,806	49,806	-27,606
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	-	45,893	45,893	-4,793
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		11,102,654	0	11,102,654	11,102,654	0

Operating Unit Expenditure Summary as October 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	347,917	4,792,032	5,139,949	3,097,038
99940508	Federal Funds I-Positive Change Acade	2,489,448	77,601	2,285,185	2,362,786	126,662
99980000	Summer School (New)	-	-	292,376	292,376	-292,376
99990100	Curriculum Instructional - ESSER	978,355	-	326,503	326,503	651,853
99990110	Personnel HR - ESSER	86,220	-	-	-	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	-	-	-	-	-
9310102C	Assist Superintendent 2 - ESSER	205,000	-	-	-	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	7,332	3,557,265	3,564,596	-465,590
9310102E	Technology Instruction - ESSER	1,445,000	1,099,200	545,158	1,644,358	-199,358
9310102F	Student Support Services - ESSER	807,998	538,309	687,463	1,225,772	-417,774
9310102G	Special Education - ESSER	72,097	-	116,742	116,742	-44,645
9310102H	Business Office Finance - ESSER	105,000	124,298	36,380	160,678	-55,678
9310102H	indirect	1,745,449	-	1,745,449	1,745,449	-
9310102I	Facilities Management - ESSER	2,720,294	506,341	1,853,853	2,360,194	360,100
9310102J	Personnel HR - ESSER	200,000	20,000	67,942	87,942	112,058
9310102K	Transportation - ESSER	325,000	-	155,395	155,395	169,605
9310102L	Mgr of Elementary Ed - ESSER	400,000	750	-	750	399,250
9310102M	Mgr of Secondary Ed - ESSER	540,000	26,400	203,114	229,514	310,486
9310102N	ECAP	5,200	-	563	563	4,637
9310108E	Site	2,800	-	-	-	2,800
9310110E	Hanby - ESSER	39,520	24,000	2,375	26,375	13,145
9310112E	Carrcroft - ESSER	35,520	-	4,244	4,244	31,276
9310124E	Forwood - ESSER	28,720	8,788	10,326	19,114	9,606
9310128E	Lancashire-ESSER	41,600	521	58,900	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	5,173	5,806	10,979	54,781
9310156E	Harlan plus - ESSER Pre K	30,160	-	5,860	5,860	24,300
9310170E	PS DuPont - ESSER	74,560	-	-	-	74,560
9310176E	Mount Pleasant ES - ESSER	56,800	2,102	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	-	57,745	57,745	26,415
9310196E	Mount Pleasant HS - ESSER	86,240	-	29,925	29,925	56,315
9310510E	Charles W Bush - ESSER	21,600	53,960	27,209	81,169	-59,569
Total ESSERIII		24,942,978	2,842,692	17,273,450	20,116,142	4,826,836

**Brandywine School District
FY24 CASH FLOW ANALYSIS**

						3-Pay						3-Pay		Projected Balance as of 6/30/24
	July Actual	August Actual	September Actual	October Actual	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	6,459,989	6,368,973	51,647,698	47,632,932	40,089,762	34,737,492	28,940,487	23,557,978	18,953,205	11,661,985	6,102,712	
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	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BEGINNING BALANCES	18,774,493	11,710,346	7,468,440	6,371,562	51,647,698	47,632,932	40,089,762	34,737,492	28,940,487	23,557,978	18,953,205	11,661,985		
MONTHLY REVENUES:													Benchmark target for expenses through 9/30	
Local Funds (98000)	87,239	1,390,317	7,724,796	51,193,146	1,194,860	788,761	260,464	315,729	304,708	1,082,444	115,194	127,944		
Division II (00159, 05165)	-	-	-	-	2,111,070	-	-	-	-	-	-	-	\$ 8,850,000	
Division III (05186)	-	-	-	-	672,214	-	-	-	-	-	-	-		
Education Sustainment (05289)	-	-	-	-	230,894	-	-	-	-	-	-	-		
TOTAL MONTHLY REVENUES	87,239	1,390,317	7,724,796	51,193,146	4,209,038	788,761	260,464	315,729	304,708	1,082,444	115,194	127,944		
TOTAL AVAILABLE FUNDS	18,861,732	1,390,317	15,193,236	51,193,146	4,209,038	788,761	260,464	315,729	304,708	1,082,444	115,194	127,944		
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	3,938,393	4,438,393	4,438,393	4,438,393	6,157,590	4,438,393		
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	-	-	-	-	-	-	-		
TOTAL MONTHLY EXPENDITURES	7,185,984	5,923,716	5,295,011	6,112,734	6,112,734	8,331,931	5,736,638	6,497,281	6,311,121	6,311,121	7,530,318	5,926,575		

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.