



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

APRIL 30, 2021

PREPARED BY DR. JASON S. HALE, CFO

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Brandywine School District Financial Report - Revenue
As of April 30, 2021

	Budget	Received	Anticipated Receipts	Percent Received	Prior Year Budget	Prior Year Received
State Funds						
Formula Salaries & OEC's	83,874,792	73,238,388	10,636,404	87.3%	82,172,529	81,375,987
Cafeteria Salaries	1,250,000	1,192,924	57,076	95.4%	1,250,000	1,200,521
Division II, AOC	1,157,835	1,162,046	-	100.4%	1,103,014	1,289,431
Division II, Energy	1,919,453	1,963,355	-	102.3%	1,958,626	1,960,061
Division III, Equalization	5,225,966	5,214,514	11,452	99.8%	5,332,618	5,243,865
State Transportation	3,448,680	3,389,517	59,163	98.3%	3,448,680	3,500,299
Unique Alternative	2,476,247	1,970,862	505,385	79.6%	2,476,247	2,460,433
Minor Capital Improvements	924,530	920,995	3,535	99.6%	996,344	1,027,256
Major Capital Improvements	5,739,660	5,739,660	-	100.0%	9,697,167	10,056,623
Safety and Security Block Grant	-	-	-	-	362,232	359,456
Educational Sustainment Fund	2,009,499	2,019,934	-	100.5%	2,050,509	2,012,964
Education Opportunity Grant	1,260,875	594,110	666,765	47.1%	1,239,076	1,239,076
Student Success Block Grant	508,318	508,318	-	100.0%	566,976	566,976
Professional Accountability Grant	-	-	-	-	25,000	25,000
Early Childhood Assistance Program	394,700	394,700	-	100.0%	397,200	397,200
World Language Immersion	40,000	49,190	-	123.0%	40,000	40,000
Cost Recovery	105,500	99,000	6,500	93.8%	95,500	99,500
One Time Enrollment Funding	700,138	700,138	-	100.0%	-	-
Other State Revenue	150,000	100,337	49,663	66.9%	350,000	116,022
State Fund Total	111,186,193	99,257,988	11,995,943	89.3%	113,561,718	112,970,670
Local Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
Current Expense Tax Receipts	63,370,114	63,125,566	244,548	99.6%	63,303,195	63,733,213
Debt Service Tax Receipts	7,305,287	7,274,798	30,489	99.6%	7,308,172	7,314,806
Tuition Tax Receipts	14,508,639	14,448,157	60,482	99.6%	14,514,370	14,540,345
Other Tuition Revenue	150,000	1,842	148,158	1.2%	150,000	194,797
Minor Capital Tax Receipts	1,461,057	1,454,872	6,185	99.6%	1,461,634	1,455,729
Technology Maintenance Match	492,682	490,663	2,019	99.6%	492,877	491,862
Interest	650,000	632,464	17,536	97.3%	700,000	1,453,704
Athletics	50,000	730	49,270	1.5%	50,000	43,854
CSCR	50,000	23,608	26,392	47.2%	50,000	205,275
Indirect Costs	975,000	419,131	555,869	43.0%	475,000	520,979
Child Nutrition	4,725,000	3,062,379	1,662,621	64.8%	5,225,000	4,349,110
Building Rental	140,000	95,054	44,946	67.9%	140,000	154,473
Erate	40,000	88,056	-	220.1%	40,000	52,565
Charter	(6,136,048)	(5,992,453)	143,595	97.7%	(6,028,644)	(6,036,562)
Choice	2,025,689	2,032,199	-	100.3%	2,066,091	2,066,619
New Castle County Distance Learning	526,303	526,303	-	100.0%	-	-
Other Local Revenue	800,000	668,254	131,746	83.5%	800,000	419,501
Local Fund Total	91,133,723	88,351,623	3,123,856	96.9%	90,747,695	90,960,270
Federal Funds						
	Budget	Received	Anticipated Receipts	Percent Received	Budget	Received
IDEA Part B	2,942,978	3,050,057	-	103.6%	2,926,519	2,946,842
Title I	3,423,396	3,401,125	22,271	99.3%	3,244,913	3,251,440
Title II	710,697	710,697	-	100.0%	668,356	670,158
Title III	50,934	50,934	-	100.0%	40,935	40,935
Title IV	369,206	369,206	-	100.0%	-	-
Perkins	252,019	267,019	-	106.0%	273,595	319,037
GEER COVID-19	263,500	263,500	-	100.0%	-	-
GEER Mental Health	287,946	287,946	-	100.0%	-	-
C.A.R.E.S (Coronavirus Aid)	2,626,539	2,626,539	-	100.0%	-	-
Other Federal Revenue	322,080	9,186	312,894	2.9%	357,740	359,394
Federal Fund Total	11,249,295	11,036,209	335,165	98.1%	7,512,058	7,587,806
Grand Total	213,569,211	198,645,820	15,454,964	93.0%	211,821,471	211,518,746

Operating Unit Expenditure Summary as of April 30, 2021
Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended	Percent	Total Expended	Percent	Unencumbered	Prior Year	Prior Year
			Amount	Encumbered	Amount	Expended	& Encumbered	Obligated	Balance	Budget Amount	Obligated
9310110A	Hanby Elementary School	81,840	2,342	2.86%	13,557	16.57%	15,899	19.43%	65,941	81,840	50,355
9310112A	Carrcroft Elementary School	85,305	3,953	4.63%	37,695	44.19%	41,648	48.82%	43,657	85,305	80,243
9310124A	Forwood Elementary School	54,405	3,790	6.97%	28,923	53.16%	32,713	60.13%	21,692	54,405	46,762
9310128A	Lancashire Elementary School	79,980	240	0.30%	26,924	33.66%	27,165	33.96%	52,815	79,980	55,119
9310130A	Lombardy Elementary School	77,035	22,673	29.43%	38,083	49.44%	60,756	78.87%	16,279	77,035	53,272
9310132A	Maple Lane Elementary School	72,760	12,394	17.03%	25,800	35.46%	38,194	52.49%	34,566	72,760	58,118
9310151A	Claymont Elementary School	145,010	54,577	37.64%	44,168	30.46%	98,745	68.10%	46,265	145,010	111,261
9310156A	David W. Harlan Elementary School	90,250	3,773	4.18%	21,028	23.30%	24,800	27.48%	65,450	90,250	86,658
9310170A	Pierre S. Dupont Middle School	174,683	19,961	11.43%	84,307	48.26%	104,268	59.69%	70,415	164,796	127,010
9310176A	Mount Pleasant Elementary School	122,265	38,666	31.62%	47,093	38.52%	85,759	70.14%	36,506	122,265	107,548
9310178A	Springer Middle School	161,850	586	0.36%	52,636	32.52%	53,223	32.88%	108,627	161,850	145,199
9310180A	Talley Middle School	176,184	37,627	21.36%	76,523	43.43%	114,150	64.79%	62,034	176,184	154,950
9310190A	Brandywine High School	173,850	30,191	17.37%	92,294	53.09%	122,485	70.45%	51,365	155,223	129,819
9310194A	Concord High School	184,140	16,935	9.20%	88,952	48.31%	105,887	57.50%	78,253	184,140	183,781
9310196A	Mount Pleasant High School	325,602	37,217	11.43%	192,725	59.19%	229,943	70.62%	95,659	325,602	288,427
9310510A	Charles W. Bush School	104,500	4,406	4.22%	57,589	55.11%	61,995	59.32%	42,505	104,500	48,341
9310108A	SITE	17,600	1,284	7.29%	4,013	22.80%	5,297	30.09%	12,303	17,600	16,972
	Subtotal	2,127,259	290,616	13.66%	932,310	43.83%	1,222,925	57.49%	904,334	2,098,745	1,743,833
99900000	Board Of Ed/District Expenses	24,000	-	0.00%	23,769	99.04%	23,769	99.04%	231	24,000	19,810
99900200	Long Range Plan/Strategic Plan	750,000	-	0.00%	750,000	100.00%	750,000	100.00%	-	750,000	748,628
99940800	C.A.R.E.S Funding	3,704,288	18,751	0.51%	2,770,221	74.78%	2,788,972	75.29%	915,316	-	-
99910000	Public Communications	127,000	11,831	9.32%	57,245	45.08%	69,076	54.39%	57,924	127,000	110,701
99910100	Superintendent	31,500	15,012	47.66%	15,466	49.10%	30,478	96.76%	1,022	31,500	24,833
99910110	Instructional Support	169,967	30	0.02%	95,263	56.05%	95,293	56.07%	74,674	179,967	82,105
99920000	Curriculum/Instructional	1,536,000	11,019	0.72%	1,163,851	75.77%	1,174,870	76.49%	361,130	1,336,000	1,335,858
99920600	Technology (Instructional)	1,573,643	20,411	1.30%	1,532,838	97.41%	1,553,249	98.70%	20,394	1,573,643	1,571,797
99921000	Support Services	2,113,000	142,150	6.73%	304,163	14.39%	446,312	21.12%	1,666,688	2,113,000	2,112,562
99921050	Special Education	2,277,500	545,836	23.97%	1,488,625	65.36%	2,034,461	89.33%	243,039	1,727,500	2,216,070
99930200	Special School Tuition Payment	2,476,247	434,299	17.54%	1,492,372	60.27%	1,926,671	77.81%	549,576	2,476,247	1,071,122
99930400	Cscrp	95,500	-	0.00%	83,039	86.95%	83,039	86.95%	12,461	95,500	94,594
99940000	Business Office/Finance	3,420,500	52,698	1.54%	1,482,381	43.34%	1,535,079	44.88%	1,885,421	3,525,500	2,559,156
99940050	Facilities Management	3,920,000	777,319	19.83%	2,410,693	61.50%	3,188,012	81.33%	731,988	3,920,000	3,909,063
99940505	Other State/Local/Federal Funds	326,926	13,349	4.08%	2,946	0.90%	16,295	4.98%	310,631	282,000	124,116
99950000	Personnel/Hr	104,500	10,433	9.98%	41,650	39.86%	52,082	49.84%	52,418	104,500	88,012
99960000	Child Nutrition Operations	5,975,000	8,824	0.15%	3,814,389	63.84%	3,823,212	63.99%	2,151,788	6,475,000	6,417,016
99960200	Operations/Utilities	2,860,000	742,956	25.98%	1,875,478	65.58%	2,618,434	91.55%	241,566	2,860,000	2,677,637
99960300	District Transportation	5,749,680	267,306	4.65%	4,310,443	74.97%	4,577,749	79.62%	1,171,931	5,749,680	5,515,852
99960350	Other Funds	281,000	-	0.00%	173,489	61.74%	173,489	61.74%	107,511	281,000	280,574
99970000	Local Debt Service	7,430,984	-	0.00%	7,356,602	99.00%	7,356,602	99.00%	74,382	7,430,984	7,280,188
99970020	Local Tuition Tax	14,349,750	1,252,586	8.73%	9,210,996	64.19%	10,463,581	72.92%	3,886,169	13,527,500	12,360,814
99970200	Minor Capital Improvements	1,540,883	253,712	16.47%	171,193	11.11%	424,905	27.58%	1,115,978	1,885,221	1,825,949
99970650	Student Services	650,000	168,199	25.88%	329,908	50.76%	498,107	76.63%	151,893	650,000	635,267

Operating Unit Expenditure Summary as of April 30, 2021
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	578,080	353	0.06%	569,256	98.47%	569,609	98.53%	8,471	572,656	571,756
99990050	Elementary Education Support	81,800	129	0.16%	1,241	1.52%	1,370	1.67%	80,431	81,800	15,214
99990060	Secondary Education Support	266,000	45,032	16.93%	192,642	72.42%	237,673	89.35%	28,327	266,000	197,046
	Subtotal	62,413,748	4,792,232	7.68%	41,720,157	66.84%	46,512,389	74.52%	15,901,359	58,046,198	53,845,741
99940200	Division I Sal/Other State Prg	85,604,905	-	-	68,839,201	80.42%	68,839,201	80.42%	16,765,704	84,107,001	81,957,667
99940400	Division Iii/Local Salaries	53,729,287	-	-	44,581,933	82.98%	44,581,933	82.98%	9,147,354	54,079,287	52,192,015
	Subtotal	139,334,192	-	-	113,421,134	81.40%	113,421,134	81.40%	25,913,058	138,186,288	134,149,682
99940500	Title I	3,402,291	62,214	1.83%	1,432,458	42.10%	1,494,673	43.93%	1,907,618	3,244,913	2,245,845
99940501	IDEA	2,942,977	-	0.00%	1,201,661	40.83%	1,201,661	40.83%	1,741,316	2,824,863	1,778,381
99940502	Title II	710,697	-	0.00%	397,561	55.94%	397,561	55.94%	313,136	668,356	451,671
99940503	Title III	48,437	-	0.00%	4,509	9.31%	4,509	9.31%	43,928	40,935	2,284
99940504	Perkins	252,019	106,061	42.08%	339	0.13%	106,400	42.22%	145,619	273,595	201,411
99940410	Title IV	369,206	721	0.20%	102,601	27.79%	103,322	27.98%	265,884	357,740	115,506
	Subtotal	7,725,627	168,996	2.19%	3,139,129	40.63%	3,308,125	42.82%	4,417,502	7,410,402	4,795,099
	Total Expenses	211,600,826	5,251,844	2.48%	159,212,730	75.24%	164,464,574	77.72%	47,136,252	205,741,633	194,534,355
99970100	Major Capital Improvements		3,704,858		6,486,003		10,190,861				21,037,752
	Previous Budget Year Expenses		839,900		8,909,207		9,749,107				8,677,033
	TOTAL EXPENSES		9,796,603		174,607,940		184,404,543				224,249,139

Percentage Comparison

Salaries	22 of 26 pay cycles	84.62%
Operating	10 Months of 12 Months	83.33%
Federal Grants	6 Months of 12 Months Beginning October 1st	50.00%

Operating Unit Expenditure Summary as of April 30, 2021

Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	-	420	420
9310110A - Hanby Elementary School	120	6,505	6,625
9310112A - Carrcroft Elementary School	25	45,491	45,516
9310124A - Forwood Elementary School	-	142	142
9310128A - Lancashire Elementary School	-	5,287	5,287
9310130A - Lombardy Elementary School	-	2,009	2,009
9310132A - Maple Lane Elementary School	208	8,121	8,330
9310151A - Claymont Elementary School	14	11,796	11,810
9310156A - David W. Harlan Es	60	1,171	1,231
9310170A - Pierre S. Dupont MS	-	11,523	11,523
9310170B - PS Elementary ECAP	-	45,225	45,225
9310176A - Mount Pleasant ES	-	7,748	7,748
9310178A - Springer Middle School	-	4,199	4,199
9310180A - Talley Middle School	-	2,223	2,223
9310190A - Brandywine High School	472	8,697	9,169
9310194A - Concord High School	-	6,581	6,581
9310196A - Mount Pleasant HS	-	11,598	11,598
9310510A - Charles W. Bush School	-	1,808	1,808
99910000 - Public Communications	20	1,200	1,220
99910110 - Assistant Superintendent 1	4,880	22,839	27,719
99920000 - Curriculum/Instructional	-	5,325	5,325
99920600 - Technology (Instructional)	219,450	164,659	384,109
99921000 - Support Services	-	14,706	14,706
99921050 - Special Education	1	151,877	151,878
99930200 - Special School Tuition Payment	-	340,216	340,216
99940000 - Business Office/Finance	-	82,112	82,112
99940050 - Facilities Management	43,593	313,795	357,388
99940200 - Division I Sal/Other State Prg	-	608,260	608,260
99940400 - Division Iii/Local Salaries	-	9,846	9,846
99940410 - Competitive State Grants	27,684	184,308	211,992
99940500 - Federal Funds A	45,573	825,558	871,130
99940501 - Federal Funds B	181,438	971,943	1,153,381
99940502 - Federal Funds C	15,907	214,223	230,130
99940503 - Federal Funds D	-	33,941	33,941
99940504 - Federal Funds E	8,006	100,490	108,496
99940505 - Federal Funds F	40,801	352,525	393,326
99940800 - Data Collection & Reporting	18,751	2,513,157	2,531,908
99950000 - Personnel/Hr	-	179	179
99960000 - Child Nutrition Operations	-	300,100	300,100
99960200 - Operations/Utilities	-	132,891	132,891
99960300 - State Transportation	-	64,570	64,570
99970020 - Local Tuition Tax	88,154	405,629	493,782
99970200 - Minor Cap	144,744	816,097	960,841
99970650 - Student Services	-	82,273	82,273
99990050 - MRG OF ELEMENTARY ED	-	2,774	2,774
99990060 - MGR OF SECONDARY ED	-	13,171	13,171
	<u>839,900</u>	<u>8,909,207</u>	<u>9,749,107</u>

Brandywine School District
FY21 CASH FLOW ANALYSIS
April 30, 2021

	3-Pay					3-Pay
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual
BEGINNING BALANCES:						
Local Funds (98000)	12,306,461	6,865,447	4,064,832	6,087,510	52,288,815	48,133,662
Division II (00159, 05165)	-	(1,142,004)	(1,098,677)	(1,130,677)	(1,130,677)	(1,130,677)
Division III (05186)	-	-	-	-	-	-
Education Sustainment (05289)	-	1,808,814	1,808,814	-	-	-
TOTAL BEGINNING BALANCES	12,306,461	7,532,257	4,774,969	4,956,833	51,158,138	47,002,985
MONTHLY REVENUES:						
Local Funds (98000)	68,364	2,548,860	5,080,988	51,786,181	658,718	(1,840,759)
Division II (00159, 05165)	2,133,047	-	-	-	-	199,300
Division III (05186)	4,672,372	-	-	-	-	52,082
Education Sustainment (05289)	1,808,814	-	-	-	-	-
TOTAL MONTHLY REVENUES	8,682,597	2,548,860	5,080,988	51,786,181	658,718	(1,589,377)
TOTAL AVAILABLE FUNDS	20,989,058	10,081,117	9,855,957	56,743,014	51,816,856	45,413,608
MONTHLY EXPENDITURES						
Local Funds (98000)	1,913,872	5,461,613	3,118,952	5,269,378	5,633,759	7,042,475
Division II (00159, 05165)	1,453,985	175,916	89,998	95,156	106,111	(387,931)
Division III (05186)	4,672,372	-	-	-	-	52,082
Education Sustainment (05289)	-	-	1,808,814	-	-	-
TOTAL MONTHLY EXPENDITURES	8,040,229	5,637,529	5,017,764	5,364,534	5,739,870	6,706,626
ENCUMBRANCES & REQUISIT'NS						
Local Funds (98000)	3,595,506	3,483,368	3,422,726	3,738,224	2,918,336	2,799,917
Division II (00159, 05165)	1,821,066	1,601,823	1,543,825	1,448,669	1,342,558	1,214,494
Division III (05186)	-	-	-	-	-	-
Education Sustainment (05289)	-	-	-	-	-	-
Total Encumbrances	5,416,572	5,085,191	4,966,551	5,186,893	4,260,894	4,014,411
CHANGE IN ENCUMBRANCES	5,416,572	(331,381)	(118,640)	220,342	(925,999)	(246,483)
Balance	7,532,257	4,774,969	4,956,833	51,158,138	47,002,985	38,953,465

**Brandywine School District
FY21 CASH FLOW ANALYSIS
April 30, 2021**

	January Actual	February Actual	March Actual	April Actual	May Projected	June Projected	Balance as of June 30, 2021
BEGINNING BALANCES:							
Local Funds (98000)	39,368,847	36,119,112	29,866,568	25,412,504	20,909,091	17,947,615	12,230,178
Division II (00159, 05165)	(415,382)	252,029	201,730	201,730	101,355	101,355	-
Division III (05186)	-	20,041	-	-	-	-	-
Education Sustainment (05289)	-	241,695	211,120	-	-	-	-
TOTAL BEGINNING BALANCES	38,953,465	36,632,877	30,279,418	25,614,234	21,010,446	18,048,970	\$ 12,230,178
MONTHLY REVENUES:							Restricted* for Expenses through 9/30
Local Funds (98000)	891,680	322,196	42,122	371,812	1,056,456	324,649	
Division II (00159, 05165)	793,054	-	-	-	-	-	\$ 8,850,000
Division III (05186)	490,060	-	-	-	-	-	
Education Sustainment (05289)	241,695	(30,575)	-	-	-	-	
TOTAL MONTHLY REVENUES	2,416,489	291,621	42,122	371,812	1,056,456	324,649	
TOTAL AVAILABLE FUNDS	41,369,954	36,924,498	30,321,540	25,986,046	22,066,902	18,373,619	
MONTHLY EXPENDITURES							
Local Funds (98000)	3,951,522	5,760,131	5,433,164	5,048,732	4,758,419	5,601,515	
Division II (00159, 05165)	283,955	177,691	209,074	213,610	225,000	278,211	
Division III (05186)	470,019	20,041	-	-	-	-	
Education Sustainment (05289)	-	-	211,120	-	-	-	
TOTAL MONTHLY EXPENDITURES	4,705,496	5,957,863	5,853,358	5,262,342	4,983,419	5,879,726	
ENCUMBRANCES & REQUISIT'NS							
Local Funds (98000)	2,989,810	3,804,419	2,867,441	2,693,934	1,953,447	2,394,018	
Division II (00159, 05165)	1,056,182	928,790	719,716	606,481	381,481	204,625	
Division III (05186)	-	-	-	-	-	-	
Education Sustainment (05289)	-	-	-	-	-	-	
Total Encumbrances	4,045,992	4,733,209	3,587,157	3,300,415	2,334,928	2,598,643	
CHANGE IN ENCUMBRANCES	31,581	687,217	(1,146,052)	(286,742)	(965,487)	263,715	
Balance	36,632,877	30,279,418	25,614,234	21,010,446	18,048,970	12,230,178	

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

FY21 CASH FLOW ANALYSIS

April 30, 2021

	Projected by Cash Flow Model	FY21 Preliminary Budget	Difference	Year to Date
BEGINNING BALANCES:				
Local Funds (98000)	12,306,461	12,227,565	78,896	12,306,461
Division II (00159, 05165)	-	-	-	-
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
TOTAL BEGINNING BALANCES	12,306,461	12,227,565	78,896	12,306,461
MONTHLY REVENUES:				
Local Funds (98000)	61,311,267	61,658,287	(347,020)	59,930,162
Division II (00159, 05165)	3,125,401	3,077,288	48,113	3,125,401
Division III (05186)	5,214,514	5,225,966	(11,452)	5,214,514
Education Sustainment (05289)	2,019,934	2,009,499	10,435	2,019,934
TOTAL MONTHLY REVENUES	71,671,116	71,971,040	(299,924)	70,290,011
TOTAL AVAILABLE FUNDS	83,977,577	84,198,605	(221,028)	82,596,472
MONTHLY EXPENDITURES				
Local Funds (98000)	58,993,532	63,068,288	(4,074,756)	48,633,598
Division II (00159, 05165)	2,920,776	3,077,288	(156,512)	2,417,565
Division III (05186)	5,214,514	5,225,966	(11,452)	5,214,514
Education Sustainment (05289)	2,019,934	2,009,499	10,435	2,019,934
TOTAL MONTHLY EXPENDITURES	69,148,756	73,381,041	(4,232,285)	58,285,611
ENCUMBRANCES & REQUISIT'NS				
Local Funds (98000)	2,394,018	-	2,394,018	2,693,934
Division II (00159, 05165)	204,625	-	204,625	606,481
Division III (05186)	-	-	-	-
Education Sustainment (05289)	-	-	-	-
Total Encumbrances	2,598,643	-	2,598,643	3,300,415
CHANGE IN ENCUMBRANCES				
Balance	12,230,178	10,817,564	1,412,614	21,010,446

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