



BRANDYWINE SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

January 31, 2025

MONTHLY REPORT INDEX

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

Brandywine School District Financial Report - Revenue
As of January 31, 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	70,069,839	(3,586,643)	95.1%	64,585,602	63,503,561	98.3%
Interest	1,961,520	1,372,749	(588,771)	70.0%	400,000	920,701	230.2%
Choice	2,202,276	2,188,991	(13,285)	99.4%	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	561,437	89.8%
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	74,909,556	(4,333,858)	94.5%	71,102,647	69,746,478	98.1%

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%	2,425,293	2,464,256	101.6%
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	13,715,241	(170,922)	98.8%	12,492,823	12,658,053	101.3%

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%	90,302,977	83,413,421	92.4%
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	5,548,290	(1,769,025)	75.8%	6,236,360	4,412,613	70.8%
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	838,758	68.8%
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	6,800	22.7%
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%
Drivers Ed 05142 (included in give-back-gave back part FY 25)	16,222	16,222	(0)	-	-	-	0.0%
Professional Development 05205 (included in give-back)	-	-	-	-	-	-	0.0%
Technology Block Grant 05235 (included up in discretionary)	-	-	-	-	-	-	0.0%
Div II Occupat. Vocational 05265 (included in State Div II)	-	-	-	-	-	-	0.0%
Other State Revenue	542,104	503,560	(38,544)	92.9%	465,000	1,024,189	220.3%
WLC 05403,05405,05406,05407,05408,05409,05410	40,002	40,002	-	100.0%	1,131,825	-	0.0%
State Fund Total	128,164,788	108,042,755	(20,122,032)	84.3%	104,185,188	97,638,136	93.7%

Total State and Local Operating Budget	221,294,365	196,667,552	(24,626,813)	88.9%	187,780,658	180,042,667	95.9%
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Brandywine School District Financial Report - Revenue
As of January 31, 2025

FY 24 at current point in time

	Budget	Received	Difference	Percent Received	Budget	Received	Percent Received
Tuition Funds							
Tuition Tax Receipts	16,659,917	16,928,776	268,859	101.6%	14,668,865	15,336,509	104.6%
Other Tuition Revenue	383,929	-	(383,929)	0.0%	792,365	2,765	0.3%
Charter Payments	(1,043,659)	-	1,043,659	0.0%	(512,306)	-	0.0%
Tuition Payments Special School	(1,147,745)	(218,974)	928,771	19.1%	(1,977,500)	(195,185)	9.9%
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	20,607,775	1,857,360	109.9%	17,114,303	19,286,968	112.7%
Other Local Funds							
Tuition Bush Program	221,156	158,965	(62,191)	71.9%	125,000	119,120	95.3%
Erate	26,000	32,886	6,886	126.5%	0	33,460	0.0%
Facility & Pool Rental	200,000	159,058	(40,942)	79.5%	220,000	115,894	52.7%
Other Local Revenue	200,000	146,775	(53,225)	73.4%	200,000	45,758	22.9%
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	7,056,896	(149,472)	97.9%	6,422,110	6,191,342	96.4%
Debt Service Funds							
Debt Service Tax Receipts	5,064,335	6,584,860	1,520,525	130.0%	6,046,219	6,015,710	99.5%
Interest Income	225,016	178,034	(46,982)	79.1%	40,000	105,858	264.6%
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	11,783,906	1,473,543	114.3%	10,716,004	10,751,353	100.3%
Technology Tax Funds							
Technology Maintenance Match	506,434	532,656	26,222	105.2%	500,972	549,536	109.7%
June 30 Balance	921,048	921,048	0	100.0%	656,372	656,372	100.0%
Debt Service Fund Total	1,427,482	1,453,705	26,223	101.8%	1,157,344	1,205,908	104.2%
Match Tax MCI/Reading Funds							
Minor Capital Tax Receipts	764,378	903,497	139,119	118.2%	629,899	629,899	100.0%
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	3,434,833	(683,043)	83.4%	3,087,908	3,091,172	100.1%
Federal Funds & Other Aid							
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							
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	2,067,156	(3,861,143)	34.9%	6,411,485	2,177,727	34.0%
June 30 Balance	3,466,325	3,466,325	0	100.0%	0	-	0.0%
Child Nutrition Funds Total	10,743,653	7,259,170	(3,484,483)	67.6%	7,661,485	3,629,673	47.4%
BUSH					8,200,000	8,200,000	100.0%
Reserve -98036	3,700,000	3,700,000	-	100.0%			

Operating Unit Expenditure Summary as January 31, 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%	63,409,350	57.91%	63,409,350	57.91%	46,094,830	97,143,669	56,292,918	57.95%
99940400	Division Iii/Local Salaries	62,938,248	-	0.00%	35,449,492	56.32%	35,449,492	56.32%	27,488,756	58,290,217	33,974,304	58.28%
	Subtotal	172,442,428	-	0.00%	98,858,842	57.33%	98,858,842	57.33%	73,583,586	155,433,886	90,267,222	58.07%
99900000	Board Of Ed/District Expenses	30,000	80	0.27%	24,750	82.50%	24,830	82.77%	5,170	30,000	4,748	15.83%
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%	7,966	7.24%	8,961	8.15%	101,039	107,000	38,549	36.03%
99910100	Superintendent	34,000	51	0.15%	20,343	59.83%	20,394	59.98%	13,606	34,000	27,348	80.44%
99910110	Student Services	205,000	2,673	1.30%	96,280	46.97%	98,953	48.27%	106,047	205,000	166,721	81.33%
99910115	Academic Achievement (Asst. Super)	125,000	11,369	9.10%	19,825	15.86%	31,194	24.96%	93,806	95,000	24,356	25.64%
99920000	Curriculum & Instruction	2,236,516	317,936	14.22%	1,470,460	65.75%	1,788,396	79.96%	448,120	1,536,000	1,018,690	66.32%
99920600	Technology	1,632,738	197,373	12.09%	973,572	59.63%	1,170,945	71.72%	461,793	1,573,643	1,055,584	67.08%
99921000	Student Support Services	1,980,000	1,238,222	62.54%	901,611	45.54%	2,139,832	108.07%	-159,832	1,425,000	904,415	63.47%
99921050	Special Education	2,891,477	666,469	23.05%	935,545	32.36%	1,602,014	55.40%	1,289,463	2,542,500	1,527,389	60.07%
99930400	Nurses	125,000	36,196	28.96%	56,191	44.95%	92,387	73.91%	32,613	108,665	4,591	4.22%
99940000	Business Office/Finance	60,000	991	1.65%	23,036	38.39%	24,027	40.05%	35,973	60,000	22,597	37.66%
99900300	District-Wide Services	3,995,000	410,014	10.26%	2,031,928	50.86%	2,441,941	61.12%	1,553,059	1,795,000	1,542,982	85.96%
99940050	Facilities Management	4,037,600	1,145,621	28.37%	1,766,255	43.75%	2,911,876	72.12%	1,125,724	3,920,000	2,251,842	57.44%
99950000	Human Resources	174,500	56,595	32.43%	75,892	43.49%	132,487	75.92%	42,013	124,500	91,407	73.42%
99960200	Operations/Utilities	3,502,684	1,199,449	34.24%	2,048,803	58.49%	3,248,253	92.74%	254,431	3,400,664	2,846,285	83.70%
99960300	Transportation (includes salaries)	9,974,903	575,429	5.77%	5,589,058	56.03%	6,164,487	61.80%	3,810,416	8,764,516	5,032,802	57.42%
99970675	Opportunity Fund	3,630,353	-	0.00%	1,520,880	41.89%	1,520,880	41.89%	2,109,473	2,962,112	935,973	31.60%
99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000	315,000	0	0.00%
99970650	Safety & Security	1,115,320	137,494	12.33%	669,541	60.03%	807,036	72.36%	308,284	1,280,639	651,418	50.87%
99990050	Elementary Education Support	154,000	163	0.11%	34,346	22.30%	34,509	22.41%	119,491	81,800	31,930	39.03%
99990060	Secondary Education Support	348,166	76,997	22.11%	152,078	43.68%	229,075	65.79%	119,091	294,000	200,183	68.09%
9310110A	Hanby Elementary School	106,622	6,466	6.06%	36,964	34.67%	43,430	40.73%	63,192	100,349	46,935	46.77%
9310112A	Carrcroft Elementary School	97,476	7,708	7.91%	67,158	68.90%	74,866	76.80%	22,610	91,830	73,459	79.99%
9310124A	Forwood Elementary School	67,980	3,125	4.60%	33,264	48.93%	36,389	53.53%	31,591	60,203	30,182	50.13%
9310128A	Lancashire Elementary School	97,230	6,705	6.90%	33,079	34.02%	39,784	40.92%	57,446	79,980	36,046	45.07%
9310130A	Lombardy Elementary School	90,112	5,596	6.21%	49,883	55.36%	55,479	61.57%	34,633	84,209	36,880	43.80%
9310132A	Maple Lane Elementary School	89,874	7,146	7.95%	44,470	49.48%	51,616	57.43%	38,258	72,760	33,451	45.97%
9310176A	Mount Pleasant Elementary School	135,477	11,370	8.39%	79,743	58.86%	91,113	67.25%	44,364	122,265	69,871	57.15%
9310151A	Claymont Elementary School	178,837	10,621	5.94%	58,323	32.61%	68,944	38.55%	109,893	162,086	71,087	43.86%
9310156A	David W. Harlan Elementary School	115,833	8,256	7.13%	73,120	63.13%	81,377	70.25%	34,456	103,038	61,961	60.13%
9310170A	Pierre S. Dupont Middle School	200,508	49,455	24.66%	76,096	37.95%	125,551	62.62%	74,957	194,629	55,547	28.54%
9310178A	Springer Middle School	183,906	14,528	7.90%	50,328	27.37%	64,856	35.27%	119,050	179,855	63,769	35.46%
9310180A	Talley Middle School	226,333	19,025	8.41%	120,796	53.37%	139,821	61.78%	86,512	213,522	104,545	48.96%
9310190A	Brandywine High School	206,600	13,355	6.46%	72,215	34.95%	85,569	41.42%	121,031	197,505	119,631	60.57%
9310194A	Concord High School	206,214	18,691	9.06%	108,479	52.61%	127,170	61.67%	79,044	197,546	114,700	58.06%
9310196A	Mount Pleasant High School	354,907	29,076	8.19%	210,537	59.32%	239,612	67.51%	115,295	342,412	200,796	58.64%
99990200	Community Engagement	105,000	2,050	1.95%	7,458	7.10%	9,507	9.05%	95,493	0	0	0.00%
99910120	Wilmington Learning Collaborative	250,000	-	0.00%	19,954	7.98%	19,954	7.98%	230,046	0	0	0.00%
	SUBTOTAL OPERATING	40,529,568	6,287,290	15.51%	19,560,225	48.26%	25,847,515	63.77%	14,682,053	33,157,228	19,498,669	58.81%

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	9,851	0.67%	4,362	0.30%	14,212	0.97%	1,455,726	1,219,503	635,077	52.08%
99970020	Special Education Tuition tax	13,199,996	1,813,841	13.74%	8,715,457	66.03%	10,529,299	79.77%	2,670,697	12,931,173	9,006,948	69.65%
9310108A	SITE	120,000	10,156	8.46%	36,792	30.66%	46,949	39.12%	73,051	100,000	60,808	60.81%
9310510A	Charles W. Bush School	235,000	18,605	7.92%	104,204	44.34%	122,810	52.26%	112,190	140,000	55,325	39.52%
99980000	Summer School (New)	2,542,185	-	0.00%	2,041,384	80.30%	2,041,384	80.30%	500,801	1,857,421	1,369,442	73.73%
SUBTOTAL TUITION		17,567,119	1,852,454	10.55%	10,902,200	62.06%	12,754,654	72.61%	4,812,466	16,248,097	11,127,601	68.49%
Total Operating		230,539,115	8,139,743	3.53%	129,321,267	56.10%	137,461,010	59.63%	93,078,105	204,839,211	120,893,492	59.02%
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	213,678	7.67%		0.00%	213,678	7.67%	2,570,871	1,613,182	0	0.00%
99940500	Title I	3,563,462	55,725	1.56%	831,733	23.34%	887,458	24.90%	2,676,004	3,674,153	796,855	21.69%
99940501	IDEA 611	3,175,272	-	0.00%	606,360	7.43%	606,360	7.43%	2,568,912	3,206,703	460,714	14.37%
99940502	Title II	710,816	250	0.04%	216,024	30.39%	216,274	30.43%	494,542	739,406	97,916	13.24%
99940503	Title III	74,039	10,000	13.51%	3,834	5.18%	13,834	18.68%	60,205	70,302	10,242	14.57%
99940504	Perkins	273,927	3,636	1.33%	157,112	57.36%	160,748	58.68%	113,179	281,748	105,663	37.50%
99940410	Title IV	437,546	867	0.20%	117,696	26.90%	118,562	27.10%	318,984	437,546	220,589	50.42%
99940507	IDEA 619	112,115	-	0.00%	13,049	11.64%	13,049	11.64%	99,066	112,629	12,875	11.43%
99940505	Other State Federal Grants	715,917	-	0.00%	87,400	12.21%	87,400	12.21%	628,517	465,000	68,388	14.71%
99960000	Child Nutrition Operations	8,156,501	18,241	0.22%	4,915,838	60.27%	4,934,078	60.49%	3,222,423	7,661,482	4,295,027	56.06%
Subtotal		26,748,683	302,396	1.13%	9,062,156	33.88%	9,364,552	35.01%	17,384,131	24,231,594	9,039,474	37.30%
Total Expenses		257,287,799	8,442,139	3.28%	138,383,423	53.79%	146,825,562	57.07%	110,462,236	229,070,805	129,932,965	56.72%

Percentage Comparison		
Salaries	15 of 26 pay cycles	57.69%
Operating	7 Months of 12 Months	58.33%
Federal Grants	4 Months of 12 Months	33.33%
	Beginning October 1st	

Percentage Comparison FY 24		
Salaries	15 of 26 pay cycles	57.69%
Operating	7 Months of 12 Mont	58.33%
Federal Grants	4 Months of 12 Mont	33.33%
	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 January 31, 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	16,018	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	14,759	297,630	312,389
99920600 - Technology (Instructional)	0	24,542	24,542
99921000 - Support Services	37,750	97,440	135,190
99921050 - Special Education	0	108,223	108,223
99930200 - Special School Tuition Payment	555,180	666,851	1,222,031
99940000 - Business Office/Finance	0	27	27
99900300- District Expenditures	0	93,888	93,888
99940050 - Facilities Management	112,548	918,595	1,031,143
99940200 - Division I Sal/Other State Prg	0	1,027,309	1,027,309
99940410 - Competitive State Grants	195,146	157,320	352,466
99940500 - Federal Funds A	212,739	1,119,044	1,331,782
99940501 - Federal Funds B	35,862	1,114,544	1,150,406
99940502 - Federal Funds C	111,783	236,122	347,905
99940503 - Federal Funds D	0	45,561	45,561
99940504 - Federal Funds E	10,843	29,763	40,607
99940505 - Federal Funds F	82,424	740,474	822,898
99940506 - Federal Funds G	0	112,470	112,470
99940507 - Federal Funds H	0	68,006	68,006
99940508 - Federal Funds I	3,747	124,874	128,621
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	230,843	231,191
99970020 - Local Tuition Tax	0	201,598	201,598
99970100 - Major Cap	4,573,678	346,796	4,920,475
99970200 - Minor Cap	99,791	1,323,150	1,422,941
99970650 - Safety & Security	41,218	533,180	574,398
99970675 - Opportunity Funds	0	906,308	906,308
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	13,378	13,378
99990950-Filter First	0	16,346	16,346
Total	6,103,051	12,008,673	18,111,724