



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

September 30, 2022

PREPARED BY ANGIE THOMAS MANAGER OF FINANCE

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of September 30, 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%	-	-
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%	129,537,670	129,318,867
Local Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Current Expense Tax Receipts	63,648,331	10,226,034	53,422,297	16.1%	63,648,331	64,490,049
Debt Service Tax Receipts	7,343,156	1,188,930	6,154,226	16.2%	7,343,156	7,427,077
Tuition Tax Receipts	14,583,850	2,361,271	12,222,579	16.2%	14,583,850	14,750,519
Other Tuition Revenue	50,000	2,450	47,550	4.9%	50,000	6,237
Minor Capital Tax Receipts	1,468,631	237,778	1,230,853	16.2%	1,468,631	1,485,366
Technology Maintenance Match	495,236	80,192	415,044	16.2%	495,236	500,946
Interest	450,000	-	450,000	0.0%	145,000	-
Athletics	50,000	2,393	47,607	4.8%	50,000	36,857
CSCR P	50,000	16,805	33,195	33.6%	50,000	62,529
Indirect Costs	275,000	-	275,000	0.0%	2,775,000	2,773,904
Child Nutrition	4,225,000	273,067	3,951,933	6.5%	4,025,000	5,743,410
Building Rental	140,000	18,678	121,322	13.3%	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
Other Local Revenue	225,000	55,626	169,374	24.7%	875,000	299,704
Local Fund Total	89,140,230	14,463,224	86,374,532	16.2%	91,785,230	93,816,436
Federal Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
IDEA Part B	2,942,978	822,787	2,120,191	28.0%	3,009,048	3,068,025
Title I	3,423,396	1,183,296	2,240,100	34.6%	3,422,892	3,429,506
Title II	710,697	165,681	545,016	23.3%	710,559	710,079
Title III	50,934	56,484	-	110.9%	49,742	49,718
Title IV	369,206	398,996	-	108.1%	369,206	373,527
Perkins	108,342	119,487	-	110.3%	257,387	259,994
ESSR II & ESSR III	-	-	-	0.0%	36,037,638	36,045,632
Other Federal Revenue	432,602	110,181	322,421		215,000	773,331
Federal Fund Total	8,038,155	2,856,912	5,227,728	35.5%	44,071,472	44,709,812
Grand Total	212,718,214	108,354,887	116,143,038	50.9%	265,394,372	267,845,115
BUSH	-	10,000,000	-			25,000,000

Operating Unit Expenditure Summary as of September 30 , 2022
Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended Amount	Percent	Total Expended & Encumbered	Percent	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated
			Amount	Encumbered		Expended		Obligated			
9310110A	Hanby Elementary School	84,295	258	0.31%	4,965	5.89%	5,222	6.20%	79,073	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	13,612	15.96%	13,929	16.33%	27,541	32.29%	57,764	85,305	77,860
9310124A	Forwood Elementary School	54,405	2,914	5.36%	7,579	13.93%	10,493	19.29%	43,912	54,405	33,279
9310128A	Lancashire Elementary School	79,980	13,343	16.68%	11,172	13.97%	24,515	30.65%	55,465	79,980	61,379
9310130A	Lombardy Elementary School	77,035	4,266	5.54%	14,013	18.19%	18,279	23.73%	58,756	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	22,041	30.29%	10,490	14.42%	32,531	44.71%	40,229	72,760	49,997
9310151A	Claymont Elementary School	149,360	2,751	1.84%	12,559	8.41%	15,310	10.25%	134,050	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	5,164	5.72%	16,491	18.27%	21,655	23.99%	68,595	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	11,862	6.79%	7,501	4.29%	19,363	11.08%	155,321	174,683	172,651
9310176A	Mount Pleasant Elementary School	122,265	11,382	9.31%	12,500	10.22%	23,882	19.53%	98,383	122,265	117,169
9310178A	Springer Middle School	161,850	12,513	7.73%	30,723	18.98%	43,236	26.71%	118,614	161,850	124,415
9310180A	Talley Middle School	184,993	22,117	11.96%	45,257	24.46%	67,375	36.42%	117,618	184,993	171,085
9310190A	Brandywine High School	182,542	13,249	7.26%	33,405	18.30%	46,654	25.56%	135,888	182,542	172,441
9310194A	Concord High School	184,140	28,394	15.42%	41,143	22.34%	69,537	37.76%	114,603	184,140	184,103
9310196A	Mount Pleasant High School	341,882	51,887	15.18%	52,165	15.26%	104,053	30.44%	237,829	341,882	341,869
9310510A	Charles W. Bush School	130,625	5,182	3.97%	-38,218	-29.26%	-33,036	-25.29%	163,661	130,625	75,454
9310108A	SITE	59,300	9,707	16.37%	4,339	7.32%	14,046	23.69%	45,254	42,000	40,931
	Subtotal	2,235,671	230,642	10.32%	280,014	12.52%	510,656	22.84%	1,725,015	2,218,370	1,999,383
99900000	Board Of Ed/District Expenses	30,000	0	0.00%	325	1.08%	325	1.08%	29,675	30,000	29,065
99900200	Long Range Plan/Strategic Plan	300,000	0	0.00%	0	0.00%	0	0.00%	300,000	750,000	0
99940800	ESSR II / ESSR III	12,012,546		0.00%		0.00%	0	0.00%	12,012,546	12,015,211	17,741,045
99910000	Public Communications	107,000	45,683	42.69%	0	0.00%	45,683	42.69%	61,317	129,000	96,380
99910100	Superintendent	34,000	91	0.27%	4,912	14.45%	5,004	14.72%	28,996	44,000	32,301
99910110	Student Services	205,000	1,557	0.76%	5,466	2.67%	7,023	3.43%	197,977	205,000	203,720
99910115	Academic Support	95,000	0	0.00%	12,120	12.76%	12,120	12.76%	82,880	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	291,145	18.95%	314,456	20.47%	605,601	39.43%	930,399	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	64,460	4.10%	272,813	17.34%	337,272	21.43%	1,236,371	1,573,643	1,571,170
99921000	Support Services	1,713,000	250,000	14.59%	180,960	10.56%	430,960	25.16%	1,282,040	2,113,000	1,222,467
99921050	Special Education	2,427,500	277,066	11.41%	141,151	5.81%	418,217	17.23%	2,009,283	2,427,500	2,578,408
99930200	Special School Tuition Payment	1,776,247	347,637	19.57%	29,600	1.67%	377,237	21.24%	1,399,010	1,876,247	1,020,719
99930400	Cscrp	105,500	0	0.00%	26,819	25.42%	26,819	25.42%	78,681	105,500	100,274
99940000	Business Office/Finance	2,032,500	57,483	2.83%	409,042	20.13%	466,525	22.95%	1,565,975	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	660,179	16.84%	824,411	21.03%	1,484,590	37.87%	2,435,410	3,920,000	3,917,830
99940505	Other State/Local/Federal Funds	840,603	0	0.00%	0	0.00%	0	0.00%	840,603	572,000	24,888
99950000	Personnel/Hr	104,500	22,407	21.44%	17,901	17.13%	40,308	38.57%	64,192	194,500	177,521
99960000	Child Nutrition Operations	5,475,000	28,283	0.52%	1,316,762	24.05%	1,345,045	24.57%	4,129,955	5,275,000	6,590,001
99960200	Operations/Utilities	2,660,000	503,934	18.94%	626,522	23.55%	1,130,456	42.50%	1,529,544	2,860,000	2,816,452
99960300	District Transportation	6,049,680	407,023	6.73%	1,582,785	26.16%	1,989,808	32.89%	4,059,872	5,749,680	6,360,982
99970000	Local Debt Service	7,031,425	0	0.00%	2,471,839	35.15%	2,471,839	35.15%	4,559,586	7,430,985	7,247,255
99970020	Local Tuition Tax	14,799,750	714,407	4.83%	2,729,623	18.44%	3,444,030	23.27%	11,355,720	14,799,750	14,591,783
99970200	Minor Capital Improvements	1,540,883	0	0.00%	15,109	0.98%	15,109	0.98%	1,525,774	1,540,883	1,687,987
99970650	Safety & Security	535,000	47,334	8.85%	485,586	90.76%	532,920	99.61%	2,080	590,000	492,986
9310170B	ECAP	822,000	548	0.07%	174,977	21.29%	175,525	21.35%	646,475	822,000	772,963

**Operating Unit Expenditure Summary as of September 30 , 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
99990050	Elementary Education Support	81,800	3,717	4.54%	9,857	12.05%	13,575	16.59%	68,225	81,800	26,278
99990060	Secondary Education Support	294,000	82,201	27.96%	84,052	28.59%	166,254	56.55%	127,746	325,000	290,502
	Subtotal	68,102,577	3,805,156	5.59%	11,737,089	17.23%	15,542,245	22.82%	52,560,332	70,467,199	72,267,429
99940200	Division I Sal/Other State Prg	90,214,206	0	0.00%	22,736,536	25.20%	22,736,536	25.20%	67,477,670	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	56,739,850	0	0.00%	14,527,060	25.60%	14,527,060	25.60%	42,212,790	54,093,930	54,868,077
	Subtotal	146,954,056	0	0.00%	37,263,596	25.36%	37,263,596	25.36%	109,690,460	140,040,401	140,077,707
99940500	Title I	3,423,396	0	0.00%	0	0.00%	0	0.00%	3,423,396	3,422,892	2,363,451
99940501	IDEA	2,942,978	0	0.00%	0	0.00%	0	0.00%	2,942,978	3,009,048	1,825,642
99940502	Title II	710,697	0	0.00%	0	0.00%	0	0.00%	710,697	710,559	501,687
99940503	Title III	50,934	0	0.00%	0	0.00%	0	0.00%	50,934	49,742	15,043
99940504	Perkins	108,342	0	0.00%	0	0.00%	0	0.00%	108,342	257,387	133,018
99940410	Title IV	369,206	0	0.00%	0	0.00%	0	0.00%	369,206	373,527	193,541
	Subtotal	7,605,553	0	0.00%	0	0.00%	0	0.00%	7,605,553	7,823,155	5,032,383
	Total Expenses	224,897,857	4,035,798	1.79%	49,280,699	21.91%	53,316,497	23.71%	171,581,360	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		5,744,697		52,692,701		58,437,398				212,423,791

Percentage Comparison		
Salaries	7 of 27 pay cycles	25.93%
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 of September 30 , 2022
Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	3,701	2,503	6,204
9310110A - Hanby Elementary School	934	8,133	9,067
9310112A - Carrcroft Elementary School	5,754	13,958	19,712
9310124A - Forwood Elementary School	381	2,635	3,016
9310128A - Lancashire Elementary School	10,215	3,692	13,907
9310130A - Lombardy Elementary School	1,127	519	1,646
9310132A - Maple Lane Elementary School	10,079	1,584	11,663
9310151A - Claymont Elementary School	3,997	12,566	16,563
9310156A - David W. Harlan Es	2,789	415	3,203
9310170A - Pierre S. Dupont MS	1,826	3,080	4,906
9310170B - PS Elementary ECAP	300	48,458	48,758
9310176A - Mount Pleasant ES	21,998	5,508	27,506
9310178A - Springer Middle School	4,337	1,048	5,386
9310180A - Talley Middle School	4,497	4,374	8,871
9310190A - Brandywine High School	2,565	8,301	10,865
9310194A - Concord High School	5,182	3,051	8,233
9310196A - Mount Pleasant HS	4,869	22,436	27,305
9310510A - Charles W. Bush School	12,223	45,190	57,414
99910000 - Public Communications			
99910100 - Superintendent	2,754	37	2,792
99910110 - Assistant Superintendent 1	8,019	9,206	17,225
99910115 - ASSISTANT SUPERINTENDENT 2	260	0	260
99920000 - Curriculum/Instructional	26,669	31,235	57,904
99920600 - Technology (Instructional)	31,503	150,483	181,986
99921000 - Support Services	2,900	49,393	52,293
99921050 - Special Education	335,012	177,534	512,546
99930200 - Special School Tuition Payment	77,561	62,639	140,200
99940000 - Business Office/Finance	63,348	67,775	131,123
99940050 - Facilities Management	316,325	103,994	420,318
99940200 - Division I Sal/Other State Prg	0	456,497	456,497
99940410 - Competitive State Grants	33,637	188,282	221,920
99940500 - Federal Funds A	124,239	1,135,356	1,259,595
99940501 - Federal Funds B	111,312	1,025,937	1,137,249
99940502 - Federal Funds C	0	291,259	291,259
99940503 - Federal Funds D	3,882	6,051	9,932
99940504 - Federal Funds E	56,069	29,572	85,641
99940505 - Federal Funds F	6,301	20,746	27,047
99940506 - Federal Funds G	14,966	619,143	634,109
99940507 - Federal Funds H	0	120,428	120,428
99940508 - Federal Funds I	440	129,353	129,793
99940800 - Data Collection & Reporting	14,267	20,677	34,944
99950000 - Personnel/Hr	14,478	13,359	27,837
99960000 - Child Nutrition Operations	25,668	33,453	59,121
99960200 - Operations/Utilities	10,588	147,024	157,613
99960300 - State Transportation	79,538	184,837	264,375
99970020 - Local Tuition Tax	641,394	384,438	1,025,831
99970100 - Major Cap	745,551	271,063	1,016,613
99970200 - Minor Cap	654,329	788,667	1,442,995
99970650 - Student Services	3,643	497	4,140
99990050 - MRG OF ELEMENTARY ED	0	15,000	15,000
99990060 - MGR OF SECONDARY ED	968	27,000	27,967
	<u>3,502,394</u>	<u>6,748,387</u>	<u>10,250,781</u>

Operating Unit Expenditure Summary as of September 30 , 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	-	2,591,517	2,591,517	6,751,253
99940508	Salary Misc ESSR	4,214,592	15,405	1,475,880	1,491,285	2,723,307
99990100	Curriculum Instructional EPER ESSER	1,629,412	-	804,170	804,170	825,242
99991010	Personnel HR EPER ESSER	106,159	-	-	-	106,159
99990970	Special Education EPER ESSR	105,808	3,048	454,498	457,545	(351,737)
9310102A	Superintendent ESSER	1,159,660	135,680	136,080	271,760	887,900
9310102B	Assist Superintendent 1 ESSER	5,000	-	1,230	1,230	3,770
9310102C	Assist Superintendent 2 ESSER	280,000	320	-	320	279,680
9310102D	Curriculum Instructional ESSER	4,276,083	948,848	2,170,022	3,118,870	1,157,213
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	184,088	190,788	812,211
9310102G	Special Education ESSER	144,210	5,543	118,439	123,982	20,228
9310102H	Business Office Finance - ESSER	265,000	-	394,138	394,138	(129,138)
9310102H	Indirect Cost	2,522,634	-	2,522,634	2,522,634	-
9310102I	Facilities Management ESSER	4,757,587	419,628	1,521,234	1,940,862	2,816,725
9310102J	Personnel HR ESSER	200,000	-	-	-	200,000
9310102K	Transportation ESSER	650,000	-	-	-	650,000
9310102L	Mgr of Elementary Ed ESSER	400,000	-	-	-	400,000
9310102M	Mgr of Secondary Ed ESSER	695,063	-	88,303	88,303	606,761
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	3,021	31,483	34,504	29,716
9310112E	Carrcroft ESSER	57,720	-	53,895	53,895	3,825
9310124E	Forwood ESSER	46,670	-	12,543	12,543	34,127
9310128E	Lancashire Elementary ESSER	67,600	50	22,431	22,481	45,119
9310130E	Lombardy Elementary ESSER	58,630	47,209	5,433	52,642	5,988
9310132E	Maple Lane Elementary ESSR	53,300	-	45,164	45,164	8,136
9310151E	Claymont ESSER	106,860	-	24,887	24,887	81,973
9310156E	Harlan ESSER	49,010	-	47,458	47,458	1,552
9310170E	PS DuPont ESSER	121,160	-	53,009	53,009	68,151
9310176E	Mount Pleasant ES ESSER	92,300	-	51,363	51,363	40,937
9310178E	Springer Middle School ESSER	108,290	-	90,239	90,239	18,051
9310180E	Talley Middle School ESSER	102,700	-	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	30,542	10,247	40,788	95,972
9310196E	Mount Pleasant HS ESSER	140,140	4,978	107,717	112,695	27,445
9310510E	Charles W Bush ESSER	35,100	0	21,072	21,072	14,028
		36,037,638	1,693,687	15,650,901	17,344,587	18,693,051

Operating Unit Expenditure Summary as of September 30 , 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		986,390.24	986,390	127,388
99940508	Federal Funds I-Misc all other	1,725,144	15,405.05	1,281,529.87	1,296,935	428,209
99990100	Curriculum Instructional - ESSER	651,056		501,322.15	501,322	149,734
99990110	Personnel HR - ESSER-EPER	19,938			-	19,938
99990970	Special Education - ESSER	52,904	3,047.56	204,374.54	207,422	(154,518)
9310102A	Superintendent - ESSER	572,000	135,680.00	136,079.96	271,760	300,240
9310102B	Assist Superintendent 1 - ESSER	5,000		1,230.00	1,230	3,770
9310102C	Assist Superintendent 2 - ESSER	75,000	320.00		320	74,680
9310102D	Curriculum Instructional - ESSER	1,177,077	199,570.35	1,112,868.03	1,312,438	(135,361)
9310102E	Technology Instruction - ESSER	1,460,000	72,008.10	2,450,996.73	2,523,005	(1,063,005)
9310102F	Student Support Services - ESSER	195,002	6,700.00	142,421.00	149,121	45,881
9310102G	Special Education - ESSER	72,113	5,543.48	118,438.84	123,982	(51,869)
9310102H	Business Office Finance - ESSER	160,000		394,138.40	394,138	(234,138)
9310102H	indirect	777,185		777,185.00	777,185	-
9310102I	Facilities Management - ESSER	2,037,293	419,628.36	1,039,879.83	1,459,508	577,785
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		88,302.50	88,303	66,761
9310102N	ECAP	3,250		1,992.68	1,993	1,257
9310108E	Site	1,750		2,213.45	2,213	(463)
9310110E	Hanby - ESSER	24,700	3,020.92	31,483.34	34,504	(9,804)
9310112E	Carrcroft - ESSER	22,200		49,651.09	49,651	(27,451)
9310124E	Forwood - ESSER	17,950		12,543.43	12,543	5,407
9310128E	Lancashire-ESSER	26,000	49.58	22,431.31	22,481	3,519
9310130E	Lombardy-ESSER	22,550	17,117.00	5,433.00	22,550	-
9310132E	Maple Lane-ESSER	20,500		45,163.99	45,164	(24,664)
9310151E	Claymont - ESSER	41,100		24,887.31	24,887	16,213
9310156E	Harlan - ESSER Pre K	18,850		47,458.30	47,458	(28,608)
9310170E	PS DuPont - ESSER	46,600		53,009.01	53,009	(6,409)
9310176E	Mount Pleasant ES - ESSER	35,500		51,362.60	51,363	(15,863)
9310178E	Springer Middle School - ESSER	41,650		90,239.05	90,239	(48,589)
9310180E	Talley Middle School - ESSER	39,500		99,325.72	99,326	(59,826)
9310190E	Brandywine HS - ESSER	47,000	707.13	56,633.93	57,341	(10,341)
9310194E	Concord HS - ESSER	52,600	30,541.91	10,246.57	40,788	11,812
9310196E	Mount Pleasant HS - ESSER	53,900	4,977.70	106,177.07	111,155	(57,255)
9310510E	Charles W Bush - ESSER	13,500		21,072.10	21,072	(7,572)
	Total ESSERII	11,102,654	914,317	9,966,481	10,880,798	221,856

Operating Unit Expenditure Summary as of September 30 , 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		1,605,127	1,605,127	6,623,866
99940508	Federal Funds I-Positive Change Acade	2,489,448		194,351	194,351	2,295,097
99990100	Curriculum Instructional - ESSER	978,355		302,848	302,848	675,507
99990110	Personnel HR - ESSER	86,220			0	86,220
99990970	Special Education - ESSER	52,904		250,123	250,123	(197,219)
9310102A	Superintendent - ESSER	587,660			0	587,660
9310102B	Assist Superintendent 1 - ESSER	0			0	-
9310102C	Assist Superintendent 2 - ESSER	205,000			0	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	749,278	1,057,154	1,806,432	1,292,574
9310102E	Technology Instruction - ESSER	1,445,000			0	1,445,000
9310102F	Student Support Services - ESSER	807,998		41,667	41,667	766,331
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	-
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	165,249		165,249	159,751
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	944,619	5,684,420	6,629,039	18,305,945

**Brandywine School District
FY23 CASH FLOW ANALYSIS
September 30, 2022**

	3-Pay			3-Pay		
	July Actual	August Actual	September Actual	October Projected	November Projected	December Projected
BEGINNING BALANCES:						
Local Funds (98000)	10,860,210	6,870,851	564,125	4,448,399	49,145,622	47,740,973
Division II (00159, 05165)	-	1,246,820	1,246,821	1,246,820	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	3,605,907	5,695,219	50,122,225	48,927,136
MONTHLY REVENUES:						
Local Funds (98000)	84,427	354,020	7,143,736	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	7,143,736	50,301,195	4,351,343	(1,995,934)
TOTAL AVAILABLE FUNDS	19,566,311	10,266,653	10,749,643	55,996,414	54,473,568	46,931,202
MONTHLY EXPENDITURES						
Local Funds (98000)	2,247,082	5,484,556	3,875,662	5,535,055	5,747,414	7,102,072
Division II (00159, 05165)	123,234	156,282	201,662	187,991	103,475	184,528
Division III (05186)	4,686,278	-	-	-	-	547,675
Education Sustainment (05289)	-	-	1,794,962	-	-	-
TOTAL MONTHLY EXPENDITURES	7,056,594	5,640,837	5,872,285	5,723,046	5,850,889	7,834,275
ENCUMBRANCES & REQUISITIONS						
Local Funds (98000)	1,826,704	3,002,895	2,386,695	2,455,612	2,254,629	2,789,967
Division II (00159, 05165)	770,380	614,097	412,436	494,662	391,188	206,658
Division III (05186)	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-	-
Total Encumbrances	2,597,084	3,616,992	2,799,131	2,950,274	2,645,817	2,996,625
CHANGE IN ENCUMBRANCES	2,597,084	1,019,908	(817,861)	151,143	(304,457)	350,808
Balance	9,912,633	3,605,907	5,695,219	50,122,225	48,927,136	38,746,119

**Brandywine School District
FY23 CASH FLOW ANALYSIS
September 30, 2022**

	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Balance as of June 30, 2022
BEGINNING BALANCES:							
Local Funds (98000)	37,559,954	33,396,829	27,910,193	24,001,496	18,655,162	14,151,348	10,897,862
Division II (00159, 05165)	1,186,165	760,687	248,709	148,587	148,587	98,587	0
Division III (05186)	-	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-	-	-
TOTAL BEGINNING BALANCES	38,746,119	34,157,516	28,158,902	24,150,083	18,803,749	14,249,935	\$ 10,897,862
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	40,624,650	34,330,386	28,538,390	24,318,751	19,537,529	14,786,857	
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	34,157,516	28,158,902	24,150,083	18,803,749	14,249,935	10,897,862	

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 September 30, 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	564,125
Division II (00159, 05165)	-	-	-	1,246,821
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	1,794,962
TOTALS	10,860,210	10,325,000	535,210	3,605,907
MONTHLY REVENUES:				
Local Funds (98000)	61,963,800	61,280,307	683,493	7,582,183
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	72,730,720	72,047,227	683,493	16,203,857
TOTAL AVAILABLE FUNDS	83,590,930	82,372,227	1,218,703	19,809,764
MONTHLY OBLIGATIONS				
Local Funds (98000) **	60,319,552	62,259,801	(1,940,249)	11,607,299
Division II (00159, 05165)	3,123,468	3,123,468	-	481,178
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 OBLIGATIONS	71,086,472	73,026,721	(1,940,249)	18,569,717
END-OF-YEAR ENCUMBRANCES				
Local Funds (98000) **	1,606,596	-	1,606,596	2,386,695
Division II (00159, 05165)	-	-	-	412,436
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
Total Encumbrances	1,606,596	-	1,606,596	2,799,131
Projected End-of-Year Balance	10,897,862	9,345,506	1,552,356	(1,559,084)

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