



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

February 28, 2025

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of February 28, 2025

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	72,723,108	(933,374)	98.7%	64,585,602	63,692,058	98.6%
Interest	1,961,520	1,413,899	(547,621)	72.1%	700,000	1,169,127	167.0%
Choice	2,202,276	2,324,944	122,668	105.6%	1,611,270	1,334,527	82.8%
Charter	(6,109,875)	(6,109,875)	(0)	100.0%	(5,955,794)	(5,955,794)	100.0%
Miscellaneous	625,000	587,389	(37,611)	94.0%	625,000	581,513	93.0%
Indirect	300,065	192,517	(107,548)	64.2%	240,000	15,488	6.5%
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	77,739,928	(1,503,486)	98.1%	71,176,925	70,207,766	98.6%

State Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Division II, AOC+ Occupat. Vocational 05265 (did not give-back)	2,920,416	2,890,339	(30,077)	99.0%	2,357,692	2,475,599	105.0%
Division II, Energy	2,277,246	2,277,246	-	100.0%	2,167,826	2,167,826	100.0%
Division III, Equalization	6,180,674	6,076,324	(104,350)	98.3%	5,877,668	5,902,739	100.4%
Cost Recovery + Technology block grant (did not give back)	345,402	308,665	(36,737)	89.4%	65,000	52,136	80.2%
Educational Sustainment Fund	2,162,425	2,162,425	-	100.0%	2,117,965	2,117,965	100.0%
Total Discretionary State Revenue	13,886,163	13,714,999	(171,164)	98.8%	12,586,151	12,716,265	101.0%

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%	98,990,419	83,413,421	84.3%
<i>Education Compensation Contingency-00623 (6%)</i>	-	-	-	-	3,082,013	3,082,013	100.0%
<i>One-Time Salary Supplement (federal and local cost) 08900</i>	-	-	-	-	137,238	137,238	100.0%
State Transportation	7,317,316	5,549,389	(1,767,927)	75.8%	6,306,929	4,775,113	75.7%
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	1,795,583	92,289	105.4%	1,116,966	1,144,666	102.5%
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	838,758	68.8%
Substitute Teacher Block Grant 05113	135,740	135,740	-	100.0%	167,754	167,754	100.0%
HB200- High School Mental Health	653,046	653,046	-	100.0%	-	-	0.0%
World Language Immersion	173,813	182,668	8,855	105.1%	155,823	154,139	98.9%
Athletic Trainer Block Grant (NEW)	137,944	137,944	-	100.0%	-	-	0.0%
Academic Excellence Cash-In	300,516	300,516	-	0.0%	-	-	0.0%
<i>Drivers Ed 05142 (included in give-back-gave back part FY 25)</i>	16,222	16,222	(0)	-	-	-	0.0%
<i>Professional Development 05205 (included in give-back)</i>	-	-	-	-	-	-	0.0%
<i>Technology Block Grant 05235 (included up in discretionary next to c</i>	-	-	-	-	-	-	0.0%
<i>Div II Occupat. Vocational 05265 (included in State Div II)</i>	-	-	-	-	-	-	0.0%
Other State Revenue	542,104	503,560	(38,544)	92.9%	672,101	1,039,129	154.6%
WLC 05403,05405,05406,05407,05408,05409,05410	40,002	40,002	-	100.0%	1,131,825	1,131,825	100.0%
State Fund Total	128,164,788	108,809,238	(19,355,550)	84.9%	116,688,322	99,591,807	85.3%

Total State and Local Operating Budget	221,294,365	200,264,165	(21,030,200)	90.5%	200,451,398	182,515,838	91.1%
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Brandywine School District Financial Report - Revenue
As of February 28, 2025

FY 24 at current point in time

Tuition Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Tuition Tax Receipts	16,659,917	16,511,427	(148,490)	99.1%	15,443,772	15,376,014	99.6%
Other Tuition Revenue	383,929	-	(383,929)	0.0%	252,114	-	0.0%
Charter Payments	(1,043,659)	-	1,043,659	0.0%	(710,316)	-	0.0%
Tuition Payments Special School	(1,147,745)	(427,406)	720,339	37.2%	(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	19,981,994	1,231,579	106.6%	18,061,766	19,323,708	107.0%

Other Local Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Tuition Bush Program	221,156	189,900	(31,256)	85.9%	138,000	144,430	104.7%
Erate	26,000	32,886	6,886	126.5%	33,460	33,460	0.0%
Facility & Pool Rental	200,000	183,259	(16,741)	91.6%	220,000	133,727	60.8%
Other Local Revenue	200,000	175,450	(24,550)	87.7%	200,000	148,005	74.0%
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	7,140,707	(65,661)	99.1%	6,468,570	6,336,732	98.0%

Debt Service Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Debt Service Tax Receipts	5,064,335	5,039,126	(25,209)	99.5%	6,046,219	6,032,067	99.8%
Interest Income	225,016	146,102	(78,914)	64.9%	100,000	135,030	135.0%
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	10,206,241	(104,122)	99.0%	10,776,004	10,796,882	100.2%

Technology Tax Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Technology Maintenance Match	506,434	486,144	(20,290)	96.0%	500,972	498,623	99.5%
June 30 Balance	921,048	921,048	0	100.0%	656,372	656,372	100.0%
Debt Service Fund Total	1,427,482	1,407,192	(20,290)	98.6%	1,157,344	1,154,995	99.8%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Minor Capital Tax Receipts	764,378	765,583	1,205	100.2%	629,899	624,197	99.1%
Minor Capital Improvements State Revenue	1,143,786	1,198,012	54,226	104.7%	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	855,744	100.0%
June 30 Balance	595,865	595,865	-	100.0%	618,982	618,982	100.0%
Match Tax/Reading Funds Total	4,117,876	4,173,307	55,431	101.3%	3,087,908	3,085,470	99.9%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Title I	3,563,462	3,563,462	-	100.0%	3,711,735	3,674,153	99.0%
Title II	710,816	710,816	-	100.0%	739,406	739,406	100.0%
Title III	74,039	74,039	-	100.0%	69,549	70,302	101.1%
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	8,160,003	100.0%
Other Current FY Federal Grants	-	-	-	0.0%	0	-	0.0%
Federal Fund Total	8,712,553	8,712,553	-	100.0%	16,719,319	16,682,490	99.8%

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	3,241,022	(2,687,277)	54.7%	6,148,725	2,189,736	35.6%
June 30 Balance	3,466,325	3,466,325	0	100.0%	0	-	0.0%
Child Nutrition Funds Total	10,743,653	8,433,037	(2,310,617)	78.5%	7,398,725	3,641,682	49.2%

BUSH					8,200,000	8,200,000	100.0%
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Reserve -98036	3,700,000	3,700,000	-	100.0%
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Operating Unit Expenditure Summary as February 28, 2025

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%	72,346,246	66.07%	72,346,246	66.07%	37,157,934	98,990,419	65,518,569	66.19%
99940400	Division Iii/Local Salaries	62,938,248	-	0.00%	40,607,924	64.52%	40,607,924	64.52%	22,330,324	58,924,667	38,819,686	65.88%
	Subtotal	172,442,428	-	0.00%	112,954,170	65.50%	112,954,170	65.50%	59,488,258	157,915,086	104,338,255	66.07%
99900000	Board Of Ed/District Expenses	30,000	1,355	4.52%	26,140	87.13%	27,495	91.65%	2,505	30,000	18,124	60.41%
99900200	Instructional Technology Refresh	939,402		0.00%		0.00%	-	0.00%	939,402	300,000	0	0.00%
99910000	Public Information	110,000	18,689	16.99%	8,005	7.28%	26,694	24.27%	83,306	107,000	41,014	38.33%
99910100	Superintendent	34,000	41	0.12%	20,444	60.13%	20,484	60.25%	13,516	34,000	29,823	87.72%
99910110	Student Services	205,000	6,342	3.09%	107,267	52.33%	113,609	55.42%	91,391	205,000	168,862	82.37%
99910115	Academic Achievement (Asst. Super)	125,000	5,135	4.11%	27,261	21.81%	32,396	25.92%	92,604	95,000	24,356	25.64%
99920000	Curriculum & Instruction	2,236,516	298,031	13.33%	1,535,227	68.64%	1,833,257	81.97%	403,259	1,536,000	936,949	61.00%
99920600	Technology	1,632,738	231,870	14.20%	1,032,431	63.23%	1,264,302	77.43%	368,436	1,573,643	1,182,842	75.17%
99921000	Student Support Services	1,980,000	1,033,403	52.19%	1,106,831	55.90%	2,140,234	108.09%	-160,234	1,425,000	907,785	63.70%
99921050	Special Education	2,891,477	710,106	24.56%	1,030,473	35.64%	1,740,578	60.20%	1,150,899	2,542,500	1,639,195	64.47%
99930400	Nurses	125,000	21,625	17.30%	74,200	59.36%	95,825	76.66%	29,175	54,333	4,591	8.45%
99940000	Business Office/Finance	60,000	720	1.20%	26,611	44.35%	27,331	45.55%	32,669	60,000	19,607	32.68%
99900300	District-Wide Services	3,995,000	284,961	7.13%	2,604,133	65.18%	2,889,093	72.32%	1,105,907	1,795,000	1,648,326	91.83%
99940050	Facilities Management	4,037,600	1,189,311	29.46%	2,089,784	51.76%	3,279,095	81.21%	758,505	3,920,000	2,393,382	61.06%
99950000	Human Resources	174,500	54,626	31.30%	79,568	45.60%	134,194	76.90%	40,306	134,500	93,028	69.17%
99960200	Operations/Utilities	3,502,684	722,476	20.63%	2,534,323	72.35%	3,256,798	92.98%	245,886	3,400,664	3,021,281	88.84%
99960300	Transportation (includes salaries)	9,974,903	444,973	4.46%	6,563,487	65.80%	7,008,460	70.26%	2,966,443	8,764,516	5,718,236	65.24%
99970675	Opportunity Fund	3,630,353		0.00%	1,892,461	52.13%	1,892,461	52.13%	1,737,892	3,129,866	1,126,782	36.00%
99940100	Contingency	515,000		0.00%		0.00%	-	0.00%	515,000	315,000	0	0.00%
99970650	Safety & Security	1,115,320	156,421	14.02%	776,368	69.61%	932,789	83.63%	182,531	1,280,639	653,644	51.04%
99990050	Elementary Education Support	154,000	1,077	0.70%	36,161	23.48%	37,238	24.18%	116,762	81,800	34,811	42.56%
99990060	Secondary Education Support	348,166	62,062	17.83%	173,103	49.72%	235,165	67.54%	113,001	294,000	207,925	70.72%
9310110A	Hanby Elementary School	106,622	8,826	8.28%	49,268	46.21%	58,094	54.49%	48,528	100,349	49,179	49.01%
9310112A	Carrcroft Elementary School	97,476	7,067	7.25%	70,442	72.27%	77,509	79.52%	19,967	91,830	78,064	85.01%
9310124A	Forwood Elementary School	67,980	2,764	4.07%	38,340	56.40%	41,103	60.46%	26,877	62,528	31,089	49.72%
9310128A	Lancashire Elementary School	97,230	7,904	8.13%	36,908	37.96%	44,812	46.09%	52,418	79,980	43,265	54.10%
9310130A	Lombardy Elementary School	90,112	3,319	3.68%	54,231	60.18%	57,551	63.87%	32,561	84,209	42,369	50.31%
9310132A	Maple Lane Elementary School	89,874	6,072	6.76%	50,273	55.94%	56,346	62.69%	33,528	72,760	41,520	57.06%
9310176A	Mount Pleasant Elementary School	135,477	17,041	12.58%	84,613	62.46%	101,655	75.03%	33,822	123,765	75,758	61.21%
9310151A	Claymont Elementary School	178,837	8,389	4.69%	71,899	40.20%	80,287	44.89%	98,550	171,851	78,687	45.79%
9310156A	David W. Harlan Elementary School	115,833	7,885	6.81%	81,311	70.20%	89,195	77.00%	26,638	104,057	62,958	60.50%
9310170A	Pierre S. Dupont Middle School	200,508	30,116	15.02%	104,002	51.87%	134,118	66.89%	66,390	194,629	66,728	34.28%
9310178A	Springer Middle School	183,906	11,368	6.18%	63,603	34.58%	74,971	40.77%	108,935	180,323	72,906	40.43%
9310180A	Talley Middle School	226,333	14,509	6.41%	135,256	59.76%	149,765	66.17%	76,568	219,957	111,911	50.88%
9310190A	Brandywine High School	206,600	16,275	7.88%	82,152	39.76%	98,427	47.64%	108,173	197,505	127,302	64.45%
9310194A	Concord High School	206,214	15,145	7.34%	133,533	64.75%	148,678	72.10%	57,536	197,546	132,114	66.88%
9310196A	Mount Pleasant High School	354,907	23,189	6.53%	234,769	66.15%	257,958	72.68%	96,949	342,412	231,191	67.52%
99990200	Community Engagement	105,000	4,400	4.19%	14,586	13.89%	18,985	18.08%	86,015		0	0.00%
99910120	Wilmington Learning Collaborative	250,000		0.00%	19,954	7.98%	19,954	7.98%	230,046	1,131,825	70,546	0.00%
	SUBTOTAL OPERATING	40,529,568	5,427,491	13.39%	23,069,417	56.92%	28,496,908	70.31%	12,032,660	34,433,987	21,186,152	61.53%

Operating Unit	Description	Budget Amount	Encumbered	Percentage	Expended Amount	Percent	Total Expended & Encumbered	Percent	Unencumbered Balance	Prior Year Budget		Percent Obligated
			Amount	Encumbered		Expended		Obligated		Amount	Prior Year Obligated	
99930200	Special Education Unique Alternatives	1,469,938	129,167	8.79%	46,705	3.18%	175,872	11.96%	1,294,066	1,219,503	822,720	67.46%
99970020	Special Education Tuition tax	13,199,996	2,213,338	16.77%	10,195,479	77.24%	12,408,817	94.01%	791,179	12,571,425	9,386,187	74.66%
9310108A	SITE	120,000	11,141	9.28%	46,591	38.83%	57,732	48.11%	62,268	100,000	67,391	67.39%
9310510A	Charles W. Bush School	235,000	19,860	8.45%	109,080	46.42%	128,940	54.87%	106,060	190,000	64,069	33.72%
99980000	Summer School (New)	2,542,185	-	0.00%	2,038,414	80.18%	2,038,414	80.18%	503,771	2,067,185	1,369,442	66.25%
SUBTOTAL TUITION		17,567,119	2,373,506	13.51%	12,436,270	70.79%	14,809,776	84.30%	2,757,343	16,148,113	11,709,809	72.52%
Total Operating		230,539,115	7,800,997	3.38%	148,459,858	64.40%	156,260,854	67.78%	74,278,261	208,497,186	137,234,216	65.82%
99970000	Debt Service"	6,744,539		0.00%	2,612,835	38.74%	2,612,835	38.74%	4,131,704	5,969,443	4,739,671	79.40%
99970200	Minor Capital Improvements	2,784,549	213,678	7.67%		0.00%	213,678	7.67%	2,570,871	1,613,182	86,311	5.35%
99940500	Title I	3,563,462	61,848	1.74%	914,902	25.67%	976,750	27.41%	2,586,712	3,710,982	947,524	25.53%
99940501	IDEA 611	3,175,272	9,500	0.30%	840,081	10.30%	849,581	10.42%	2,325,691	3,206,703	678,394	21.16%
99940502	Title II	710,816	250	0.04%	259,993	36.58%	260,243	36.61%	450,573	739,406	271,468	36.71%
99940503	Title III	74,039	7,083	9.57%	8,834	11.93%	15,917	21.50%	58,122	70,302	13,678	19.46%
99940504	Perkins	273,927	5,371	1.96%	162,181	59.21%	167,552	61.17%	106,375	281,748	213,571	75.80%
99940410	Title IV	437,546	867	0.20%	151,472	34.62%	152,339	34.82%	285,207	437,546	244,887	55.97%
99940507	IDEA 619	112,115	-	0.00%	17,541	15.65%	17,541	15.65%	94,574	112,629	12,875	11.43%
99940505	Other State Federal Grants	715,917	-	0.00%	101,306	14.15%	101,306	14.15%	614,611	672,101	72,354	10.77%
99960000	Child Nutrition Operations	8,156,501	22,549	0.28%	5,802,008	71.13%	5,824,557	71.41%	2,331,944	7,661,482	4,986,663	65.09%
Subtotal		26,748,683	321,146	1.20%	10,871,154	40.64%	11,192,300	41.84%	15,556,383	24,475,524	12,267,394	50.12%
Total Expenses		257,287,799	8,122,143	3.16%	159,331,011	61.93%	167,453,154	65.08%	89,834,644	232,972,710	149,501,610	64.17%

Percentage Comparison		
Salaries	17 of 26 pay cycles	65.38%
Operating	8 Months of 12 Months	66.67%
Federal Grants	5 Months of 12 Months	41.67%
	Beginning October 1st	

Percentage Comparison FY 24		
Salaries	17 of 26 pay cycles	65.38%
Operating	8 Months of 12 Mont	66.67%
Federal Grants	5 Months of 12 Mont	41.67%
	Beginning October 1st	

RESERVE BALANCE (APPROPRIATION 98036) - \$3,700,000

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 February 28, 2025
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	16,020	16,319
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
99900000 - Board Of Ed/District Expenses			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	14,309	297,630	311,939
99920600 - Technology (Instructional)	0	156,504	156,504
99921000 - Support Services	0	135,190	135,190
99921050 - Special Education	0	108,223	108,223
99930200 - Special School Tuition Payment	531,877	697,437	1,229,314
99940000 - Business Office/Finance	0	27	27
99900300- District Expenditures	0	93,888	93,888
99940050 - Facilities Management	112,147	918,996	1,031,143
99940200 - Division I Sal/Other State Prg	0	1,015,419	1,015,419
99940410 - Competitive State Grants	210,189	190,506	400,695
99940500 - Federal Funds A	88,402	1,177,288	1,265,689
99940501 - Federal Funds B	47,024	1,135,526	1,182,550
99940502 - Federal Funds C	115,546	237,580	353,125
99940503 - Federal Funds D	0	45,561	45,561
99940504 - Federal Funds E	2,743	37,863	40,607
99940505 - Federal Funds F	75,290	796,848	872,138
99940506 - Federal Funds G	0	112,470	112,470
99940507 - Federal Funds H	11,670	68,006	79,677
99940508 - Federal Funds I	3,747	127,692	131,439
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	231,043	231,391
99970020 - Local Tuition Tax	0	201,598	201,598
99970100 - Major Cap	4,534,629	385,845	4,920,475
99970200 - Minor Cap	93,894	1,329,046	1,422,941
99970650 - Safety & Security	40,866	533,531	574,398
99970675 - Opportunity Funds	0	909,866	909,866
99990050 - Elementary Education Support	7	17,605	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	0	12,760	12,760
99990950-Filter First	0	16,346	16,346
Total	5,897,919	12,427,079	18,324,998