



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

October 31, 2022

PREPARED BY ANGIE THOMAS MANAGER OF FINANCE

MONTHLY REPORT INDEX

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

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
Local Funds						
Current Expense Tax Receipts	63,833,139	59,574,869	4,258,270	93.3%	63,648,331	64,490,049
Interest	125,000	-	125,000	0.0%	145,000	-
Choice	1,944,789	-	1,944,789	0.0%	1,944,789	1,944,789
Charter	(5,247,621)	(2,167,812)	3,079,809	41.3%	(5,848,763)	(5,848,767)
Miscellaneous	625,000	56,455	-	9.0%	100,000	99,386
June 30 Opening	10,325,000	10,325,000	-	100.0%	12,208,097	12,208,097
Local Fund Total	71,605,307	67,788,512	9,407,868	94.7%	59,989,357	60,685,457
State Funds						
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	5,233,953	4,686,278	547,675	89.5%	5,233,953	5,259,213
Educational Sustainment Fund	2,409,499	1,794,962	614,537	74.5%	1,987,499	1,994,402
Formula Salaries & OEC's	88,100,750	75,060,059	13,040,691	85.2%	83,874,792	83,464,388
State Transportation	3,748,680	2,341,076	1,407,604	62.5%	3,448,680	4,779,729
Early Childhood Assistance Program	392,700	428,400	-	109.1%	392,700	416,500
Education Opportunity/Mental Health	2,163,456	2,163,456	-	100.0%	1,989,142	1,989,142
Unique Alternative	1,776,247	522,690	1,253,557	29.4%	1,876,247	1,053,662
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
House Bill 300 (6-8) Mental Hlth 08942(FY23)/08940 (FY22)	560,248	560,248	-	100.0%	-	-
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	107,945,078	89,935,180	18,045,598	83.3%	102,271,981	102,219,105
Total State and Local Operating Budget	179,550,385	157,723,692	27,453,467	87.8%	162,261,338	162,904,562
Tuition Funds						
Tuition Tax Receipts	14,583,850	13,592,368	991,482	93.2%	14,583,850	14,750,519
Other Tuition Revenue	50,000	2,855	47,145	5.7%	50,000	6,237
Charter Payments	(601,142)	-	-	-	(601,142)	(601,142)
June 30 Balance	1,839,816	1,839,816	-	100.0%	3,539,816	3,539,816
Tuition Fund Total	15,872,524	15,435,039	1,038,627	97.2%	17,572,524	17,695,430
Other Local Funds						
Tuition Bush Program	125,000	-	-	0.0%	125,000	-
Erate	40,000	-	40,000	0.0%	40,000	-
Building Rental	140,000	21,861	118,139	15.6%	140,000	143,816
Indirect Costs	275,000	-	275,000	0.0%	2,775,000	2,773,904
Other Local Revenue	225,000	90,158	134,842	40.1%	225,000	299,704
June 30 Balance	6,985,812	6,985,812	-	100.0%	4,285,812	4,285,812
Other Local Fund Total	7,790,812	7,097,830	567,982	91.1%	7,590,812	7,503,236
Debt Service Funds						
Debt Service Tax Receipts	7,343,156	6,843,932	499,224	93.2%	7,343,156	7,427,077
Interest Income	20,000	-	-	0.0%	20,000	-
June 30 Balance	3,978,136	3,978,136	-	100.0%	3,978,136	3,976,136
Debt Service Fund Total	11,341,292	10,822,068	499,224	93.2%	11,341,292	11,403,213
Technology Tax Funds						
Technology Maintenance Match	495,236	461,615	33,621	93.2%	495,236	500,946
June 30 Balance	476,852	476,852	-	100.0%	476,852	476,852
Debt Service Fund Total	972,088	938,467	33,621	186.4%	972,088	977,798
Match Tax/Reading Funds						
Minor Capital Tax Receipts	1,149,881	1,368,739	-	119.0%	1,468,631	1,485,366
Minor Capital Improvements State Revenue	1,015,689	33,962	-	3.3%	-	-
Reading Tax Revenue	318,750	318,750	-	100.0%	-	-
Match Tax/Reading Funds Total	2,484,320	318,750	-	100.0%	1,468,631	1,485,366

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

			Anticipated	Percent	Prior Year	Prior Year
	Budget	Received	Receipts	Received	Budget	Received
Federal Funds & Other Aid						
IDEA Part B 611	2,942,978	3,047,361	-	103.5%	3,009,048	3,068,025
Title I	3,423,396	3,697,800	-	108.0%	3,422,892	3,429,506
Title II	710,697	753,096	-	106.0%	710,559	710,079
Title III	50,934	19,381	31,553	38.1%	49,742	49,718
Title IV	369,206	398,996	-	108.1%	369,206	373,527
Perkins	108,342	277,877	-	256.5%	257,387	259,994
ESSR II & ESSR III	-	-	-	0.0%	36,037,638	36,045,632
Other Federal	432,602	110,181	322,421		215,000	773,331
June 30 Balance	20,752,500	20,752,500	-	100.0%	7,820,553	7,520,553
Federal Fund Total	28,790,655	29,057,192	353,974	100.0%	51,892,025	52,230,365
Child Nutrition Funds						
State Cafeteria Salaries	1,250,000	1,078,422	171,578	86.3%	1,250,000	1,084,073
Child Nutrition Revenue	4,225,000	277,891	3,947,109	6.6%	4,025,000	5,743,410
Child Nutrition Funds Total	5,475,000	1,356,313	4,118,687	24.8%	5,275,000	6,827,483
Grand Total	252,277,076	222,749,352	34,065,580	88.3%	214,153,363	215,134,927
BUSH	-	10,000,000	-			25,000,000

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

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Percent Expended Amount	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated
9310110A	Hanby Elementary School	84,295	615	0.73%	6,499	7.71%	7,113	8.44%	77,182	84,295	75,701
9310112A	Carrcroft Elementary School	85,305	3,070	3.60%	28,095	32.93%	31,165	36.53%	54,140	85,305	77,860
9310124A	Forwood Elementary School	54,405	2,978	5.47%	10,561	19.41%	13,539	24.89%	40,866	54,405	33,279
9310128A	Lancashire Elementary School	79,980	17,848	22.32%	13,077	16.35%	30,926	38.67%	49,054	79,980	61,379
9310130A	Lombardy Elementary School	77,035	6,340	8.23%	20,783	26.98%	27,123	35.21%	49,912	77,035	75,577
9310132A	Maple Lane Elementary School	72,760	14,312	19.67%	17,192	23.63%	31,504	43.30%	41,256	72,760	49,997
9310151A	Claymont Elementary School	149,360	16,718	11.19%	21,922	14.68%	38,640	25.87%	110,720	149,360	148,317
9310156A	David W. Harlan Elementary School	90,250	10,186	11.29%	24,128	26.73%	34,314	38.02%	55,936	90,250	77,156
9310170A	Pierre S. Dupont Middle School	174,684	21,059	12.06%	19,111	10.94%	40,170	23.00%	134,514	174,683	172,651
9310176A	Mount Pleasant Elementary School	122,265	15,808	12.93%	19,674	16.09%	35,483	29.02%	86,782	122,265	117,169
9310178A	Springer Middle School	161,850	10,155	6.27%	47,693	29.47%	57,849	35.74%	104,001	161,850	124,415
9310180A	Talley Middle School	184,993	20,558	11.11%	57,564	31.12%	78,122	42.23%	106,871	184,993	171,085
9310190A	Brandywine High School	182,542	15,939	8.73%	45,140	24.73%	61,079	33.46%	121,463	182,542	172,441
9310194A	Concord High School	184,140	14,532	7.89%	73,778	40.07%	88,310	47.96%	95,830	184,140	184,103
9310196A	Mount Pleasant High School	341,882	61,372	17.95%	80,158	23.45%	141,530	41.40%	200,352	341,882	341,869
9310510A	Charles W. Bush School	130,625	1,573	1.20%	-34,382	-26.32%	-32,809	-25.12%	163,434	130,625	75,454
9310108A	SITE	59,300	5,227	8.81%	9,215	15.54%	14,442	24.35%	44,858	42,000	40,931
	Subtotal	2,235,671	238,289	10.66%	460,210	20.58%	698,499	31.24%	1,537,172	2,218,370	1,999,383
99900000	Board Of Ed/District Expenses	30,000	0	0.00%	1,606	5.35%	1,606	5.35%	28,394	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
99910000	Public Communications	107,000	45,683	42.69%	6	0.01%	45,689	42.70%	61,311	129,000	96,380
99910100	Superintendent	34,000	221	0.65%	5,088	14.96%	5,309	15.61%	28,691	44,000	32,301
99910110	Student Services	205,000	42,451	20.71%	14,730	7.19%	57,180	27.89%	147,820	205,000	203,720
99910115	Academic Support	95,000	0	0.00%	12,160	12.80%	12,160	12.80%	82,840	95,000	20,292
99920000	Curriculum/Instructional	1,536,000	291,089	18.95%	595,637	38.78%	886,725	57.73%	649,275	1,556,000	1,108,548
99920600	Technology (Instructional)	1,573,643	204,146	12.97%	294,954	18.74%	499,100	31.72%	1,074,543	1,573,643	1,571,170
99921000	Support Services	1,713,000	147,330	8.60%	295,447	17.25%	442,777	25.85%	1,270,223	2,113,000	1,222,467
99921050	Special Education	2,427,500	337,418	13.90%	249,381	10.27%	586,799	24.17%	1,840,701	2,427,500	2,578,408
99930200	Special School Tuition Payment	1,776,247	332,560	18.72%	127,477	7.18%	460,037	25.90%	1,316,210	1,876,247	1,020,719
99930400	Cscrp	105,500	0	0.00%	34,776	32.96%	34,776	32.96%	70,724	105,500	100,274
99940000	Business Office/Finance	2,032,500	175,774	8.65%	516,606	25.42%	692,380	34.07%	1,340,120	3,385,500	1,545,614
99940050	Facilities Management	3,920,000	1,038,307	26.49%	1,046,571	26.70%	2,084,878	53.19%	1,835,122	3,920,000	3,917,830
99940505	Other State/Local/Federal Funds	840,602	0	0.00%	0	0.00%	0	0.00%	840,602	572,000	24,888
99950000	Personnel/Hr	104,500	14,869	14.23%	27,911	26.71%	42,780	40.94%	61,720	194,500	177,521
99960000	Child Nutrition Operations	5,475,000	27,240	0.50%	1,925,790	35.17%	1,953,030	35.67%	3,521,970	5,275,000	6,590,001
99960200	Operations/Utilities	2,660,000	433,902	16.31%	808,353	30.39%	1,242,255	46.70%	1,417,745	2,860,000	2,816,452
99960300	District Transportation	6,049,680	689,586	11.40%	2,147,364	35.50%	2,836,950	46.89%	3,212,730	5,749,680	6,360,982
99970000	Local Debt Service	7,031,425	0	0.00%	3,231,234	45.95%	3,231,234	45.95%	3,800,191	7,430,985	7,247,255
99970020	Local Tuition Tax	14,799,750	1,387,471	9.37%	4,310,542	29.13%	5,698,014	38.50%	9,101,736	14,799,750	14,591,783
99970200	Minor Capital Improvements	1,540,883	0	0.00%	19,448	1.26%	19,448	1.26%	1,521,435	1,540,883	1,687,987
99970650	Safety & Security	535,000	376	0.07%	562,519	105.14%	562,894	105.21%	-27,894	590,000	492,986
9310170B	ECAP	822,000	548	0.07%	235,151	28.61%	235,700	28.67%	586,300	822,000	772,963
99990050	Elementary Education Support	81,800	5,470	6.69%	11,657	14.25%	17,127	20.94%	64,673	81,800	26,278
99990060	Secondary Education Support	294,000	79,782	27.14%	105,934	36.03%	185,717	63.17%	108,283	325,000	290,502
	Subtotal	56,090,030	5,254,223	9.37%	16,580,341	29.56%	21,834,564	38.93%	34,255,466	58,451,988	54,526,384

Operating Unit Expenditure Summary as of October 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
99940200	Division I Sal/Other State Prg	90,214,206	0	0.00%	29,543,472	32.75%	29,543,472	32.75%	60,670,734	85,946,471	85,209,630
99940400	Division Iii/Local Salaries	56,739,850	0	0.00%	18,691,968	32.94%	18,691,968	32.94%	38,047,882	54,093,930	54,868,077
	Subtotal	<u>146,954,056</u>	<u>0</u>	<u>0.00%</u>	<u>48,235,440</u>	<u>32.82%</u>	<u>48,235,440</u>	<u>32.82%</u>	<u>98,718,616</u>	<u>140,040,401</u>	<u>140,077,707</u>
Total		<u>205,279,757</u>	<u>5,492,512</u>	<u>2.68%</u>	<u>65,275,991</u>	<u>31.80%</u>	<u>70,768,503</u>	<u>34.47%</u>	<u>134,511,254</u>	<u>200,710,759</u>	<u>196,603,473</u>
99940500	Title I	3,423,396	81,400	2.38%	180	0.01%	81,580	2.38%	3,341,816	3,422,892	2,363,451
99940501	IDEA	2,942,978	0	0.00%	42	0.00%	42	0.00%	2,942,936	3,009,048	1,825,642
99940502	Title II	710,697	18,773	2.64%	0	0.00%	18,773	2.64%	691,924	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	Title IV	369,206									
99940504	Perkins	108,342	5,747	5.30%	1,181	1.09%	6,928	6.39%	101,414	257,387	133,018
99940410	Other Federal	432,602	155,640	35.98%	5,830	1.35%	161,470	37.33%	271,132	373,527	193,541
	Subtotal	<u>8,038,155</u>	<u>261,560</u>	<u>3.25%</u>	<u>7,233</u>	<u>0.09%</u>	<u>268,794</u>	<u>3.34%</u>	<u>7,400,155</u>	<u>7,823,155</u>	<u>5,032,383</u>
	Total Expenses	<u>213,317,912</u>	<u>5,754,073</u>	<u>2.70%</u>	<u>65,283,224</u>	<u>30.60%</u>	<u>71,037,297</u>	<u>33.30%</u>	<u>141,911,409</u>	<u>208,533,914</u>	<u>201,635,856</u>
99970100	Major Capital Improvements		702,717		421,453		1,124,170				10,232,565
	Previous Budget Year Expenses		<u>935,272</u>		<u>3,269,230</u>		<u>4,204,502</u>				<u>7,634,495</u>
	TOTAL EXPENSES		<u><u>7,392,061</u></u>		<u><u>68,973,908</u></u>		<u><u>76,365,969</u></u>				<u><u>212,423,791</u></u>

Percentage Comparison	
Salaries	9 of 27 pay cycles 33.33%
Operating	3 Months of 12 Months 25.00%
Federal Grants	1 Months of 12 Months 8.33%
	Beginning October 1st

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

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	3,375.76	2,914.22	6,289.98
9310110A - Hanby Elementary School	1,168.83	8,196.29	9,365.12
9310112A - Carrcroft Elementary School	137.75	19,574.71	19,712.46
9310124A - Forwood Elementary School	380.76	2,635.38	3,016.14
9310128A - Lancashire Elementary School	2,261.63	11,645.32	13,906.95
9310130A - Lombardy Elementary School	1,126.80	519.33	1,646.13
9310132A - Maple Lane Elementary School	13,650.94	1,583.60	15,234.54
9310151A - Claymont Elementary School	899.55	13,983.47	14,883.02
9310156A - David W. Harlan Es	1,373.82	1,387.73	2,761.55
9310170A - Pierre S. Dupont MS	1,786.29	3,120.00	4,906.29
9310170B - PS Elementary ECAP	300.00	52,037.80	52,337.80
9310176A - Mount Pleasant ES	18,209.09	9,297.10	27,506.19
9310178A - Springer Middle School	4,309.32	1,076.19	5,385.51
9310180A - Talley Middle School	4,416.98	4,454.39	8,871.37
9310190A - Brandywine High School	2,469.88	8,300.59	10,770.47
9310194A - Concord High School	4,391.99	3,091.33	7,483.32
9310196A - Mount Pleasant HS	4,078.61	23,145.49	27,224.10
9310510A - Charles W. Bush School	9,117.98	49,209.02	58,327.00
99910000 - Public Communications	0.00	0.00	0.00
99910100 - Superintendent	0.00	37.13	37.13
99910110 - Assistant Superintendent 1	8,018.95	9,205.79	17,224.74
99910115 - ASSISTANT SUPERINTENDENT 2	260.38	0.00	260.38
99920000 - Curriculum/Instructional	16,510.69	45,051.38	61,562.07
99920600 - Technology (Instructional)	7,109.02	170,241.22	177,350.24
99921000 - Support Services	2,900.00	49,392.75	52,292.75
99921050 - Special Education	263,293.74	234,974.62	498,268.36
99930200 - Special School Tuition Payment	67,732.99	76,121.47	143,854.46
99940000 - Business Office/Finance	62,792.96	67,774.81	130,567.77
99940050 - Facilities Management	248,187.80	152,513.41	400,701.21
99940200 - Division I Sal/Other State Prg	0.00	528,843.78	528,843.78
99940410 - Title IV	80,712.82	201,272.42	281,985.24
99940500 - Title I	145,358.48	1,376,932.34	1,522,290.82
99940501 - IDEA	160,047.57	1,207,084.39	1,367,131.96
99940502 - Title II	8,000.00	331,962.27	339,962.27
99940503 - Title III	21,189.90	9,814.18	31,004.08
99940504 - Perkins	86,888.03	88,638.64	175,526.67
99940505 - Federal Funds F	3,570.05	26,567.69	30,137.74
99940506 - Federal Funds G	0.00	751,491.08	751,491.08
99940507 - Federal Funds H	0.00	115,903.94	115,903.94
99940508 - Federal Funds I	36,996.00	243,338.94	280,334.94
99940800 - Data Collection & Reporting	12,954.50	31,064.10	44,018.60
99950000 - Personnel/Hr	8,048.92	19,759.26	27,808.18
99960000 - Child Nutrition Operations	4,544.86	54,575.73	59,120.59
99960200 - Operations/Utilities	9,076.90	151,057.53	160,134.43
99960300 - State Transportation	73,994.00	187,581.19	261,575.19
99970020 - Local Tuition Tax	363,578.89	658,041.28	1,021,620.17
99970100 - Major Cap	702,717	421,453	1,016,613
99970200 - Minor Cap	449,503.50	993,491.61	1,442,995.11
99970650 - Student Services	2,417.75	497.14	2,914.89
99990050 - MRG OF ELEMENTARY ED	0.00	15,000.00	15,000.00
99990060 - MGR OF SECONDARY ED	967.50	26,999.93	27,967.43
	<u>2,920,829</u>	<u>8,462,855</u>	<u>11,276,127</u>

Operating Unit Expenditure Summary as of October 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	-	2,723,866	2,723,866	6,618,905
99940508	Salary Misc ESSR	4,214,592	26,995	1,580,113	1,607,108	2,607,484
99990100	Curriculum Instructional EPER ESSER	1,629,412	-	804,940	804,940	824,472
99991010	Personnel HR EPER ESSER	106,159	-	0	0	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	299,639	435,319	724,341
9310102B	Assist Superintendent 1 ESSER	5,000	-	1,230	1,230	3,770
9310102C	Assist Superintendent 2 ESSER	280,000	320	224,000	224,320	55,680
9310102D	Curriculum Instructional ESSER	4,276,083	287,718	2,628,735	2,916,454	1,359,630
9310102E	Technology Instruction ESSER	2,905,000	72,008	2,512,497	2,584,505	320,495
9310102F	Support Services ESSER	1,002,999	560,000	225,755	785,755	217,244
9310102G	Special Education ESSER	144,210	5,543	118,439	123,982	20,228
9310102H	Business Office Finance - ESSER	265,000	175,705	777,185	952,890	(687,890)
9310102H	Indirect Cost	2,522,634	-	1,749,962	1,749,962	0
9310102I	Facilities Management ESSER	4,757,587	182,816	1,759,621	1,942,437	2,815,150
9310102J	Personnel HR ESSER	200,000	336	5,500	5,836	194,164
9310102K	Transportation ESSER	650,000	165,249	0	165,249	484,751
9310102L	Mgr of Elementary Ed ESSER	400,000	-	0	0	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	33,858	36,879	27,341
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	3,572	45,164	48,736	4,564
9310151E	Claymont ESSER	106,860	780	24,887	25,667	81,193
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	-	57,335	57,335	64,865
9310194E	Concord HS ESSER	136,760	24,409	35,093	59,502	77,258
9310196E	Mount Pleasant HS ESSER	140,140	5,769	107,717	113,486	26,654
9310510E	Charles W Bush ESSER	35,100	-	21,072	21,072	14,028
		36,037,638	1,700,228	16,719,874	18,420,103	16,844,863

Operating Unit Expenditure Summary as of October 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		1,031,970.12	1,031,970	81,807.72
99940508	Federal Funds I-Misc all other	1,725,144	26,995.00	1,293,765.80	1,320,761	404,383.56
99990100	Curriculum Instructional - ESSER	651,056		501,322.15	501,322	149,734.15
99990110	Personnel HR - ESSER-EPER	19,938			-	19,938.22
99990970	Special Education - ESSER	52,904	3,047.56	204,374.54	207,422	(154,518.10)
9310102A	Superintendent - ESSER	572,000	135,680.00	299,639.46	435,319	136,680.54
9310102B	Assist Superintendent 1 - ESSER	5,000		1,230.00	1,230	3,770.00
9310102C	Assist Superintendent 2 - ESSER	75,000	320.00	224,000.00	224,320	(149,320.00)
9310102D	Curriculum Instructional - ESSER	1,177,077	110,050.74	1,202,387.64	1,312,438	(135,360.97)
9310102E	Technology Instruction - ESSER	1,460,000	72,008.10	2,512,496.73	2,584,505	(1,124,504.83)
9310102F	Student Support Services - ESSER	195,002		142,421.00	142,421	52,580.71
9310102G	Special Education - ESSER	72,113	5,543.48	118,438.84	123,982	(51,869.16)
9310102H	Business Office Finance - ESSER	160,000	94,312.86	777,185.00	871,498	(711,497.86)
9310102H	indirect	777,185		4,512.50	4,512	0.00
9310102I	Facilities Management - ESSER	2,037,293	182,815.80	1,278,267.39	1,461,083	576,209.61
9310102J	Personnel HR - ESSER	-			-	0.00
9310102K	Transportation - ESSER	325,000			-	325,000.00
9310102L	Mgr of Elementary Ed - ESSER	-			-	0.00
9310102M	Mgr of Secondary Ed - ESSER	155,063		88,302.50	88,303	66,760.70
9310102N	ECAP	3,250		1,992.68	1,993	1,257.32
9310108E	Site	1,750		2,213.45	2,213	(463.45)
9310110E	Hanby - ESSER	24,700	3,020.92	31,483.34	34,504	(9,804.26)
9310112E	Carrcroft - ESSER	22,200		49,651.09	49,651	(27,451.09)
9310124E	Forwood - ESSER	17,950		12,543.43	12,543	5,406.57
9310128E	Lancashire-ESSER	26,000	49.58	22,431.31	22,481	3,519.11
9310130E	Lombardy-ESSER	22,550	17,117.00	5,433.00	22,550	0.00
9310132E	Maple Lane-ESSER	20,500		45,163.99	45,164	(24,663.99)
9310151E	Claymont - ESSER	41,100	779.94	24,887.31	25,667	15,432.75
9310156E	Harlan - ESSER Pre K	18,850		47,458.30	47,458	(28,608.30)
9310170E	PS DuPont - ESSER	46,600		53,009.01	53,009	(6,409.01)
9310176E	Mount Pleasant ES - ESSER	35,500		51,362.60	51,363	(15,862.60)
9310178E	Springer Middle School - ESSER	41,650		90,239.05	90,239	(48,589.05)
9310180E	Talley Middle School - ESSER	39,500		99,325.72	99,326	(59,825.72)
9310190E	Brandywine HS - ESSER	47,000		57,334.73	57,335	(10,334.73)
9310194E	Concord HS - ESSER	52,600	8,743.66	35,093.48	43,837	8,762.86
9310196E	Mount Pleasant HS - ESSER	53,900	4,977.70	106,177.07	111,155	(57,254.77)
9310510E	Charles W Bush - ESSER	13,500		21,072.10	21,072	(7,572.10)
Total ESSER II		11,102,654	665,462	10,437,185	11,102,648	6.33

Operating Unit Expenditure Summary as of October 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		1,691,895	1,691,895	6,537,097
99940508	Federal Funds I-Positive Change Acade	2,489,448		286,347	286,347	2,203,101
99990100	Curriculum Instructional - ESSER	978,355		303,617	303,617	674,738
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	0
9310102C	Assist Superintendent 2 - ESSER	205,000			0	205,000
9310102D	Curriculum Instructional - ESSER	3,099,006	177,668	1,426,348	1,604,015	1,494,991
9310102E	Technology Instruction - ESSER	1,445,000			0	1,445,000
9310102F	Student Support Services - ESSER	807,998	560,000	83,334	643,334	164,664
9310102G	Special Education - ESSER	72,097			0	72,097
9310102H	Business Office Finance - ESSER	105,000	81,392		81,392	23,608
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	336	5,500	5,836	194,164
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		2,375	2,375	37,145
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	3,572		3,572	29,228
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	15,665		15,665	68,495
9310196E	Mount Pleasant HS - ESSER	86,240	792	1,540	2,332	83,908
9310510E	Charles W Bush - ESSER	21,600			0	21,600
	Total ESSERIII	24,934,984	1,034,766	6,282,689	7,317,455	17,617,529

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

	3-Pay					3-Pay	
	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected	
BEGINNING BALANCES:							
Local Funds (98000)	10,860,210	6,870,851	564,125	4,448,399	47,674,817	46,812,475	
Division II (00159, 05165)	-	1,246,820	1,246,821	1,246,820	1,246,820	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	48,921,637	47,998,638	
MONTHLY REVENUES:							
Local Funds (98000)	84,427	354,020	7,143,736	49,364,118	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	49,364,118	4,351,343	(1,995,934)	
TOTAL AVAILABLE FUNDS	19,566,311	10,266,653	10,749,643	55,059,337	53,272,980	46,002,704	
MONTHLY EXPENDITURES							
Local Funds (98000)	2,247,082	5,484,556	3,875,662	5,526,475	5,747,414	7,102,072	
Division II (00159, 05165)	123,234	156,282	201,662	144,062	147,404	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	5,670,537	5,894,818	7,834,275	
ENCUMBRANCES & REQUISITIONS							
Local Funds (98000)	1,826,704	3,002,895	2,386,695	2,997,919	2,254,629	2,789,967	
Division II (00159, 05165)	770,380	614,097	412,436	268,374	391,188	206,658	
Division III (05186)	-	-	-	-	-	-	
Education Sustainment (05289)	-	-	-	-	-	-	
Total Encumbrances	2,597,084	3,616,992	2,799,131	3,266,294	2,645,817	2,996,625	
CHANGE IN ENCUMBRANCES	2,597,084	1,019,908	(817,861)	467,163	(620,477)	350,808	
Balance	9,912,633	3,605,907	5,695,219	48,921,637	47,998,638	37,817,621	

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

	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	3-Pay	Balance as of June 30, 2023
BEGINNING BALANCES:								
Local Funds (98000)	36,631,456	32,468,331	26,981,695	23,072,998	17,726,664	13,222,850		9,969,364
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	37,817,621	33,229,018	27,230,404	23,221,585	17,875,251	13,321,437		\$ 9,969,364
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	39,696,152	33,401,888	27,609,892	23,390,253	18,609,031	13,858,359		
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	33,229,018	27,230,404	23,221,585	17,875,251	13,321,437	9,969,364		

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
October 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	4,448,399
Division II (00159, 05165)	-	-	-	1,246,820
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
TOTALS	10,860,210	10,325,000	535,210	5,695,219
MONTHLY REVENUES:				
Local Funds (98000)	61,026,723	61,280,307	(253,584)	56,946,301
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	71,793,643	72,047,227	(253,584)	65,567,975
TOTAL AVAILABLE FUNDS	82,653,853	82,372,227	281,626	71,263,194
MONTHLY OBLIGATIONS				
Local Funds (98000) **	60,310,972	62,259,801	(1,948,829)	17,133,774
Division II (00159, 05165)	3,123,468	3,123,468	-	625,240
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	71,077,892	73,026,721	(1,948,829)	24,240,254
END-OF-YEAR ENCUMBRANCES				
Local Funds (98000) **	1,606,596	-	1,606,596	2,997,919
Division II (00159, 05165)	-	-	-	268,374
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
Total Encumbrances	1,606,596	-	1,606,596	3,266,294
Projected End-of-Year Balance	9,969,364	9,345,506	623,858	43,756,646

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