



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

August 31, 2022

PREPARED BY ANGIE THOMAS MANAGER OF FINANCE
ASSISTED BY DR. JASON HALE

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Brandywine School District Financial Report - Revenue
As of August 31, 2022

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
State Funds						
Formula Salaries & OEC's	88,100,750	75,060,059	13,040,691	85.2%	83,874,792	83,464,388
Cafeteria Salaries	1,250,000	1,078,422	171,578	86.3%	1,250,000	1,084,073
Division II, AOC	1,172,835	384,864	787,971	32.8%	1,172,835	1,137,982
Division II, Energy	1,950,633	1,755,570	195,063	90.0%	1,950,633	1,950,633
Division III, Equalization	5,214,514	4,686,278	528,236	89.9%	5,233,953	5,259,213
State Transportation	3,448,680	2,328,263	1,120,417	67.5%	3,448,680	4,779,729
Unique Alternative	2,176,247	522,690	1,653,557	24.0%	1,876,247	1,053,662
Minor Capital Improvements	924,530	33,962	890,568	3.7%	1,015,689	1,015,689
Major Capital Improvements	5,739,660	-	5,739,660	0.0%	25,000,000	25,000,000
Educational Sustainment Fund	2,009,499	1,794,962	214,537	89.3%	1,987,499	1,994,402
Education Opportunity/Mental Health	2,163,456	2,163,456	-	100.0%	1,989,142	1,989,142
House Bill 300 (6-8) Mental Hlth 08942(FY23)/08940 (FY22)	560,248	560,248	-	100.0%	-	-
Student Success Block Grant	-	-	-	-	82,537	82,537
Early Childhood Assistance Program	392,700	428,400	-	109.1%	392,700	416,500
World Language Immersion	40,000	-	40,000	0.0%	40,000	41,163
Cost Recovery	105,500	97,000	8,500	91.9%	105,500	105,000
Substitute Teacher Block Grant 05113	140,577	140,577	-	100.0%	-	-
Other State Revenue	150,000	-	150,000	0.0%	200,000	27,291
State Fund Total	115,539,829	91,034,751	24,540,778	78.8%	129,620,207	129,401,404
Local Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Current Expense Tax Receipts	63,648,331	414,580	63,233,751	0.7%	63,648,331	64,490,049
Debt Service Tax Receipts	7,343,156	44,539	7,298,617	0.6%	7,343,156	7,427,077
Tuition Tax Receipts	14,583,850	88,456	14,495,394	0.6%	14,583,850	14,750,519
Other Tuition Revenue	50,000	35	49,965	0.1%	50,000	6,237
Minor Capital Tax Receipts	1,468,631	8,907	1,459,724	0.6%	1,468,631	1,485,366
Technology Maintenance Match	495,236	3,004	492,232	0.6%	495,236	500,946
Interest	450,000	-	450,000	0.0%	145,000	-
Athletics	50,000	-	50,000	0.0%	50,000	36,857
CSCRP	50,000	-	50,000	0.0%	50,000	62,529
Indirect Costs	275,000	-	275,000	0.0%	2,775,000	2,773,904
Child Nutrition	4,225,000	259,164	3,965,836	6.1%	4,025,000	5,743,410
Building Rental	140,000	12,997	127,003	9.3%	140,000	143,816
Erate	40,000	-	40,000	0.0%	40,000	-
Charter	(5,848,763)	-	5,848,763	0.0%	(5,848,763)	(5,848,767)
Choice	1,944,789	-	1,944,789	0.0%	1,944,789	1,944,789
New Castle County Distance Learning	-	-	-	0.0%	-	-
Other Local Revenue	225,000	30,649	194,351	13.6%	875,000	299,704
Local Fund Total	89,140,230	862,331	99,975,425	1.0%	91,785,230	93,816,436
Federal Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
IDEA Part B	2,942,978	-	2,942,978	0.0%	3,009,048	3,068,025
Title I	3,423,396	-	3,423,396	0.0%	3,422,892	3,429,506
Title II	710,697	-	710,697	0.0%	710,559	710,079
Title III	50,934	-	50,934	0.0%	49,742	49,718
Title IV	369,206	-	369,206	0.0%	369,206	373,527
Perkins	108,342	-	108,342	0.0%	257,387	259,994
ESSR II & ESSR III	-	-	-	0.0%	36,037,638	36,045,632
Other Federal Revenue	432,602	-	432,602	0.0%	215,000	773,331
Federal Fund Total	8,038,155	-	8,038,155	0.0%	44,071,472	44,709,812
Grand Total	212,718,214	91,897,082	132,554,358	43.2%	265,476,909	267,927,652
BUSH	-	10,000,000	-	-	-	25,000,000

Operating Unit Expenditure Summary as of August 31, 2022
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
9310110A	Hanby Elementary School	84,295	2,885	3.42%	1,758	2.09%	4,644	5.51%	79,652	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	7,674	9.00%	1,239	1.45%	8,913	10.45%	76,392	85,305	77,860
9310124A	Forwood Elementary School	54,405	4,657	8.56%	3,890	7.15%	8,547	15.71%	45,858	54,405	33,279
9310128A	Lancashire Elementary School	79,980	13,920	17.40%	8,048	10.06%	21,968	27.47%	58,012	79,980	61,379
9310130A	Lombardy Elementary School	77,035	3,604	4.68%	9,417	12.22%	13,021	16.90%	64,014	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	25,625	35.22%	2,152	2.96%	27,777	38.18%	44,983	72,760	49,997
9310151A	Claymont Elementary School	149,360	3,393	2.27%	5,652	3.78%	9,044	6.06%	140,316	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	9,090	10.07%	4,890	5.42%	13,979	15.49%	76,271	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	8,717	4.99%	7,602	4.35%	16,319	9.34%	158,365	174,683	172,651
9310176A	Mount Pleasant Elementary School	122,265	10,653	8.71%	6,947	5.68%	17,600	14.39%	104,665	122,265	117,169
9310178A	Springer Middle School	161,850	18,815	11.63%	13,881	8.58%	32,696	20.20%	129,154	161,850	124,415
9310180A	Talley Middle School	184,993	14,108	7.63%	35,578	19.23%	49,686	26.86%	135,307	184,993	171,085
9310190A	Brandywine High School	182,542	22,280	12.21%	18,315	10.03%	40,596	22.24%	141,946	182,542	172,441
9310194A	Concord High School	184,140	26,939	14.63%	23,930	13.00%	50,869	27.63%	133,271	184,140	184,103
9310196A	Mount Pleasant High School	341,882	44,470	13.01%	24,715	7.23%	69,186	20.24%	272,696	341,882	341,869
9310510A	Charles W. Bush School	130,625	2,510	1.92%	2,538	1.94%	5,048	3.86%	125,577	130,625	75,454
9310108A	SITE	59,300	7,027	11.85%	2,008	3.39%	9,034	15.23%	50,266	42,000	40,931
	Subtotal	2,235,671	226,367	10.13%	172,559	7.72%	398,926	17.84%	1,836,745	2,218,370	1,999,383
99900000	Board Of Ed/District Expenses	30,000		0.00%	325	1.08%	325	1.08%	29,675	30,000	29,065
99900200	Long Range Plan/Strategic Plan	300,000		0.00%		0.00%	-	0.00%	300,000	750,000	-
99940800	ESSR II / ESSR III	12,012,546		0.00%		0.00%	-	0.00%	12,012,546	12,015,211	17,741,045
99910000	Public Communications	107,000		0.00%		0.00%	-	0.00%	107,000	129,000	96,380
99910100	Superintendent	34,000	102	0.30%	4,331	12.74%	4,433	13.04%	29,567	44,000	32,301
99910110	Student Services	205,000	670	0.33%	3,983	1.94%	4,653	2.27%	200,347	205,000	203,720
99910115	Academic Support	95,000	0	0.00%	12,080	12.72%	12,080	12.72%	82,920	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	356,928	23.24%	123,442	8.04%	480,370	31.27%	1,055,630	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	229,667	14.59%	86,082	5.47%	315,749	20.06%	1,257,894	1,573,643	1,571,170
99921000	Support Services	1,713,000		0.00%	90,443	5.28%	90,443	5.28%	1,622,557	2,113,000	1,222,467
99921050	Special Education	2,427,500	6,920	0.29%	67,776	2.79%	74,696	3.08%	2,352,804	2,427,500	2,578,408
99930200	Special School Tuition Payment	1,776,247	121,746	6.85%	24,491	1.38%	146,237	8.23%	1,630,010	1,876,247	1,020,719
99930400	Cscrp	105,500		0.00%	18,862	17.88%	18,862	17.88%	86,638	105,500	100,274
99940000	Business Office/Finance	2,032,500	85,634	4.21%	375,618	18.48%	461,252	22.69%	1,571,248	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	656,030	16.74%	574,689	14.66%	1,230,719	31.40%	2,689,281	3,920,000	3,917,830
99940505	Other State/Local/Federal Funds	840,603		0.00%		0.00%	-	0.00%	840,603	572,000	24,888
99950000	Personnel/Hr	104,500	28,029	26.82%	6,794	6.50%	34,823	33.32%	69,677	194,500	177,521
99960000	Child Nutrition Operations	5,475,000	26,370	0.48%	829,270	15.15%	855,641	15.63%	4,619,359	5,275,000	6,590,001
99960200	Operations/Utilities	2,660,000	749,768	28.19%	376,563	14.16%	1,126,331	42.34%	1,533,669	2,860,000	2,816,452
99960300	District Transportation	6,049,680	309,154	5.11%	1,150,528	19.02%	1,459,682	24.13%	4,589,998	5,749,680	6,360,982
99970000	Local Debt Service	7,031,425		0.00%		0.00%	-	0.00%	7,031,425	7,430,985	7,247,255
99970020	Local Tuition Tax	14,799,750	51,719	0.35%	1,971,768	13.32%	2,023,487	13.67%	12,776,263	14,799,750	14,591,783
99970200	Minor Capital Improvements	1,540,883		0.00%	10,751	0.70%	10,751	0.70%	1,530,132	1,540,883	1,687,987
99970650	Safety & Security	535,000	477,532	89.26%	525	0.10%	478,056	89.36%	56,944	590,000	492,986

Operating Unit Expenditure Summary as of August 31, 2022
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
9310170B	ECAP	822,000	1,007	0.12%	119,358	14.52%	120,366	14.64%	701,634	822,000	772,963
99990050	Elementary Education Support	81,800	13,066	15.97%	508	0.62%	13,575	16.59%	68,225	81,800	26,278
99990060	Secondary Education Support	294,000	81,584	27.75%	61,792	21.02%	143,376	48.77%	150,624	325,000	290,502
	Subtotal	68,102,577	3,195,925	4.69%	5,909,980	8.68%	9,105,905	13.37%	58,996,672	70,467,199	72,267,429
99940200	Division I Sal/Other State Prg	90,214,206	-	-	15,892,498	17.62%	15,892,498	17.62%	74,321,708	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	56,739,850	-	-	10,399,707	18.33%	10,399,707	18.33%	46,340,143	54,093,930	54,868,077
	Subtotal	146,954,056	-	-	26,292,205	17.89%	26,292,205	17.89%	120,661,851	140,040,401	140,077,707
99940500	Title I	3,423,396	-	0.00%	-	0.00%	-	0.00%	3,423,396	3,422,892	2,363,451
99940501	IDEA	2,942,978	-	0.00%	-	0.00%	-	0.00%	2,942,978	3,009,048	1,825,642
99940502	Title II	710,697	-	0.00%	-	0.00%	-	0.00%	710,697	710,559	501,687
99940503	Title III	50,934	-	0.00%	-	0.00%	-	0.00%	50,934	49,742	15,043
99940504	Perkins	108,342	-	0.00%	-	0.00%	-	0.00%	108,342	257,387	133,018
99940410	Title IV	369,206	-	0.00%	-	0.00%	-	0.00%	369,206	373,527	193,541
	Subtotal	7,605,553	-	0.00%	-	0.00%	-	0.00%	7,605,553	7,823,155	5,032,383
	Total Expenses	224,897,857	3,422,292	1.52%	32,374,744	14.40%	35,797,036	15.92%	189,100,821	220,549,125	219,376,901
99970100	Major Capital Improvements		773,628		142,772		916,400				10,232,565
	Previous Budget Year Expenses		935,272		3,269,230		4,204,502				7,634,495
	TOTAL EXPENSES		5,131,192		35,786,746		40,917,938				212,423,791

Percentage Comparison		
Salaries	5 of 27 pay cycles	18.52%
Operating	2 Months of 12 Months	16.67%
Federal Grants	0 Months of 12 Months	0.00%
	Beginning October 1st	

Operating Unit Expenditure Summary as of August 31, 2022
Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	12,001.14	2,502.98	14,504.12
9310110A - Hanby Elementary School	1,301.32	7,734.61	9,035.93
9310112A - Carrcroft Elementary School	5,837.46	13,875.00	19,712.46
9310124A - Forwood Elementary School	465.56	2,550.58	3,016.14
9310128A - Lancashire Elementary School	10,424.43	3,265.20	13,689.63
9310130A - Lombardy Elementary School	1,166.80	479.33	1,646.13
9310132A - Maple Lane Elementary School	10,274.91	1,387.60	11,662.51
9310151A - Claymont Elementary School	5,412.23	11,150.79	16,563.02
9310156A - David W. Harlan Es	2,794.90	408.53	3,203.43
9310170A - Pierre S. Dupont MS	5,442.20	40.00	5,482.20
9310170B - PS Elementary ECAP	300.00	44,878.25	45,178.25
9310176A - Mount Pleasant ES	23,554.53	4,322.83	27,877.36
9310178A - Springer Middle School	4,479.78	1,048.20	5,527.98
9310180A - Talley Middle School	5,875.71	3,474.39	9,350.10
9310190A - Brandywine High School	8,590.98	3,000.94	11,591.92
9310194A - Concord High School	7,577.58	1,981.55	9,559.13
9310196A - Mount Pleasant HS	13,227.54	14,772.47	28,000.01
9310510A - Charles W. Bush School	4,492.25	2,190.97	6,683.22
99910000 - Public Communications	0.00	0.00	0.00
99910100 - Superintendent	2,859.43	5.00	2,864.43
99910110 - Assistant Superintendent 1	10,356.25	6,868.49	17,224.74
99910115 - ASSISTANT SUPERINTENDENT 2	260.38	0.00	260.38
99920000 - Curriculum/Instructional	43,740.59	14,163.78	57,904.37
99920600 - Technology (Instructional)	35,349.87	105,438.73	140,788.60
99921000 - Support Services	2,900.00	49,392.75	52,292.75
99921050 - Special Education	380,472.20	132,074.26	512,546.46
99930200 - Special School Tuition Payment	104,682.68	38,332.88	143,015.56
99940000 - Business Office/Finance	4,332.16	55,834.56	60,166.72
99940050 - Facilities Management	327,399.57	100,009.51	427,409.08
99940200 - Division I Sal/Other State Prg	0.00	395,156.54	395,156.54
99940410 - Competitive State Grants	45,173.14	167,764.54	212,937.68
99940500 - Federal Funds A	140,130.02	937,057.70	1,077,187.72
99940501 - Federal Funds B	75,943.88	812,885.42	888,829.30
99940502 - Federal Funds C	13,200.00	228,978.91	242,178.91
99940503 - Federal Funds D	3,881.50	4,839.02	8,720.52
99940504 - Federal Funds E	500.00	4,051.57	4,551.57
99940505 - Federal Funds F	17,111.04	9,809.97	26,921.01
99940506 - Federal Funds G	0.00	490,982.97	490,982.97
99940507 - Federal Funds H	0.00	11,678.83	11,678.83
99940508 - Federal Funds I	3,387.80	102,574.95	105,962.75
99940800 - Data Collection & Reporting	14,267.00	20,676.60	34,943.60
99950000 - Personnel/Hr	16,575.23	11,906.79	28,482.02
99960000 - Child Nutrition Operations	58,879.50	241.09	59,120.59
99960200 - Operations/Utilities	24,009.07	107,271.70	131,280.77
99960300 - State Transportation	102,833.23	62,555.44	165,388.67
99960400 - Local Transportation	0.00	0.00	0.00
99970020 - Local Tuition Tax	693,965.57	350,034.56	1,044,000.13
99970200 - Minor Cap	813,004.71	627,365.40	1,440,370.11
99970650 - Student Services	4,140.39	0.00	4,140.39
99990050 - MRG OF ELEMENTARY ED	0.00	0.00	0.00
99990060 - MGR OF SECONDARY ED	1,726.15	26,999.93	28,726.08
	3,064,300.68	4,994,016.11	8,058,316.79

Operating Unit Expenditure Summary as of August 31, 2022
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	2,463,357	2,463,357	6,879,413
99940507	Substitute Salary ESSR	3,218,500	0	9,754	9,754	3,208,746
99940508	Salary Misc ESSR	996,092	3,388	1,439,349	1,442,736	(446,644)
99990100	Curriculum Instructional EPER ESSER	1,629,412	0	795,775	795,775	833,636
99991010	Personnel HR EPER ESSER	106,159	0	0	0	106,159
99990970	Special Education EPER ESSR	105,808	3,048	471,070	474,118	(368,310)
9310102A	Superintendent ESSER	1,159,660	135,680	136,080	271,760	887,900
9310102B	Assist Superintendent 1 ESSER	5,000	0	1,230	1,230	3,770
9310102C	Assist Superintendent 2 ESSER	280,000	320	0	320	279,680
9310102D	Curriculum Instructional ESSER	4,276,083	1,595,814	1,323,122	2,918,936	1,357,147
9310102E	Technology Instruction ESSER	2,905,000	72,008	2,450,997	2,523,005	381,995
9310102F	Support Services ESSER	1,002,999	6,700	142,421	149,121	853,878
9310102G	Special Education ESSER	144,210	5,543	97,486	103,030	41,181
9310102H	Business Office Finance - ESSER	265,000	0	396,707	396,707	(131,707)
9310102H	Indirect Cost	2,522,634	0	2,522,634	2,522,634	0
9310102I	Facilities Management ESSER	4,757,587	426,910	1,447,799	1,874,709	2,882,878
9310102J	Personnel HR ESSER	200,000	0	0	0	200,000
9310102K	Transportation ESSER	650,000	0	0	0	650,000
9310102L	Mgr of Elementary Ed ESSER	400,000	0	0	0	400,000
9310102M	Mgr of Secondary Ed ESSER	695,063	0	88,303	88,303	606,761
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	3,021	31,483	34,504	29,716
9310112E	Carrcroft ESSER	57,720	0	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	0	12,543	12,543	34,127
9310128E	Lancashire Elementary ESSER	67,600	1,763	22,431	24,194	43,406
9310130E	Lombardy Elementary ESSER	58,630	47,209	5,433	52,642	5,988
9310132E	Maple Lane Elementary ESSR	53,300	0	45,164	45,164	8,136
9310151E	Claymont ESSER	106,860	0	24,887	24,887	81,973
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	0	51,363	51,363	40,937
9310178E	Springer Middle School ESSER	108,290	0	90,239	90,239	18,051
9310180E	Talley Middle School ESSER	102,700	0	99,326	99,326	3,374
9310190E	Brandywine HS ESSER	122,200	707	56,634	57,341	64,859
9310194E	Concord HS ESSER	136,760	34,021	4,947	38,968	97,792
9310196E	Mount Pleasant HS ESSER	140,140	4,978	107,717	112,695	27,445
9310510E	Charles W Bush ESSER	35,100	2,400	18,672	21,072	14,028
		36,037,638	2,343,509	14,516,056	16,859,565	19,178,073

Operating Unit Expenditure Summary as of August 31, 2022

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		901,409	901,409	212,369
99940507	Federal Funds H-Substitutes	1,275,000		9,754	9,754	1,265,246
99940508	Federal Funds I-Misc all other	450,144	3,388	1,244,998	1,248,386	(798,242)
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	3,048	223,677	226,725	(173,821)
9310102A	Superintendent - ESSER	572,000	135,680	136,080	271,760	300,240
9310102B	Assist Superintendent 1 - ESSER	5,000		1,230	1,230	3,770
9310102C	Assist Superintendent 2 - ESSER	75,000	320		320	74,680
9310102D	Curriculum Instructional - ESSER	1,177,077	393,079	948,658	1,341,737	(164,660)
9310102E	Technology Instruction - ESSER	1,460,000	72,008	2,450,997	2,523,005	(1,063,005)
9310102F	Student Support Services - ESSER	195,002	6,700	142,421	149,121	45,881
9310102G	Special Education - ESSER	72,113	5,543	97,486	103,030	(30,917)
9310102H	Business Office Finance - ESSER	160,000		396,707	396,707	(236,707)
9310102H	indirect	777,185		777,185	777,185	0
9310102I	Facilities Management - ESSER	2,037,293	426,910	966,445	1,393,355	643,938
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	3,021	31,483	34,504	(9,804)
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	1,763	22,431	24,194	1,806
9310130E	Lombardy-ESSER	22,550	17,117	5,433	22,550	0
9310132E	Maple Lane-ESSER	20,500		45,164	45,164	(24,664)
9310151E	Claymont - ESSER	41,100		24,887	24,887	16,213
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		90,239	90,239	(48,589)
9310180E	Talley Middle School - ESSER	39,500		99,326	99,326	(59,826)
9310190E	Brandywine HS - ESSER	47,000	707	56,634	57,341	(10,341)
9310194E	Concord HS - ESSER	52,600	34,021	4,947	38,968	13,632
9310196E	Mount Pleasant HS - ESSER	53,900	4,978	106,177	111,155	(57,255)
9310510E	Charles W Bush - ESSER	13,500	2,400	18,672	21,072	(7,572)
	Total ESSERII	11,102,654	1,110,683	9,610,297	10,720,980	381,674

Operating Unit Expenditure Summary as of August 31, 2022
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		1,561,948	1,561,948	6,667,044
99940507	Federal Funds H-Substitues	1,943,500			0	1,943,500
99940508	Federal Funds I-Positive Change Acade	545,948		194,351	194,351	351,597
99990100	Curriculum Instructional - ESSER	978,355		294,453	294,453	683,902
99990110	Personnel HR - ESSER	86,220			0	86,220
99990970	Special Education - ESSER	52,904		247,393	247,393	(194,489)
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	1,202,734	374,465	1,577,199	1,521,807
9310102E	Technology Instruction - ESSER	1,445,000			0	1,445,000
9310102F	Student Support Services - ESSER	807,998			0	807,998
9310102G	Special Education - ESSER	72,097			0	72,097
9310102H	Business Office Finance - ESSER	105,000			0	105,000
9310102H	indirect	1,745,449		1,745,449	1,745,449	0
9310102I	Facilities Management - ESSER	2,720,294		481,354	481,354	2,238,940
9310102J	Personnel HR - ESSER	200,000			0	200,000
9310102K	Transportation - ESSER	325,000			0	325,000
9310102L	Mgr of Elementary Ed - ESSER	400,000			0	400,000
9310102M	Mgr of Secondary Ed - ESSER	540,000			0	540,000
9310102N	ECAP	5,200		563	563	4,637
9310108E	Site	2,800			0	2,800
9310110E	Hanby - ESSER	39,520			0	39,520
9310112E	Carrcroft - ESSER	35,520		4,244	4,244	31,276
9310124E	Forwood - ESSER	28,720			0	28,720
9310128E	Lancashire-ESSER	41,600			0	41,600
9310130E	Lombardy-ESSER	36,080	30,092		30,092	5,988
9310132E	Maple Lane-ESSER	32,800			0	32,800
9310151E	Claymont - ESSER	65,760			0	65,760
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			0	56,800
9310178E	Springer Middle School - ESSER	66,640			0	66,640
9310180E	Talley Middle School - ESSER	63,200			0	63,200
9310190E	Brandywine HS - ESSER	75,200			0	75,200
9310194E	Concord HS - ESSER	84,160			0	84,160
9310196E	Mount Pleasant HS - ESSER	86,240		1,540	1,540	84,700
9310510E	Charles W Bush - ESSER	21,600			0	21,600
	Total ESSERIII	24,934,984	1,232,826	4,905,759	6,138,585	18,796,399

**Brandywine School District
FY23 CASH FLOW ANALYSIS
August 31, 2022**

	3-Pay					3-Pay
	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected
BEGINNING BALANCES:						
Local Funds (98000)	10,860,210	6,870,851	564,125	2,533,893	47,788,392	46,383,743
Division II (00159, 05165)	-	1,246,820	912,239	976,603	976,603	1,186,163
Division III (05186)	-	-	-	-	-	-
Education Sustainment (05289)	-	1,794,962	1,794,962	-	-	-
TOTAL BEGINNING BALANCES	10,860,210	9,912,633	3,271,326	3,510,496	48,764,995	47,569,906
MONTHLY REVENUES:						
Local Funds (98000)	84,427	354,020	5,926,307	50,301,195	4,141,782	(2,543,609)
Division II (00159, 05165)	2,140,434	-	-	-	209,561	-
Division III (05186)	4,686,278	-	-	-	-	547,675
Education Sustainment (05289)	1,794,962	-	-	-	-	-
TOTAL MONTHLY REVENUES	8,706,101	354,020	5,926,307	50,301,195	4,351,343	(1,995,934)
TOTAL AVAILABLE FUNDS	19,566,311	10,266,653	9,197,633	53,811,691	53,116,338	45,573,972
MONTHLY EXPENDITURES						
Local Funds (98000)	2,247,082	5,484,556	4,015,462	5,535,055	5,747,414	7,102,072
Division II (00159, 05165)	123,234	490,863	(73,884)	128,955	103,475	184,528
Division III (05186)	4,686,278	-	-	-	-	547,675
Education Sustainment (05289)	-	-	1,794,962	-	-	-
TOTAL MONTHLY EXPENDITURES	7,056,594	5,975,419	5,736,540	5,664,010	5,850,889	7,834,275
ENCUMBRANCES & REQUISITIONS						
Local Funds (98000)	1,826,704	3,002,895	2,943,971	2,455,612	2,254,629	2,789,967
Division II (00159, 05165)	770,380	614,097	623,617	494,662	391,188	206,658
Division III (05186)	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-	-
Total Encumbrances	2,597,084	3,616,992	3,567,588	2,950,274	2,645,817	2,996,625
CHANGE IN ENCUMBRANCES	2,597,084	1,019,908	(49,404)	(617,314)	(304,457)	350,808
Balance	9,912,633	3,271,326	3,510,496	48,764,995	47,569,906	37,388,889

**Brandywine School District
FY23 CASH FLOW ANALYSIS
August 31, 2022**

	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Balance as of June 30, 2022
BEGINNING BALANCES:							
Local Funds (98000)	36,202,724	32,039,599	26,552,963	22,644,266	17,297,932	12,794,118	9,540,632
Division II (00159, 05165)	1,186,165	760,687	248,709	148,587	148,587	98,587	-
Division III (05186)	-	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-	-	-
TOTAL BEGINNING BALANCES	37,388,889	32,800,286	26,801,672	22,792,853	17,446,519	12,892,705	\$ 9,540,632
MONTHLY REVENUES:							Restricted* for Expenses through 9/30
Local Funds (98000)	490,521	172,870	379,488	168,668	733,780	536,922	
Division II (00159, 05165)	773,473	-	-	-	-	-	\$ 8,850,000
Division III (05186)	-	-	-	-	-	-	
Education Sustainment (05289)	614,537	-	-	-	-	-	
TOTAL MONTHLY REVENUES	1,878,531	172,870	379,488	168,668	733,780	536,922	
TOTAL AVAILABLE FUNDS	39,267,420	32,973,156	27,181,160	22,961,521	18,180,299	13,429,627	
MONTHLY EXPENDITURES							
Local Funds (98000)	4,633,421	5,395,418	5,111,134	5,596,138	4,899,124	4,692,477	
Division II (00159, 05165)	749,427	590,458	305,687	193,354	177,370	150,000	
Division III (05186)	-	-	-	-	-	-	
Education Sustainment (05289)	614,537	-	-	-	-	-	
TOTAL MONTHLY EXPENDITURES	5,997,385	5,985,876	5,416,821	5,789,492	5,076,494	4,842,477	
ENCUMBRANCES & REQUISITIONS							
Local Funds (98000)	2,810,192	3,074,280	2,251,331	2,170,195	2,508,665	1,606,596	
Division II (00159, 05165)	656,182	577,702	372,137	178,783	51,413	-	
Division III (05186)	-	-	-	-	-	-	
Education Sustainment (05289)	-	-	-	-	-	-	
Total Encumbrances	3,466,374	3,651,982	2,623,468	2,348,978	2,560,078	1,606,596	
CHANGE IN ENCUMBRANCES	469,749	185,608	(1,028,514)	(274,490)	211,100	(953,482)	
Balance	32,800,286	26,801,672	22,792,853	17,446,519	12,892,705	9,540,632	

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.

**Brandywine School District
FY23 CASH FLOW ANALYSIS
August 31, 2022**

	Projected by Cash Flow Model	FY23 Preliminary Budget	Difference	Year to Date
BEGINNING BALANCES:				
Local Funds (98000)	10,860,210	10,325,000	535,210	6,870,851
Division II (00159, 05165)	-	-	-	-
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
TOTALS	10,860,210	10,325,000	535,210	6,870,851
MONTHLY REVENUES:				
Local Funds (98000)	60,746,371	61,280,307	(533,936)	438,447
Division II (00159, 05165)	3,123,468	3,123,468	-	2,140,434
Division III (05186)	5,233,953	5,233,953	-	4,686,278
Education Sustainment (05289)	2,409,499	2,409,499	-	1,794,962
TOTAL MONTHLY REVENUES	71,513,291	72,047,227	(533,936)	9,060,121
TOTAL AVAILABLE FUNDS	82,373,501	82,372,227	1,274	15,930,972
MONTHLY OBLIGATIONS				
Local Funds (98000) **	60,459,353	62,259,801	(1,800,448)	7,731,638
Division II (00159, 05165)	3,123,468	3,123,468	-	614,098
Division III (05186)	5,233,953	5,233,953	-	4,686,278
Education Sustainment (05289)	2,409,499	2,409,499	-	-
TOTAL MONTHLY OBLIGATIONS	71,226,273	73,026,721	(1,800,448)	13,032,013
END-OF-YEAR ENCUMBRANCES				
Local Funds (98000) **	1,606,596	-	1,606,596	3,002,895
Division II (00159, 05165)	-	-	-	614,097
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
Total Encumbrances	1,606,596	-	1,606,596	3,616,992
Projected End-of-Year Balance	9,540,632	9,345,506	195,126	(718,033)

** - Local Fund Encumbrances are not budgeted.
Projected Local Fund Obligations and Encumbrances
net for Budget vs. Projected comparison purposes.