

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

July 31, 2025

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of July 31, 2025

Local Funds	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	80,880,198	83,442	(80,796,756)	0.1%
Interest	1,960,000	89,013	(1,870,987)	4.5%
Choice	2,000,000	-	(2,000,000)	0.0%
Charter	(6,130,934)	-	6,130,934	0.0%
Miscellaneous	580,000	-	(580,000)	0.0%
Indirect	250,000	-	(250,000)	0.0%
June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	86,479,868	7,113,060	(79,366,808)	8.2%

State Funds	Budget	Received	Difference	Percent Received
Division II, AOC+ Occupat. Vocational 05265 (did not give-back)	2,948,146	791,343	(2,156,803)	26.8%
Division II, Energy	2,322,791	2,049,521	(273,270)	88.2%
Division III, Equalization	6,197,850	5,423,017	(774,833)	87.5%
Cost Recovery + Technology block grant (did not give back)	310,462	260,462	(50,000)	83.9%
Educational Sustainment Fund	2,184,049	1,946,183	(237,866)	89.1%
Total Discretionary State Revenue	13,963,298	10,470,526	(3,492,772)	75.0%

Categorical State Funds	Budget	Received	Difference	Percent Received
Formula Salaries & OEC's	118,846,633	110,822,830	(8,023,803)	93.2%
State Transportation	7,750,000	3,658,617	(4,091,383)	47.2%
Education Opportunity/Mental Health	3,636,855	1,818,428	(1,818,427)	50.0%
Related Service	1,831,495	1,616,025	(215,470)	88.2%
Safety and Security	755,712	-	(755,712)	0.0%
Unique Alternative	941,044	-	(941,044)	0.0%
Substitute Teacher Block Grant 05113	-	-	-	0.0%
HB200- High School Mental Health	640,540	640,540	-	100.0%
World Language Immersion	172,530	-	(172,530)	0.0%
Athletic Trainer Block Grant	154,749	154,749	-	100.0%
Academic Excellence Cash-In	-	-	-	0.0%
<i>Drivers Ed 05142 (included in give-back-gave back part FY 25)</i>	-	43,540	43,540	0.0%
Other State Revenue	550,000	114,841	(435,159)	20.9%
WLC 05403,05405,05406,05407,05408,05409,05410	75,000	-	(75,000)	0.0%
State Fund Total	135,354,558	118,869,570	(16,484,988)	87.8%

Total State and Local Operating Budget	235,797,724	136,453,155	(99,344,569)	57.9%
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Tuition Funds	Budget	Received	Difference	Percent Received
Tuition Tax Receipts	16,936,415	19,620	(16,916,795)	0.1%
Other Tuition Revenue	750,000	-	(750,000)	0.0%
Charter Payments	(975,000)	-	975,000	0.0%
Tuition Payments Special School	(1,070,000)	-	1,070,000	0.0%
June 30 Balance	3,114,404	3,114,404	-	100.0%
Tuition Fund Total	18,755,819	3,134,024	(15,621,795)	16.7%

Same Period for the Prior Year

Budget	Received	Percent Received
73,656,482	121,537	0.2%
1,961,520	155,496	7.9%
2,202,276	-	0.0%
(6,109,875)	-	0.0%
625,000	-	0.0%
300,065	-	0.0%
6,607,946	6,607,946	100.0%
79,243,414	6,884,979	8.7%

Budget	Received	Percent Received
2,920,416	557,885	19.1%
2,277,246	1,951,043	85.7%
6,180,674	5,266,616	85.2%
345,402	5,611	1.6%
2,162,425	1,904,015	88.0%
13,886,163	9,685,170	69.7%

Budget	Received	Percent Received
111,304,180	95,995,119	86.2%
7,317,316	3,489,591	47.7%
3,630,353	1,815,176	50.0%
1,703,294	1,030,199	60.5%
740,320	-	0.0%
1,469,938	-	0.0%
135,740	135,740	100.0%
653,046	-	0.0%
173,813	653,046	375.7%
137,944	-	0.0%
300,516	-	0.0%
16,222	43,095	0.0%
542,104	160,890	29.7%
40,002	-	0.0%
128,164,788	103,791,466	81.0%

221,294,365	120,361,615	54.4%
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Budget	Received	Percent Received
16,659,917	30,180	0.2%
383,929	-	0.0%
(1,043,659)	-	0.0%
(1,147,745)	-	0.0%
3,897,973	3,897,973	100.0%
18,750,415	3,928,153	20.9%

Brandywine School District Financial Report - Revenue
As of July 31, 2025

	Budget	Received	Difference	Percent Received
Other Local Funds				
Tuition Bush Program	250,000	-	(250,000)	0.0%
Erate	26,000	-	(26,000)	0.0%
Facility & Pool Rental	300,000	11,537	(288,463)	3.8%
Other Local Revenue	200,000	4,566	(195,434)	2.3%
June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,335,212	6,575,315	(759,897)	89.6%

Budget	Received	Percent Received
221,156	-	0.0%
26,000	-	0.0%
200,000	5,916	3.0%
200,000	59,480	29.7%
6,559,212	6,559,212	100.0%
7,206,368	6,624,608	91.9%

	Budget	Received	Difference	Percent Received
Debt Service Funds				
Debt Service Tax Receipts	4,582,475	6,783	(4,575,692)	0.1%
Interest Income	230,000	14,953	(215,047)	6.5%
June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,183,354	5,392,615	(4,790,739)	53.0%

Budget	Received	Percent Received
5,064,335	13,781	0.3%
225,016	22,640	10.1%
5,021,012	5,021,012	100.0%
10,310,363	5,057,433	49.1%

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
Technology Maintenance Match	484,595	616	(483,979)	0.1%
June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,732,268	1,248,289	(483,979)	72.1%

Budget	Received	Percent Received
506,434	1,006	0.2%
921,048	921,048	100.0%
1,427,482	922,054	64.6%

	Budget	Received	Difference	Percent Received
Match Tax MCI/Reading Funds				
Minor Capital Tax Receipts	618,135	1,825	(616,310)	0.3%
Enhance MCI Tax Receipts	399,680	-	-	-
Minor Capital Improvements State Revenue	927,202	-	(927,202)	0.0%
Enhanced MCI State	1,092,796	-	(1,092,796)	0.0%
Reading/Opp Match Tax Revenue	768,184	-	(768,184)	0.0%
June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,954,349	150,177	(3,404,492)	3.8%

Budget	Received	Percent Received
764,378	2,982	0.4%
1,143,786	51,450	4.5%
876,388	-	0.0%
737,459	-	0.0%
595,865	595,865	100.0%
4,117,876	650,297	15.8%

	Budget	Received	Difference	Percent Received
Federal Funds & Other Aid				
Title I	3,633,425	-	(3,633,425)	0.0%
Title II	719,332	-	(719,332)	0.0%
Title III	82,170	-	(82,170)	0.0%
Title IV	416,374	-	(416,374)	0.0%
Perkins	276,933	-	(276,933)	0.0%
IDEA Part B 611	3,140,335	-	(3,140,335)	0.0%
IDEA 619	111,740	-	(111,740)	0.0%
ESSR II & ESSR III Balance Prior Year	-	-	-	0.0%
Federal Fund Total	8,380,309	-	(8,380,309)	0.0%

Budget	Received	Percent Received
3,563,462	-	0.0%
710,816	-	0.0%
74,039	-	0.0%
437,546	-	0.0%
273,927	-	0.0%
3,175,272	-	0.0%
112,115	-	0.0%
365,376	-	0.0%
8,712,553	-	0.0%

	Budget	Received	Difference	Percent Received
Child Nutrition Funds				
State Cafeteria Salaries	1,553,120	1,553,120	-	100.0%
Child Nutrition Revenue	6,204,635	11,968	(6,192,667)	0.2%
June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,882,117	3,689,450	(6,192,667)	37.3%

Budget	Received	Percent Received
1,349,029	1,303,717	96.6%
5,928,299	98,426	1.7%
3,466,325	3,466,325	100.0%
10,743,653	4,868,468	45.3%

BUSH				
Reserve -98036	4,100,000	4,100,000	-	100.0%

8,200,000	8,200,000	100.0%
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Operating Unit Expenditure Summary as of July 31, 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	118,637,173	-	0.00%	9,044,238	7.62%	9,044,238	7.62%	109,592,935
99940400	Division III/Local Salaries	66,372,474	-	0.00%	4,802,189	7.24%	4,802,189	7.24%	61,570,285
	Subtotal	185,009,647	-	0.00%	13,846,427	7.48%	13,846,427	7.48%	171,163,220
99900000	Board Of Ed/District Expenses	35,000	4,502	12.86%	295	0.84%	4,797	13.71%	30,203
99900200	Instructional Technology Refresh	560,462	-	0.00%	-	0.00%	-	0.00%	560,462
99910000	Public Information	110,000	-	0.00%	358	0.33%	358	0.33%	109,642
99910100	Superintendent	34,000	77	0.23%	419	1.23%	496	1.46%	33,504
99910110	Student Services	205,000	29,237	14.26%	-	0.00%	29,237	14.26%	175,763
99910115	Academic Achievement (Asst. Super)	125,000	-	0.00%	-	0.00%	-	0.00%	125,000
99920000	Curriculum & Instruction	2,274,000	426,913	18.77%	82,422	3.62%	509,334	22.40%	1,764,666
99920600	Technology	1,650,000	442,413	26.81%	19,320	1.17%	461,733	27.98%	1,188,267
99921000	Student Support Services	2,245,000	70,193	3.13%	1,086	0.05%	71,279	3.18%	2,173,721
99921050	Special Education	2,931,495	77,504	2.64%	14,084	0.48%	91,589	3.12%	2,839,906
99930400	Nurses	95,000	-	0.00%	-	0.00%	-	0.00%	95,000
99940000	Business Office/Finance	60,000	800	1.33%	5,246	8.74%	6,046	10.08%	53,954
99900300	District-Wide Services	4,050,000	219,651	5.42%	63,044	1.56%	282,696	6.98%	3,767,304
99940050	Facilities Management	4,050,000	691,189	17.07%	48,305	1.19%	739,494	18.26%	3,310,506
99950000	Human Resources	184,500	28,529	15.46%	5,290	2.87%	33,819	18.33%	150,681
99960200	Operations/Utilities	3,780,000	841,770	22.27%	236,207	6.25%	1,077,977	28.52%	2,702,023
99960300	Transportation (includes wages)	10,540,466	603,760	5.73%	605,495	5.74%	1,209,254	11.47%	9,331,212
99970675	Opportunity Fund	3,636,855	-	0.00%	4,762	0.13%	4,762	0.13%	3,632,093
99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
99970650	Safety & Security	1,410,000	3,038	0.22%	437	0.03%	3,475	0.25%	1,406,525
99990050	Elementary Education Support	130,000	3,440	2.65%	6,728	5.18%	10,168	7.82%	119,832
99990060	Secondary Education Support	284,971	1,757	0.62%	1,683	0.59%	3,440	1.21%	281,531
9310110A	Hanby Elementary School	111,622	5,241	4.70%	559	0.50%	5,800	5.20%	105,822
9310112A	Carrcroft Elementary School	102,476	17,021	16.61%	2,269	2.21%	19,290	18.82%	83,186
9310124A	Forwood Elementary School	82,376	12,001	14.57%	2,336	2.84%	14,337	17.40%	68,039
9310128A	Lancashire Elementary School	102,230	5,506	5.39%	534	0.52%	6,040	5.91%	96,190
9310130A	Lombardy Elementary School	95,112	2,696	2.83%	420	0.44%	3,116	3.28%	91,996
9310132A	Maple Lane Elementary School	94,874	412	0.43%	1,064	1.12%	1,476	1.56%	93,398
9310176A	Mount Pleasant Elementary School	140,477	18,977	13.51%	2,443	1.74%	21,420	15.25%	119,057
9310151A	Claymont Elementary School	183,837	8,783	4.78%	2,691	1.46%	11,474	6.24%	172,363
9310156A	David W. Harlan Elementary School	120,833	-	0.00%	2,409	1.99%	2,409	1.99%	118,424
9310170A	Pierre S. Dupont Middle School	208,399	843	0.40%	2,110	1.01%	2,953	1.42%	205,446
9310178A	Springer Middle School	183,906	1,955	1.06%	1,743	0.95%	3,698	2.01%	180,208
9310180A	Talley Middle School	226,333	37,632	16.63%	5,148	2.27%	42,780	18.90%	183,553
9310190A	Brandywine High School	206,600	20,645	9.99%	6,885	3.33%	27,531	13.33%	179,069
9310194A	Concord High School	211,190	16,200	7.67%	10,185	4.82%	26,384	12.49%	184,806
9310196A	Mount Pleasant High School	354,907	15,778	4.45%	5,988	1.69%	21,766	6.13%	333,141
99990200	Community Engagement	75,000	-	0.00%	1,250	1.67%	1,250	1.67%	73,750
99910120	Wilmington Learning Collaborative	75,000	-	0.00%	-	0.00%	-	0.00%	75,000
	SUBTOTAL OPERATING	41,481,921	3,608,464	8.70%	1,143,217	2.76%	4,751,682	11.45%	36,730,239

Prior Year Amounts

Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	8,111,786	7.41%
62,938,248	4,660,893	7.41%
172,442,428	12,772,679	7.41%

30,000	240	0.80%
939,402	-	0.00%
110,000	-	0.00%
34,000	26,508	77.96%
205,000	9,746	4.75%
125,000	8,189	6.55%
2,236,516	386,779	17.29%
1,632,738	437,644	26.80%
1,980,000	45,033	2.27%
2,891,477	8,884	0.31%
125,000	-	0.00%
60,000	5,685	9.48%
3,995,000	238,910	5.98%
4,037,600	402,269	9.96%
174,500	20,475	11.73%
3,502,684	1,048,983	29.95%
9,974,903	610,272	6.12%
3,630,353	2,697	0.07%
515,000	-	0.00%
1,115,320	92,315	8.28%
154,000	466	0.30%
348,166	161,844	46.48%
106,622	6,134	5.75%
97,476	5,776	5.93%
67,980	4,455	6.55%
97,230	2,202	2.27%
90,112	911	1.01%
89,874	3,819	4.25%
135,477	9,966	7.36%
178,837	4,244	2.37%
115,833	2,014	1.74%
200,508	6,085	3.03%
183,906	3,839	2.09%
226,333	17,545	7.75%
206,600	18,357	8.89%
206,214	19,615	9.51%
354,907	3,554	1.00%
105,000	-	0.00%
250,000	-	0.00%
40,529,568	3,615,456	8.92%

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	441,044	-	0.00%	-	0.00%	-	0.00%	441,044
99970020	Special Education Tuition Tax	14,006,415	151,962	1.08%	991,247	7.08%	1,143,209	8.16%	12,863,206
9310108A	SITE	120,000	-	0.00%	877	0.73%	877	0.73%	119,123
9310510A	Charles W. Bush School	235,000	14,616	6.22%	753	0.32%	15,369	6.54%	219,631
99980000	Summer School (New)	2,470,000	-	0.00%	718,975	29.11%	718,975	29.11%	1,751,025
SUBTOTAL TUITION		17,272,459	166,578	0.96%	1,711,852	9.91%	1,878,430	10.88%	15,394,029
Total Operating and Tuition		243,764,027	3,775,043	1.55%	16,701,497	6.85%	20,476,539	8.40%	223,287,488
99970000	Debt Service	4,884,939	-	0.00%	-	0.00%	-	0.00%	4,884,939
99970200	Minor Capital Improvements	3,037,813	-	0.00%	-	0.00%	-	0.00%	3,037,813
99940500	Federal Funds - Title I	2,400,000	-	0.00%	-	0.00%	-	0.00%	2,400,000
99940501	Federal Funds - IDEA 611	2,585,309	-	0.00%	-	0.00%	-	0.00%	2,585,309
99940502	Federal Funds - Title II	500,000	-	0.00%	-	0.00%	-	0.00%	500,000
99940503	Federal Funds - Title III	30,000	-	0.00%	-	0.00%	-	0.00%	30,000
99940504	Federal Funds - Perkins	270,000	-	0.00%	-	0.00%	-	0.00%	270,000
99940410	Federal Funds - Title IV	300,000	-	0.00%	-	0.00%	-	0.00%	300,000
99940507	Federal Funds - IDEA 619	75,000	-	0.00%	-	0.00%	-	0.00%	75,000
99940505	Other State Federal Grants	722,530	-	0.00%	172	0.02%	172	0.02%	722,358
99960000	Child Nutrition Operations	8,468,416	3,000	0.04%	503,522	5.95%	506,522	5.98%	7,961,894
Subtotal		23,274,007	3,000	0.01%	503,694	2.16%	506,694	2.18%	22,767,313
Total Expenses		267,038,034	3,778,043	1.41%	17,205,191	6.44%	20,983,233	7.86%	246,054,801

Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	0	0.00%
13,199,996	717,175	5.43%
120,000	1,741	1.45%
235,000	1,312	0.56%
2,542,185	799,812	31.46%
17,567,119	1,520,041	8.65%

230,539,115	17,908,176	7.77%
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6,744,539	-	0.00%
2,784,549	-	0.00%
3,563,462	-	0.00%
3,175,272	-	0.00%
710,816	-	0.00%
74,039	-	0.00%
273,927	-	0.00%
437,546	-	0.00%
112,115	-	0.00%
715,917	167	0.02%
8,156,501	451,978	5.54%
26,748,683	452,145	1.69%

257,287,799	18,360,320	7.14%
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Percentage Comparison		
Salaries	2 of 26 pay cycles	7.69%
Operating	1 Months of 12 Months	8.33%
Fed Grants	9 Months of 12 Months	75.00%
Beginning October 1st		

Percentage Comparison FY 25		
Salaries	2 of 26 pay cycles	7.69%
Operating	1 Months of 12 Months	8.33%
Federal Grants	9 Months of 12 Months	75.00%
Beginning October 1st		

RESERVE BALANCE (APPROPRIATION 98036) - \$4,100,000

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 July 31, 2025
Prior Year Appropriation Expenditures

Operating Unit		Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A	SITE Program	6,577	2,202	8,780
9310110A	Hanby Elementary School	10,586	8,246	18,832
9310112A	Carrcroft Elementary School	4,686	2,975	7,661
9310124A	Forwood Elementary School	862	646	1,508
9310128A	Lancashire Elementary School	7,944	1,044	8,988
9310130A	Lombardy Elementary School	6,609	-	6,609
9310132A	Maple Lane Elementary School	4,640	-	4,640
9310151A	Claymont Elementary School	23,748	4,782	28,530
9310156A	David W. Harlan Es	2,267	658	2,925
9310170A	Pierre S. Dupont MS	9,964	4,024	13,987
9310176A	Mount Pleasant ES	8,649	2	8,651
9310178A	Springer Middle School	15,450	7,401	22,851
9310180A	Talley Middle School	9,812	10,611	20,423
9310190A	Brandywine High School	12,407	8,998	21,405
9310194A	Concord High School	2,659	5,936	8,594
9310196A	Mount Pleasant HS	16,452	1,492	17,944
99900200	Long Range Plan/Strategic Plan	844,250	-	844,250
99910000	Public Communications	18,689	-	18,689
99910100	Superintendent	25,589	-	25,589
99910110	Student Services	2,462	2,117	4,579
99910115	Academic Achievement	4,425	512	4,937
99920000	Curriculum/Instructional	154,988	46,064	201,052
99920600	Technology (Instructional)	5,190	46,513	51,703
99921000	Support Services	178,130	9,998	188,128
99921050	Special Education	168,061	57,529	225,590
99930200	Special School Tuition Payment	6,884	62,671	69,555
99940000	Business Office/Finance	2,015	7,047	9,062
99900300	District Expenditures	224,908	6,879	231,787
99940050	Facilities Management	329,352	94,929	424,281
99940200	Division I Sal/Other State Prg	-	95,191	95,191
99940410	Competitive State Grants	134,236	42,099	176,335
99940500	Federal Funds A	125,296	214,359	339,655
99940501	Federal Funds B	158,589	508,317	666,906
99940502	Federal Funds C	3,550	65,867	69,417
99940503	Federal Funds D	2,980	19,467	22,447
99940504	Federal Funds E	18,345	1,789	20,134
99940505	Federal Funds F	46,038	35,508	81,546
99940506	Federal Funds G	-	-	-
99940507	Federal Funds H	71	4,524	4,595
99940508	Federal Funds I	2,471	972	3,443
99950000	Personnel/Hr	6,153	20,468	26,621
99960000	Child Nutrition Operations	6,106	9,919	16,026
99960200	Operations/Utilities	84,793	25,363	110,156
99960300	State Transportation	353,152	327,895	681,047
99970100	Major Cap	4,524,829	9,800	4,534,629
99970200	Minor Cap	1,769,394	442,815	2,212,209
99970650	Safety & Security	47,233	24,111	71,344
99970675	Opportunity Funds	-	369,321	369,321
99990050	Elementary Education Support	21,270	9,998	31,268
99980000	Summer School	67,496	199,203	266,700
99910120	Wilmington Learning Collaborative	17,837	24,053	41,890
99990950	Filter First	5,000	-	5,000
Total		10,786,979	2,854,934	13,641,912

**Brandywine School District
FY26 CASH FLOW ANALYSIS**

	3 Pays			3 Pays			3 Pays			3 Pays			Projected Balance as of 6/30/25
	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	
BEGINNING BALANCES:													
Local Funds (98000)	6,940,604	6,154,886	4,254,886	9,704,886	25,595,959	47,488,067	42,488,067	37,188,067	31,788,067	26,246,389	20,646,389	14,146,389	\$ 8,446,389
Division II (00159, 05165)	-	1,297,090	-	-	-	-	-	-	-	-	-	-	-
Division III (05186)	-	584,936	-	-	-	50,000	-	-	-	-	-	-	-
Education Sustainment (05289)	-	1,946,183	-	-	-	253,004	253,004	253,004	253,004	253,004	253,004	-	-
TOTAL BEGINNING BALANCES	6,940,604	9,983,094	4,254,886	9,704,886	25,595,959	47,791,071	42,741,071	37,441,071	32,041,071	26,499,393	20,899,393	14,146,389	
MONTHLY REVENUES:													Benchmark target for expenses through 9/30
Local Funds (98000)	557,892	3,800,000	11,200,000	25,600,000	27,792,108	900,000	600,000	500,000	450,000	400,000	2,500,000	300,000	\$ 8,850,000
Division II (00159, 05165)	2,640,700	-	-	-	-	2,508,665	-	-	-	-	-	-	-
Division III (05186)	5,423,017	-	-	-	50,000	603,307	-	-	-	-	-	-	-
Education Sustainment (05289)	1,946,183	-	-	-	253,004	-	-	-	-	-	-	-	-
TOTAL MONTHLY REVENUES	10,567,792	3,800,000	11,200,000	25,600,000	28,095,112	4,011,972	600,000	500,000	450,000	400,000	2,500,000	300,000	
TOTAL AVAILABLE FUNDS	17,508,396	13,783,094	15,454,886	35,304,886	53,691,071	51,803,043	43,341,071	37,941,071	32,491,071	26,899,393	23,399,393	14,446,389	
MONTHLY EXPENDITURES													
Local Funds (98000)	1,343,610	5,700,000	5,750,000	9,000,000	5,900,000	5,900,000	5,900,000	5,900,000	5,991,678	6,000,000	9,000,000	6,000,000	
Division II (00159, 05165)	1,343,610	1,297,090	-	-	-	2,508,665	-	-	-	-	-	-	
Division III (05186)	4,838,081	584,936	-	-	-	653,307	-	-	-	-	-	-	
Education Sustainment (05289)	-	1,946,183	-	-	-	-	-	-	-	-	253,004	-	
TOTAL MONTHLY EXPENDITURES	7,525,302	9,528,208	5,750,000	9,000,000	5,900,000	9,061,972	5,900,000	5,900,000	5,991,678	6,000,000	9,253,004	6,000,000	

RESERVE BALANCE (APPROPRIATION 98036) - \$4,100,000
Board Policy Section 3.04 (Sept 2022) established the creation of an
Emergency Reserve Account. This account will maintain a balance of
not less than 5% (estimated \$4.1 million) and no more than 10%
(estimated \$8.2 million) of current expense tax collections. The Reserve Balance
will be held in a separate Appropriation and not included in the Fund
Balance as stated above.