



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

December 31, 2024

MONTHLY REPORT INDEX

I.	REVENUES	1-2
II.	EXPENDITURES BY OPERATING UNIT	3-5

Brandywine School District Financial Report - Revenue
As of December 31, 2024

FY 24 at current point in time

Local Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Current Expense Tax Receipts	73,656,482	70,069,839	(3,586,643)	95.1%	64,585,602	63,310,299	98.0%
Interest	1,961,520	1,117,754	(843,766)	57.0%	400,000	613,738	153.4%
Choice	2,202,276	2,062,916	(139,360)	93.7%	1,830,472	1,330,238	72.7%
Charter	(6,109,875)	(6,109,875)	(0)	100.0%	(5,989,274)	(5,955,794)	99.4%
Miscellaneous	625,000	587,389	(37,611)	94.0%	625,000	449,547	71.9%
Indirect	300,065	192,517	(107,548)	64.2%	280,000	15,488	5.5%
June 30 Opening	6,607,946	6,607,946	-	100.0%	9,370,847	9,370,847	100.0%
Local Fund Total	79,243,414	74,528,486	(4,714,928)	94.1%	71,102,647	69,134,363	97.2%

State Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Division II, AOC+ Occupat. Vocational 05265 (did not give-back)	2,920,416	2,896,625	(23,791)	99.2%	2,425,293	619,938	25.6%
Division II, Energy	2,277,246	2,277,246	-	100.0%	2,123,470	2,167,826	102.1%
Division III, Equalization	6,180,674	6,090,218	(90,456)	98.5%	5,749,030	5,877,688	102.2%
Cost Recovery + Technology block grant (did not give back)	345,402	295,013	(50,389)	85.4%	75,000	30,318	40.4%
Educational Sustainment Fund	2,162,425	2,162,425	-	100.0%	2,120,030	2,117,965	99.9%
Total Discretionary State Revenue	13,886,163	13,721,527	(164,636)	98.8%	12,492,823	10,813,735	86.6%

Categorical State Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Formula Salaries & OEC's	111,304,180	94,194,339	(17,109,841)	84.6%	97,143,669	84,599,804	87.1%
Education Compensation Contingency-00623 (6%)	-	-	-	-	-	3,082,013	0.0%
One-Time Salary Supplement (federal and local cost) 08900	-	-	-	-	-	137,238	0.0%
State Transportation	7,317,316	4,381,623	(2,935,693)	59.9%	6,236,360	3,481,719	55.8%
Education Opportunity/Mental Health	3,630,353	3,630,353	(0)	100.0%	2,962,112	2,962,112	100.0%
Related Service	1,703,294	1,030,199	(673,095)	60.5%	951,195	847,599	89.1%
Safety and Security	740,320	740,320	-	100.0%	745,639	745,639	100.0%
Unique Alternative	1,469,938	929,557	(540,381)	63.2%	1,219,503	787,112	64.5%
Substitute Teacher Block Grant 05113	135,740	135,740	-	100.0%	140,577	167,754	119.3%
HB200- High School Mental Health	653,046	653,046	-	100.0%	-	-	0.0%
World Language Immersion	173,813	182,668	8,855	105.1%	30,000	-	0.0%
Athletic Trainer Block Grant (NEW)	137,944	137,944	-	100.0%	-	-	-
Academic Excellence Cash-In	300,516	-	(300,516)	0.0%	-	-	-
Drivers Ed 05142 (included in give-back-gave back part FY 25)	-	16,222	16,222	-	-	47,883	0.0%
Professional Development 05205 (included in give-back)	-	-	-	-	-	122,208	0.0%
Technology Block Grant 05235 (included up in discretionary)	-	-	-	-	-	283,452	0.0%
Div II Occupat. Vocational 05265 (included in State Div II)	-	-	-	-	-	204,392	0.0%
Other State Revenue	542,104	443,457	(98,647)	81.8%	465,000	1,024,189	220.3%
WLC 05403,05405,05406,05407,05408,05409,05410	40,002	40,002	-	100.0%	-	-	0.0%
State Fund Total	128,148,566	106,515,469	(21,633,097)	83.1%	109,894,055	98,493,114	89.6%

Total State and Local Operating Budget	221,278,143	194,765,482	(26,512,661)	88.0%	193,489,525	178,441,212	92.2%
---	--------------------	--------------------	---------------------	--------------	--------------------	--------------------	--------------

Brandywine School District Financial Report - Revenue
As of December 31, 2024

FY 24 at current point in time

Tuition Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Tuition Tax Receipts	16,659,917	16,843,265	183,348	101.1%	15,443,772	15,294,250	99.0%
Other Tuition Revenue	383,929	-	(383,929)	0.0%	252,114	-	0.0%
Charter Payments	(1,043,659)	-	1,043,659	0.0%	(527,675)	-	0.0%
Tuition Payments Special School	(1,147,745)	(218,974)	928,771	19.1%	(1,066,683)	(195,185)	18.3%
June 30 Balance	3,897,973	3,897,973	-	100.0%	4,142,879	4,142,879	100.0%
Tuition Fund Total	18,750,415	20,522,264	1,771,849	109.4%	18,244,407	19,241,944	105.5%

Other Local Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Tuition Bush Program	221,156	124,755	(96,401)	56.4%	125,000	92,880	74.3%
Erate	26,000	32,886	6,886	126.5%	0	33,460	0.0%
Facility & Pool Rental	200,000	106,010	(93,990)	53.0%	220,000	58,904	26.8%
Other Local Revenue	200,000	132,923	(67,077)	66.5%	200,000	39,917	20.0%
June 30 Balance	6,559,212	6,559,212	-	100.0%	5,877,110	5,877,110	100.0%
Other Local Fund Total	7,206,368	6,955,787	(250,581)	96.5%	6,422,110	6,102,272	95.0%

Debt Service Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Debt Service Tax Receipts	5,064,335	6,551,382	1,487,047	129.4%	6,046,219	5,998,446	99.2%
Interest Income	225,016	146,512	(78,504)	65.1%	40,000	74,105	185.3%
June 30 Balance	5,021,012	5,021,012	0	100.0%	4,629,785	4,629,785	100.0%
Debt Service Fund Total	10,310,363	11,718,906	1,408,543	113.7%	10,716,004	10,702,336	99.9%

Technology Tax Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Technology Maintenance Match	506,434	529,882	23,448	104.6%	500,972	548,155	109.4%
June 30 Balance	921,048	921,048	0	100.0%	656,372	656,372	100.0%
Debt Service Fund Total	1,427,482	1,450,931	23,449	101.6%	1,157,344	1,204,527	104.1%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Minor Capital Tax Receipts	764,378	895,271	130,893	117.1%	629,899	629,899	100.0%
Minor Capital Improvements State Revenue	1,143,786	51,450	(1,092,336)	4.5%	983,283	986,547	100.3%
Enhanced MCI State	876,388	-	(876,388)	0.0%	0	-	0.0%
Reading/Opp Match Tax Revenue	737,459	737,459	-	100.0%	855,744	789,906	92.3%
June 30 Balance	595,865	595,865	-	100.0%	618,982	618,982	100.0%
Match Tax/Reading Funds Total	4,117,876	2,280,045	(1,837,831)	55.4%	3,087,908	3,025,334	98.0%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Title I	3,563,462	3,563,462	-	100.0%	3,674,153	3,674,153	100.0%
Title II	710,816	710,816	-	100.0%	739,406	739,406	100.0%
Title III	74,039	74,039	-	100.0%	70,302	70,302	100.0%
Title IV	437,546	437,546	-	100.0%	437,546	437,546	100.0%
Perkins	273,927	273,927	-	100.0%	281,748	281,748	100.0%
IDEA Part B 611	3,175,272	3,175,272	-	100.0%	3,206,703	3,206,703	100.0%
IDEA 619	112,115	112,115	-	100.0%	112,629	112,629	100.0%
ESSR II & ESSR III Balance Prior Year	365,376	365,376	-	100.0%	8,160,003	-	0.0%
Other Current FY Federal Grants	-	-	-	0.0%	0	-	0.0%
Federal Fund Total	8,712,553	8,712,553	-	100.0%	16,682,490	8,522,487	51.1%

Child Nutrition Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
State Cafeteria Salaries	1,349,029	1,725,689	376,660	127.9%	1,250,000	1,451,946	116.2%
Child Nutrition Revenue	5,928,299	1,334,466	(4,593,833)	22.5%	6,411,485	1,557,967	24.3%
June 30 Balance	3,466,325	3,466,325	0	100.0%	0	-	0.0%
Child Nutrition Funds Total	10,743,653	6,526,480	(4,217,173)	60.7%	7,661,485	3,009,913	39.3%

BUSH					8,200,000	8,200,000	100.0%
-------------	--	--	--	--	------------------	------------------	---------------

Reserve -98036	3,700,000	3,700,000	-	100.0%
-----------------------	------------------	------------------	----------	---------------

Operating Unit Expenditure Summary as December 31, 2024

Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
99940200	Division I Sal/Other State Prg	109,504,180	-	0.00%	54,465,228	49.74%	54,465,228	49.74%	55,038,952	97,143,669	47,992,106	49.40%
99940400	Division Iii/Local Salaries	62,938,248	-	0.00%	30,851,619	49.02%	30,851,619	49.02%	32,086,629	58,290,217	29,387,561	50.42%
	Subtotal	172,442,428	-	0.00%	85,316,848	49.48%	85,316,848	49.48%	87,125,580	155,433,886	77,379,667	49.78%
99900000	Board Of Ed/District Expenses	30,000	3,906	13.02%	19,048	63.49%	22,954	76.51%	7,046	30,000	3,550	11.83%
99900200	Instructional Technology Refresh	939,402	-	0.00%	-	0.00%	-	0.00%	939,402	300,000	0	0.00%
99910000	Public Information	110,000	995	0.90%	7,288	6.63%	8,283	7.53%	101,717	107,000	35,906	33.56%
99910100	Superintendent	34,000	6,806	20.02%	11,198	32.94%	18,004	52.95%	15,996	34,000	26,948	79.26%
99910110	Student Services	205,000	2,427	1.18%	92,970	45.35%	95,397	46.54%	109,603	205,000	165,678	80.82%
99910115	Academic Achievement (Asst. Super)	125,000	11,369	9.10%	16,169	12.93%	27,538	22.03%	97,462	95,000	22,718	23.91%
99920000	Curriculum & Instruction	2,236,516	353,039	15.79%	1,419,494	63.47%	1,772,534	79.25%	463,982	1,536,000	1,125,322	73.26%
99920600	Technology	1,632,738	106,741	6.54%	853,397	52.27%	960,138	58.81%	672,600	1,573,643	868,335	55.18%
99921000	Student Support Services	1,980,000	1,253,575	63.31%	693,994	35.05%	1,947,569	98.36%	32,431	1,425,000	615,492	43.19%
99921050	Special Education	2,891,477	386,573	13.37%	819,906	28.36%	1,206,479	41.73%	1,684,998	2,542,500	1,452,998	57.15%
99930400	Nurses	125,000	42,079	33.66%	49,933	39.95%	92,012	73.61%	32,988	108,665	4,591	4.22%
99940000	Business Office/Finance	60,000	1,657	2.76%	18,262	30.44%	19,919	33.20%	40,081	60,000	18,572	30.95%
99900300	District-Wide Services	3,995,000	431,468	10.80%	1,714,074	42.91%	2,145,542	53.71%	1,849,458	1,795,000	1,234,671	68.78%
99940050	Facilities Management	4,037,600	999,840	24.76%	1,404,522	34.79%	2,404,363	59.55%	1,633,237	3,920,000	2,072,437	52.87%
99950000	Human Resources	174,500	59,397	34.04%	68,490	39.25%	127,887	73.29%	46,613	124,500	88,269	70.90%
99960200	Operations/Utilities	3,502,684	488,593	13.95%	1,705,088	48.68%	2,193,681	62.63%	1,309,003	3,400,664	1,992,794	58.60%
99960300	Transportation (includes salaries)	9,974,903	608,825	6.10%	4,717,084	47.29%	5,325,909	53.39%	4,648,994	8,764,516	4,466,528	50.96%
99970675	Opportunity Fund	3,630,353	-	0.00%	1,138,323	31.36%	1,138,323	31.36%	2,492,030	2,962,112	732,253	24.72%
99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000	315,000	0	0.00%
99970650	Safety & Security	1,115,320	143,040	12.83%	663,104	59.45%	806,144	72.28%	309,176	1,280,639	584,535	45.64%
99990050	Elementary Education Support	154,000	642	0.42%	32,723	21.25%	33,365	21.67%	120,635	81,800	29,607	36.19%
99990060	Secondary Education Support	348,166	103,553	29.74%	122,431	35.16%	225,984	64.91%	122,182	294,000	197,149	67.06%
9310110A	Hanby Elementary School	106,622	7,058	6.62%	34,321	32.19%	41,379	38.81%	65,243	100,349	44,417	44.26%
9310112A	Carrcroft Elementary School	97,476	8,618	8.84%	57,250	58.73%	65,868	67.57%	31,608	91,830	67,630	73.65%
9310124A	Forwood Elementary School	67,980	5,584	8.21%	24,371	35.85%	29,955	44.06%	38,025	60,203	27,964	46.45%
9310128A	Lancashire Elementary School	97,230	7,352	7.56%	30,638	31.51%	37,991	39.07%	59,239	79,980	34,691	43.37%
9310130A	Lombardy Elementary School	90,112	9,197	10.21%	42,447	47.10%	51,644	57.31%	38,468	84,209	34,739	41.25%
9310132A	Maple Lane Elementary School	89,874	6,465	7.19%	37,799	42.06%	44,264	49.25%	45,610	72,760	29,769	40.91%
9310176A	Mount Pleasant Elementary School	135,477	9,095	6.71%	73,069	53.93%	82,164	60.65%	53,313	122,265	66,892	54.71%
9310151A	Claymont Elementary School	178,837	9,154	5.12%	52,949	29.61%	62,102	34.73%	116,735	162,086	63,804	39.36%
9310156A	David W. Harlan Elementary School	115,833	5,798	5.01%	70,015	60.44%	75,812	65.45%	40,021	103,038	60,525	58.74%
9310170A	Pierre S. Dupont Middle School	200,508	43,176	21.53%	59,308	29.58%	102,483	51.11%	98,025	194,629	50,678	26.04%
9310178A	Springer Middle School	183,906	12,126	6.59%	44,900	24.41%	57,026	31.01%	126,880	179,855	62,461	34.73%
9310180A	Talley Middle School	226,333	22,583	9.98%	108,817	48.08%	131,400	58.06%	94,933	213,522	93,568	43.82%
9310190A	Brandywine High School	206,600	15,975	7.73%	63,426	30.70%	79,401	38.43%	127,199	197,505	104,678	53.00%
9310194A	Concord High School	206,214	21,263	10.31%	96,792	46.94%	118,056	57.25%	88,159	197,546	102,380	51.83%
9310196A	Mount Pleasant High School	354,907	26,441	7.45%	160,482	45.22%	186,923	52.67%	167,984	342,412	184,171	53.79%
99990200	Community Engagement	105,000	2,790	2.66%	3,602	3.43%	6,392	6.09%	98,608	0	0	0.00%
99910120	Wilmington Learning Collaborative	250,000	-	0.00%	9,977	3.99%	9,977	3.99%	240,023	0	0	0.00%
	SUBTOTAL OPERATING	40,529,568	5,217,199	12.87%	16,537,662	40.80%	21,754,860	53.68%	18,774,708	33,157,228	16,766,721	50.57%

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Expended & Encumbered	Percent Obligated	Unencumbered Balance	Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
99930200	Special Education Unique Alternatives	1,469,938	9,851	0.67%	-	0.00%	9,851	0.67%	1,460,088	1,219,503	640,452	52.52%
99970020	Special Education Tuition tax	13,199,996	1,987,059	15.05%	6,855,211	51.93%	8,842,271	66.99%	4,357,725	12,931,173	8,113,571	62.74%
9310108A	SITE	120,000	15,458	12.88%	28,718	23.93%	44,176	36.81%	75,824	50,000	45,786	91.57%
9310510A	Charles W. Bush School	235,000	61,627	26.22%	55,506	23.62%	117,133	49.84%	117,867	140,000	50,930	36.38%
99980000	Summer School (New)	2,542,185	-	0.00%	2,038,414	80.18%	2,038,414	80.18%	503,771	1,857,421	1,364,495	73.46%
SUBTOTAL TUITION		17,567,119	2,073,995	11.81%	8,977,850	51.11%	11,051,845	62.91%	6,515,274	16,198,097	10,215,235	63.06%
Total Operating		230,539,115	7,291,194	3.16%	110,832,359	48.08%	118,123,553	51.24%	112,415,562	204,789,211	104,361,623	50.96%
99970000	Debt Service"	6,744,539	-	0.00%	2,113,111	31.33%	2,113,111	31.33%	4,631,428	5,969,443	2,971,205	49.77%
99970200	Minor Capital Improvements	2,784,549	20,078	0.72%	-	0.00%	20,078	0.72%	2,764,471	1,613,182	0	0.00%
99940500	Title I	3,563,462	57,136	1.60%	595,094	16.70%	652,230	18.30%	2,911,232	3,674,153	475,768	12.95%
99940501	IDEA 611	3,175,272	20,110	0.63%	403,238	4.94%	423,348	5.19%	2,751,924	3,206,703	317,594	9.90%
99940502	Title II	710,816	250	0.04%	172,054	24.21%	172,304	24.24%	538,512	739,406	55,916	7.56%
99940503	Title III	74,039	10,000	13.51%	3,834	5.18%	13,834	18.68%	60,205	70,302	11,002	15.65%
99940504	Perkins	273,927	-	0.00%	110,076	40.18%	110,076	40.18%	163,851	281,748	99,418	35.29%
99940410	Title IV	437,546	867	0.20%	93,868	21.45%	94,735	21.65%	342,811	437,546	213,020	48.69%
99940507	IDEA 619	112,115	-	0.00%	8,557	7.63%	8,557	7.63%	103,558	112,629	3,584	3.18%
99940505	Other State Federal Grants	715,917	-	0.00%	74,674	10.43%	74,674	10.43%	641,243	465,000	68,053	14.63%
99960000	Child Nutrition Operations	8,156,501	44,678	0.55%	4,235,152	51.92%	4,279,830	52.47%	3,876,671	7,661,482	3,670,469	47.91%
Subtotal		26,748,683	153,119	0.57%	7,809,656	29.20%	7,962,776	29.77%	18,785,908	24,231,594	7,886,029	32.54%
Total Expenses		257,287,799	7,444,313	2.89%	118,642,015	46.11%	126,086,328	49.01%	131,201,470	229,020,805	112,247,652	49.01%

Percentage Comparison		
Salaries	13 of 26 pay cycles	50.00%
Operating	6 Months of 12 Months	50.00%
Federal Grants	3 Months of 12 Months	25.00%
Beginning October 1st		

Percentage Comparison		
Salaries	13 of 26 pay cycles	50.00%
Operating	6 Months of 12 Mont	50.00%
Federal Grants	3 Months of 12 Mont	25.00%
Beginning October 1st		

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.

Operating Unit Expenditure Summary as December 31, 2024

Prior Year Appropriation Expenditures

Operating Unit	Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A - SITE Program	37	6,790	6,827
9310110A - Hanby Elementary School	299	16,018	16,317
9310112A - Carrcroft Elementary School	26	2,531	2,557
9310124A - Forwood Elementary School	0	28,558	28,558
9310128A - Lancashire Elementary School	2,010	2,128	4,138
9310130A - Lombardy Elementary School	33	9,100	9,133
9310132A - Maple Lane Elementary School	708	11,136	11,844
9310151A - Claymont Elementary School	4,285	14,787	19,072
9310156A - David W. Harlan Es	0	602	602
9310170A - Pierre S. Dupont MS	155	14,176	14,331
9310176A - Mount Pleasant ES	2	249	251
9310178A - Springer Middle School	183	59,028	59,211
9310180A - Talley Middle School	0	16,721	16,721
9310190A - Brandywine High School	3,275	6,345	9,619
9310194A - Concord High School	0	4,469	4,469
9310196A - Mount Pleasant HS	378	36,331	36,709
9310510A - Charles W. Bush School	0	0	0
99900000 - Board Of Ed/District Expenses	0	0	0
99900200 - Long Range Plan/Strategic Plan	0	17,997	17,997
99910000 - Public Communications	0	124	124
99910100 - Superintendent	0	2,475	2,475
99910110 - Student Services	0	2,726	2,726
99910115 - Academic Achievement	0	22,223	22,223
99920000 - Curriculum/Instructional	25,410	289,550	314,960
99920600 - Technology (Instructional)	0	24,196	24,196
99921000 - Support Services	89,500	45,690	135,190
99921050 - Special Education	0	108,223	108,223
99930200 - Special School Tuition Payment	663,612	561,340	1,224,952
99940000 - Business Office/Finance	0	27	27
99900300- District Expenditures	0	105,167	105,167
99940050 - Facilities Management	116,983	914,180	1,031,163
99940200 - Division I Sal/Other State Prg	0	1,027,309	1,027,309
99940410 - Competitive State Grants	190,437	141,693	332,129
99940500 - Federal Funds A	220,851	1,110,751	1,331,602
99940501 - Federal Funds B	59,528	1,083,619	1,143,147
99940502 - Federal Funds C	111,083	235,002	346,085
99940503 - Federal Funds D	0	45,370	45,370
99940504 - Federal Funds E	0	29,763	29,763
99940505 - Federal Funds F	79,957	703,559	783,517
99940506 - Federal Funds G	0	112,470	112,470
99940507 - Federal Funds H	6,400	56,186	62,586
99940508 - Federal Funds I	3,747	122,716	126,463
99950000 - Personnel/Hr	3,823	13,279	17,103
99960000 - Child Nutrition Operations	0	3,440	3,440
99960200 - Operations/Utilities	0	32,515	32,515
99960300 - State Transportation	349	230,643	230,991
99970020 - Local Tuition Tax	0	201,598	201,598
99970100 - Major Cap	4,627,184	283,490	4,910,675
99970200 - Minor Cap	151,691	1,271,250	1,422,941
99970650 - Safety & Security	39,998	532,900	572,898
99970675 - Opportunity Funds	0	901,865	901,865
99990050 - Elementary Education Support	14	17,598	17,612
99990060 -Secondary Education Support	0	1,431	1,431
99980000 - Summer School	14	1,111,605	1,111,619
99910120-Wilmington Learning Collaborative	4,327	6,835	11,162
99990950-Filter First	0	16,346	16,346
Total	6,406,300	11,616,120	18,022,421