

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

June 30, 2025

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of June 30, 2025

Local Funds	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	73,656,482	73,927,089	270,607	100.4%
Interest	1,961,520	2,557,902	596,382	130.4%
Choice	2,202,276	2,244,120	41,844	101.9%
Charter	(6,109,875)	(6,109,875)	-	100.0%
Miscellaneous	625,000	587,389	(37,611)	94.0%
Indirect	300,065	319,936	19,871	106.6%
June 30 Opening	6,607,946	6,607,946	-	100.0%
Local Fund Total	79,243,414	80,134,508	891,094	101.1%

State Funds	Budget	Received	Difference	Percent Received
Division II, AOC+ Occupat. Vocational 05265 (did not give-back)	2,920,416	2,890,339	(30,077)	99.0%
Division II, Energy	2,277,246	2,277,246	-	100.0%
Division III, Equalization	6,180,674	6,076,324	(104,350)	98.3%
Cost Recovery + Technology block grant (did not give back)	345,402	276,685	(68,717)	80.1%
Educational Sustainment Fund	2,162,425	2,162,425	-	100.0%
Total Discretionary State Revenue	13,886,163	13,683,019	(203,144)	98.5%

Categorical State Funds	Budget	Received	Difference	Percent Received
Formula Salaries & OEC's	111,304,180	115,385,972	4,081,792	103.7%
Education Compensation Contingency-00623 (6%)	-	-	-	-
One-Time Salary Supplement (federal and local cost) 08900	-	-	-	-
State Transportation	7,317,316	7,839,993	522,678	107.1%
Education Opportunity/Mental Health	3,630,353	3,630,353	-	100.0%
Related Service	1,703,294	1,795,583	92,289	105.4%
Safety and Security	740,320	740,320	-	100.0%
Unique Alternative	1,469,938	941,044	(528,894)	64.0%
Substitute Teacher Block Grant 05113	135,740	135,740	-	100.0%
HB200- High School Mental Health	653,046	653,046	-	100.0%
World Language Immersion	173,813	218,222	44,409	125.6%
Athletic Trainer Block Grant (NEW)	137,944	137,944	-	100.0%
Academic Excellence Cash-In	300,516	300,516	-	100.0%
Drivers Ed 05142 (included in give-back-gave back part FY 25)	16,222	16,222	-	100.0%
Other State Revenue	542,104	626,947	84,843	115.7%
WLC 05403,05405,05406,05407,05408,05409,05410	40,002	40,002	-	100.0%
State Fund Total	128,164,788	132,461,905	4,297,117	103.4%

Total State and Local Operating Budget	221,294,365	226,279,431	4,985,067	102.3%
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Tuition Funds	Budget	Received	Difference	Percent Received
Tuition Tax Receipts	16,659,917	16,686,526	26,609	100.2%
Other Tuition Revenue	383,929	1,013,073	629,144	263.9%
Charter Payments	(1,043,659)	-	1,043,659	0.0%
Tuition Payments Special School	(1,147,745)	(1,070,531)	77,214	93.3%
June 30 Balance	3,897,973	3,897,973	-	100.0%
Tuition Fund Total	18,750,415	20,527,041	1,776,626	109.5%

Same Period for the Prior Year

Budget	Received	Percent Received
64,585,602	64,914,204	100.5%
700,000	1,835,679	262.2%
1,611,270	1,371,691	85.1%
(5,955,794)	(5,955,794)	100.0%
625,000	746,677	119.5%
240,000	15,488	6.5%
9,370,847	9,370,847	100.0%
71,176,925	72,298,792	101.6%

Budget	Received	Percent Received
2,357,692	2,475,599	105.0%
2,167,826	2,167,826	100.0%
5,877,668	5,902,739	100.4%
119,333	60,513	50.7%
2,117,965	2,117,965	100.0%
12,640,484	12,724,642	100.7%

Budget	Received	Percent Received
98,990,419	99,780,921	100.8%
3,082,013	3,619,300	117.4%
137,238	137,733	100.4%
6,306,929	7,104,190	112.6%
2,962,112	2,962,112	100.0%
1,116,966	1,144,666	102.5%
745,639	745,639	100.0%
1,219,503	889,195	72.9%
167,754	167,754	100.0%
-	-	0.0%
155,823	210,348	135.0%
-	-	0.0%
-	-	0.0%
-	-	0.0%
672,101	699,301	104.0%
1,131,825	1,250,975	110.5%
116,688,322	118,712,134	101.7%

200,505,731	203,735,568	101.6%
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Budget	Received	Percent Received
15,443,772	15,656,425	101.4%
252,114	283,929	112.6%
(710,316)	-	0.0%
(1,066,683)	(1,330,505)	124.7%
4,142,879	4,142,879	100.0%
18,061,766	18,752,728	103.8%

Brandywine School District Financial Report - Revenue
As of June 30, 2025

Other Local Funds	Budget	Received	Difference	Percent Received
Tuition Bush Program	221,156	276,043	54,887	124.8%
Erate	26,000	32,886	6,886	126.5%
Facility & Pool Rental	200,000	308,377	108,377	154.2%
Other Local Revenue	200,000	246,894	46,894	123.4%
June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,206,368	7,423,412	217,044	103.0%

Debt Service Funds	Budget	Received	Difference	Percent Received
Debt Service Tax Receipts	5,064,335	5,092,942	28,607	100.6%
Interest Income	225,016	296,070	71,054	131.6%
June 30 Balance	5,021,012	5,021,012	0	100.0%
Debt Service Fund Total	10,310,363	10,410,024	99,661	101.0%

Technology Tax Funds	Budget	Received	Difference	Percent Received
Technology Maintenance Match	506,434	488,596	(17,838)	96.5%
June 30 Balance	921,048	921,048	0	100.0%
Debt Service Fund Total	1,427,482	1,409,644	(17,838)	98.8%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received
Minor Capital Tax Receipts	764,378	783,396	19,018	102.5%
Minor Capital Improvements State Revenue	1,143,786	1,198,012	54,226	104.7%
Enhanced MCI State	876,388	876,388	-	100.0%
Reading/Opp Match Tax Revenue	737,459	737,459	-	100.0%
June 30 Balance	595,865	595,865	-	100.0%
Match Tax/Reading Funds Total	4,117,876	4,191,120	73,244	101.8%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received
Title I	3,563,462	3,563,462	-	100.0%
Title II	710,816	710,816	-	100.0%
Title III	74,039	74,039	-	100.0%
Title IV	437,546	437,546	-	100.0%
Perkins	273,927	273,927	-	100.0%
IDEA Part B 611	3,175,272	3,175,272	-	100.0%
IDEA 619	112,115	112,115	-	100.0%
ESSR II & ESSR III Balance Prior Year	365,376	365,376	-	100.0%
Other Current FY Federal Grants	-	282,747	-	100.0%
Federal Fund Total	8,712,553	8,995,300	-	103.2%

Child Nutrition Funds	Budget	Received	Difference	Percent Received
State Cafeteria Salaries	1,349,029	1,725,689	376,660	127.9%
Child Nutrition Revenue	5,928,299	5,104,635	(823,664)	86.1%
June 30 Balance	3,466,325	3,466,325	0	100.0%
Child Nutrition Funds Total	10,743,653	10,296,649	(447,004)	95.8%

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

Budget	Received	Percent Received
138,000	214,715	155.6%
33,460	33,460	100.0%
220,000	190,638	86.7%
200,000	304,484	152.2%
5,877,110	5,877,110	100.0%
6,468,570	6,620,407	102.3%

Budget	Received	Percent Received
6,046,219	6,155,955	101.8%
100,000	204,716	204.7%
4,629,785	4,629,785	100.0%
10,776,004	10,990,456	102.0%

Budget	Received	Percent Received
500,972	500,972	100.0%
656,372	656,372	100.0%
1,157,344	1,157,344	100.0%

Budget	Received	Percent Received
629,899	629,899	100.0%
983,283	986,547	100.3%
-	-	0.0%
855,744	855,744	100.0%
618,982	618,982	100.0%
3,087,908	3,091,172	100.1%

Budget	Received	Percent Received
3,711,735	3,678,391	99.1%
739,406	743,080	100.5%
69,549	70,302	101.1%
437,546	438,947	100.3%
281,748	283,373	100.6%
3,206,703	3,230,927	100.8%
112,629	112,115	99.5%
8,160,003	8,160,003	100.0%
-	446,554	0.0%
16,719,319	17,163,692	102.7%

Budget	Received	Percent Received
1,250,000	1,451,946	116.2%
6,148,725	6,867,164	111.7%
2,143,763	2,143,763	100.0%
9,542,488	10,462,873	109.6%

8,200,000	8,200,000	100.0%
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Operating Unit Expenditure Summary as of June 30, 2025
Brandywine School District - Division 31

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Funds Obligated	Percent Obligated	Balance Remaining
99940200	Division I Sal/Other State Prg	109,504,180	-	0.00%	114,275,609	104.36%	114,275,609	104.36%	(4,771,429)
99940400	Division III/Local Salaries	62,938,248	-	0.00%	64,753,633	102.88%	64,753,633	102.88%	(1,815,385)
	Subtotal	172,442,428	-	0.00%	179,029,242	103.82%	179,029,242	103.82%	(6,586,814)
99900000	Board Of Ed/District Expenses	30,000	140	0.47%	30,372	101.24%	30,512	101.71%	(512)
99900200	Instructional Technology Refresh	939,402	844,250	89.87%	91,450	9.73%	935,700	99.61%	3,702
99910000	Public Information	110,000	18,689	16.99%	83,724	76.11%	102,413	93.10%	7,587
99910100	Superintendent	34,000	-	0.00%	22,436	65.99%	22,436	65.99%	11,564
99910110	Student Services	205,000	4,579	2.23%	160,152	78.12%	164,731	80.36%	40,269
99910115	Academic Achievement (Asst. Super)	125,000	4,937	3.95%	78,764	63.01%	83,701	66.96%	41,299
99920000	Curriculum & Instruction	2,236,516	204,461	9.14%	2,031,195	90.82%	2,235,656	99.96%	860
99920600	Technology	1,632,738	51,703	3.17%	1,555,275	95.26%	1,606,977	98.42%	25,761
99921000	Student Support Services	1,980,000	188,128	9.50%	2,053,772	103.73%	2,241,900	113.23%	(261,900)
99921050	Special Education	2,891,477	225,590	7.80%	2,631,696	91.02%	2,857,285	98.82%	34,192
99930400	Nurses	125,000	15,485	12.39%	44,855	35.88%	60,340	48.27%	64,660
99940000	Business Office/Finance	60,000	9,062	15.10%	17,538	29.23%	26,600	44.33%	33,400
99900300	District-Wide Services	3,995,000	231,787	5.80%	3,679,641	92.11%	3,911,427	97.91%	83,573
99940050	Facilities Management	4,037,600	405,521	10.04%	3,623,542	89.74%	4,029,063	99.79%	8,537
99950000	Human Resources	174,500	24,558	14.07%	149,309	85.56%	173,866	99.64%	634
99960200	Operations/Utilities	3,502,684	110,156	3.14%	3,665,191	104.64%	3,775,347	107.78%	(272,663)
99960300	Transportation (includes wages)	9,974,903	373,082	3.74%	10,151,242	101.77%	10,524,325	105.51%	(549,422)
99970675	Opportunity Fund	3,630,353	-	0.00%	3,560,628	98.08%	3,560,628	98.08%	69,725
99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
99970650	Safety & Security	1,115,320	47,876	4.29%	1,019,054	91.37%	1,066,929	95.66%	48,391
99990050	Elementary Education Support	154,000	31,261	20.30%	51,592	33.50%	82,853	53.80%	71,147
99990060	Secondary Education Support	348,166	19,519	5.61%	306,969	88.17%	326,488	93.77%	21,678
9310110A	Hanby Elementary School	106,622	18,533	17.38%	83,400	78.22%	101,933	95.60%	4,689
9310112A	Carrcroft Elementary School	97,476	7,661	7.86%	91,000	93.36%	98,661	101.22%	(1,185)
9310124A	Forwood Elementary School	67,980	1,508	2.22%	59,099	86.94%	60,607	89.15%	7,373
9310128A	Lancashire Elementary School	97,230	7,691	7.91%	63,690	65.50%	71,381	73.41%	25,849
9310130A	Lombardy Elementary School	90,112	6,609	7.33%	66,438	73.73%	73,047	81.06%	17,065
9310132A	Maple Lane Elementary School	89,874	3,932	4.38%	86,056	95.75%	89,988	100.13%	(114)
9310176A	Mount Pleasant Elementary School	135,477	8,820	6.51%	127,463	94.08%	136,283	100.59%	(806)
9310151A	Claymont Elementary School	178,837	28,513	15.94%	123,959	69.31%	152,472	85.26%	26,365
9310156A	David W. Harlan Elementary School	115,833	2,925	2.52%	96,510	83.32%	99,435	85.84%	16,398
9310170A	Pierre S. Dupont Middle School	200,508	13,832	6.90%	206,747	103.11%	220,580	110.01%	(20,072)
9310178A	Springer Middle School	183,906	22,539	12.26%	137,450	74.74%	159,989	87.00%	23,917
9310180A	Talley Middle School	226,333	20,423	9.02%	183,500	81.08%	203,923	90.10%	22,410
9310190A	Brandywine High School	206,600	18,321	8.87%	142,967	69.20%	161,287	78.07%	45,313
9310194A	Concord High School	206,214	8,594	4.17%	211,297	102.46%	219,891	106.63%	(13,677)
9310196A	Mount Pleasant High School	354,907	17,566	4.95%	313,736	88.40%	331,302	93.35%	23,605
99990200	Community Engagement	105,000	4,108	3.91%	24,157	23.01%	28,265	26.92%	76,735
99910120	Wilmington Learning Collaborative	250,000	-	0.00%	29,937	11.97%	29,937	11.97%	220,063
	SUBTOTAL OPERATING	40,529,568	3,002,359	7.41%	37,055,801	91.43%	40,058,160	98.84%	471,408

Prior Year Amounts		
Budget Amount	Prior Year Obligated	Percent Obligated
98,990,419	102,167,455	103.21%
58,924,667	59,682,139	101.29%
157,915,086	161,849,594	102.49%

30,000	22,408	74.69%
300,000	-	0.00%
107,000	106,801	99.81%
34,000	31,406	92.37%
205,000	199,774	97.45%
95,000	69,488	73.15%
1,536,000	1,485,244	96.70%
1,573,643	1,585,007	100.72%
1,425,000	1,404,564	98.57%
2,542,500	2,233,453	87.84%
54,333	4,591	8.45%
60,000	31,966	53.28%
1,795,000	1,783,398	99.35%
3,920,000	3,783,535	96.52%
134,500	96,676	71.88%
3,400,664	3,365,018	98.95%
8,764,516	9,370,221	106.91%
3,129,866	2,083,178	66.56%
315,000	-	0.00%
1,280,639	1,271,818	99.31%
81,800	76,834	93.93%
294,000	285,657	97.16%
100,349	81,148	80.87%
91,830	91,817	99.99%
62,528	60,169	96.23%
79,980	69,031	86.31%
84,209	81,528	96.82%
72,760	64,606	88.79%
123,765	117,720	95.12%
171,851	150,647	87.66%
104,057	89,196	85.72%
194,629	175,193	90.01%
180,323	180,212	99.94%
219,957	187,613	85.30%
197,505	181,226	91.76%
197,546	178,773	90.50%
342,412	335,639	98.02%
-	-	0.00%
1,131,825	134,280	11.86%
34,433,987	31,469,835	91.39%

Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Funds Obligated	Percent Obligated	Balance Remaining
99930200	Special Ed. Unique Alternatives	1,469,938	6,884	0.47%	110,104	7.49%	116,988	7.96%	1,352,950
99970020	Special Education Tuition Tax	13,199,996	1,494,392	11.32%	12,977,469	98.31%	14,471,861	109.64%	(1,271,865)
9310108A	SITE	120,000	8,742	7.29%	62,784	52.32%	71,527	59.61%	48,473
9310510A	Charles W. Bush School	235,000	17,406	7.41%	160,543	68.32%	177,949	75.72%	57,051
99980000	Summer School (New)	2,542,185	83,767	3.30%	2,136,564	84.04%	2,220,331	87.34%	321,854
SUBTOTAL TUITION		17,567,119	1,611,192	9.17%	15,447,464	87.93%	17,058,656	97.11%	508,463
Total Operating and Tuition		230,539,115	4,613,551	2.00%	231,532,508	100.43%	236,146,058	102.43%	(5,606,943)
99970000	Debt Service	6,744,539	-	0.00%	5,195,914	77.04%	5,195,914	77.04%	1,548,625
99970200	Minor Capital Improvements	2,784,549	1,934,359	69.47%	541,185	19.44%	2,475,543	88.90%	309,006
99940500	Federal Funds - Title I	3,563,462	73,191	2.05%	2,168,631	60.86%	2,241,823	62.91%	1,321,639
99940501	Federal Funds - IDEA 611	3,175,272	109,713	3.46%	2,020,524	24.77%	2,130,236	26.12%	1,045,036
99940502	Federal Funds - Title II	710,816	21,050	2.96%	476,426	67.03%	497,476	69.99%	213,340
99940503	Federal Funds - Title III	74,039	2,980	4.03%	17,881	24.15%	20,861	28.18%	53,178
99940504	Federal Funds - Perkins	273,927	150	0.05%	262,499	95.83%	262,649	95.88%	11,278
99940410	Federal Funds - Title IV	437,546	3,917	0.90%	285,991	65.36%	289,908	66.26%	147,638
99940507	Federal Funds - IDEA 619	112,115	-	0.00%	38,515	34.35%	38,515	34.35%	73,600
99940505	Other State Federal Grants	715,917	6,468	0.90%	337,808	47.19%	344,277	48.09%	371,640
99960000	Child Nutrition Operations	8,156,501	16,026	0.20%	8,952,391	109.76%	8,968,416	109.95%	(811,915)
Subtotal		26,748,683	2,167,854	8.10%	20,297,765	75.88%	22,465,619	83.99%	4,283,065
Total Expenses		257,287,799	6,781,404	2.64%	251,830,273	97.88%	258,611,677	100.51%	(1,323,878)

Budget Amount	Prior Year Obligated	Percent Obligated
1,219,503	782,894	64.20%
12,571,425	12,697,680	101.00%
100,000	99,107	99.11%
190,000	165,765	87.24%
2,067,185	1,798,737	87.01%
16,148,113	15,544,183	96.26%

208,497,186	208,863,612	100.18%
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5,969,443	5,969,443	100.00%
1,613,182	908,461	56.31%
3,710,982	1,828,779	49.28%
3,206,703	1,533,070	47.81%
739,406	451,789	61.10%
70,302	32,491	46.22%
281,748	271,938	96.52%
437,546	295,127	67.45%
112,629	37,904	33.65%
672,101	199,407	29.67%
7,661,482	7,918,933	103.36%
24,475,524	19,447,342	79.46%

232,972,710	228,310,954	98.00%
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Percentage Comparison		
Salaries	26 of 26 pay cycles	100.00%
Operating	12 Months of 12 Months	100.00%
Fed Grants	9 Months of 12 Months	75.00%
Beginning October 1st		

Percentage Comparison FY 24		
Salaries	26 of 26 pay cycles	100.00%
Operating	12 Months of 12 Months	100.00%
Federal Grants	9 Months of 12 Months	75.00%
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 of June 30, 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	-	28,558	28,558
9310128A	Lancashire Elementary School	1,297	2,842	4,138
9310130A	Lombardy Elementary School	-	10,103	10,103
9310132A	Maple Lane Elementary School	708	11,136	11,844
9310151A	Claymont Elementary School	970	14,787	15,757
9310156A	David W. Harlan Es	-	602	602
9310170A	Pierre S. Dupont MS	155	14,176	14,331
9310176A	Mount Pleasant ES	-	249	249
9310178A	Springer Middle School	179	59,028	59,207
9310180A	Talley Middle School	-	16,721	16,721
9310190A	Brandywine High School	3,085	6,535	9,619
9310194A	Concord High School	-	4,469	4,469
9310196A	Mount Pleasant HS	378	36,331	36,709
99900200	Long Range Plan/Strategic Plan	-	17,997	17,997
99910000	Public Communications	-	124	124
99910100	Superintendent	25,589	2,475	28,064
99910110	Student Services	-	2,726	2,726
99910115	Academic Achievement	-	22,223	22,223
99920000	Curriculum/Instructional	2,262	303,915	306,177
99920600	Technology (Instructional)	-	156,850	156,850
99921000	Support Services	-	135,190	135,190
99921050	Special Education	-	108,223	108,223
99930200	Special School Tuition Payment	-	1,229,314	1,229,314
99940000	Business Office/Finance	-	27	27
99900300	District Expenditures	-	338,289	338,289
99940050	Facilities Management	28,704	951,303	980,006
99940200	Division I Sal/Other State Prg	-	1,015,419	1,015,419
99940410	Competitive State Grants	91,393	270,071	361,464
99940500	Federal Funds A	78,822	1,278,101	1,356,923
99940501	Federal Funds B	22,845	1,820,056	1,842,901
99940502	Federal Funds C	-	361,864	361,864
99940503	Federal Funds D	-	45,243	45,243
99940504	Federal Funds E	-	31,426	31,426
99940505	Federal Funds F	53,185	1,015,423	1,068,608
99940506	Federal Funds G	-	112,470	112,470
99940507	Federal Funds H	71	82,143	82,214
99940508	Federal Funds I	3,443	128,313	131,756
99950000	Personnel/Hr	2,326	13,279	15,605
99960000	Child Nutrition Operations	-	3,440	3,440
99960200	Operations/Utilities	-	32,515	32,515
99960300	State Transportation	349	231,243	231,591
99970100	Major Cap	4,534,629	385,845	4,920,475
99970200	Minor Cap	71,566	1,358,577	1,430,143
99970650	Safety & Security	3,961	570,436	574,398
99970675	Opportunity Funds	-	916,312	916,312
99990050	Elementary Education Support	7	17,605	17,612
99980000	Summer School	14	1,027,528	1,027,542
99910120	Wilmington Learning Collaborative	28,727	78,526	107,252
99990950	Filter First	5,000	57,262	62,262
Total		4,960,026	14,352,629	19,312,655

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.