

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

September 30, 2025

MONTHLY REPORT INDEX

I.	REVENUES	1-2
II.	EXPENDITURES BY OPERATING UNIT	3-5
III.	LOCAL FUNDS CASH FLOW	6

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

Local Funds	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	80,886,740	11,208,871	(69,677,869)	13.9%
Interest	1,960,000	285,956	(1,674,044)	14.6%
Choice	2,000,000	-	(2,000,000)	0.0%
Charter	(6,130,934)	-	6,130,934	0.0%
Miscellaneous	580,000	383,079	(196,921)	66.0%
Indirect	250,000	-	(250,000)	0.0%
June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	86,486,410	18,818,510	(67,667,900)	21.8%

State Funds	Budget	Received	Difference	Percent Received
Division II, AOC+ Occupat. Vocational 05265	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	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	3,658,651	(4,091,349)	47.2%
Education Opportunity/Mental Health	3,636,855	3,636,855	-	100.0%
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)</i>	-	43,540	43,540	0.0%
<i>Professional Development 05205 (included in give-back)</i>	-	61,499	61,499	0.0%
Other State Revenue	550,000	53,342	(496,658)	9.7%
WLC 05403,05405,05406,05407,05408,05409,054	75,000	-	(75,000)	0.0%
State Fund Total	135,354,558	120,688,031	(14,666,527)	89.2%

Total State and Local Operating Budget	235,804,266	149,977,066	(85,827,200)	63.6%
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Tuition Funds	Budget	Received	Difference	Percent Received
Tuition Tax Receipts	16,938,216	2,346,338	(14,591,878)	13.9%
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	18,757,620	5,460,742	(13,296,878)	29.1%

Same Period for the Prior Year

Budget	Received	Percent Received
73,656,482	11,640,610	15.8%
1,961,520	428,146	21.8%
2,202,276	-	0.0%
(6,109,875)	-	0.0%
625,000	542,219	86.8%
300,065	192,517	64.2%
6,607,946	6,607,946	100.0%
79,243,414	19,411,437	24.5%

Budget	Received	Percent Received
2,920,416	711,179	24.4%
2,277,246	1,951,043	85.7%
6,180,674	5,266,616	85.2%
345,402	260,430	75.4%
2,162,425	1,904,015	88.0%
13,886,163	10,093,283	72.7%

Budget	Received	Percent Received
111,304,180	95,995,119	86.2%
7,317,316	3,488,591	47.7%
3,630,353	3,630,352	100.0%
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	653,046	100.0%
173,813	163,813	94.2%
137,944	-	0.0%
300,516	-	0.0%
16,222	43,095	265.7%
	60,497	0.0%
542,104	167,141	30.8%
40,002	-	0.0%
128,164,788	105,367,593	82.2%

221,294,365	134,872,313	60.9%
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Budget	Received	Percent Received
16,659,917	2,791,362	16.8%
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	6,689,335	35.7%

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

Other Local Funds	Budget	Received	Difference	Percent Received
Tuition Bush Program	250,000	33,918	(216,082)	13.6%
Erate	26,000	-	(26,000)	0.0%
Facility & Pool Rental	300,000	22,925	(277,075)	7.6%
Other Local Revenue	200,000	31,855	(168,145)	15.9%
June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,335,212	6,647,911	(687,301)	90.6%

Debt Service Funds	Budget	Received	Difference	Percent Received
Debt Service Tax Receipts	4,585,309	638,505	(3,946,804)	13.9%
Interest Income	230,000	57,877	(172,123)	25.2%
June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,186,188	6,067,261	(4,118,927)	59.6%

Technology Tax Funds	Budget	Received	Difference	Percent Received
Technology Maintenance Match	483,582	79,028	(404,554)	16.3%
June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,731,255	1,326,701	(404,554)	76.6%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received
Minor Capital Tax Receipts	618,135	145,282	(472,853)	23.5%
Enhance MCI Tax Receipts	399,680	89,044	(310,636)	22.3%
Minor Capital Improvements State Revenue	927,202	48,831	(878,371)	5.3%
Enhanced MCI State	1,092,796	-	(1,092,796)	0.0%
Reading/Opp Match Tax Revenue	758,195	-	(758,195)	0.0%
June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,944,360	431,509	(3,512,851)	10.9%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received
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%

Child Nutrition Funds	Budget	Received	Difference	Percent Received
State Cafeteria Salaries	1,553,120	1,553,120	-	100.0%
Child Nutrition Revenue	6,204,635	334,103	(5,870,532)	5.4%
June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,882,117	4,011,585	(5,870,532)	40.6%

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

Budget	Received	Percent Received
221,156	37,715	17.1%
26,000	-	0.0%
200,000	27,078	13.5%
200,000	87,216	43.6%
6,559,212	6,559,212	100.0%
7,206,368	6,711,221	93.1%

Budget	Received	Percent Received
5,064,335	1,094,780	21.6%
225,016	64,099	28.5%
5,021,012	5,021,012	100.0%
10,310,363	6,179,891	59.9%

Budget	Received	Percent Received
506,434	90,584	17.9%
921,048	921,048	100.0%
1,427,482	1,011,632	70.9%

Budget	Received	Percent Received
764,378	268,590	35.1%
-	-	0.0%
1,143,786	51,450	4.5%
876,388	-	0.0%
737,459	-	0.0%
595,865	595,865	100.0%
4,117,876	915,905	22.2%

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	Percent Received
1,349,029	1,303,717	96.6%
5,928,299	343,739	5.8%
3,466,325	3,466,325	100.0%
10,743,653	5,113,781	47.6%

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

Operating Unit	Description	Budget Amount	Total Funds Obligated	Percent Obligated	Balance Remaining
99940200	Division I Sal/Other State Prg	118,637,173	26,795,927	22.59%	91,841,246
99940400	Division III/Local Salaries	66,372,474	14,261,420	21.49%	52,111,054
Subtotal		185,009,647	41,057,347	22.19%	143,952,300
99900000	Board Of Ed/District Expenses	35,000	20,487	58.53%	14,513
99900200	Instructional Technology Refresh	560,462	-	0.00%	560,462
99910000	Public Information	110,000	1,174	1.07%	108,826
99910100	Superintendent	34,000	1,158	3.40%	32,843
99910110	Student Services	205,000	57,300	27.95%	147,700
99910115	Academic Achievement (Asst. Supe	125,000	5,949	4.76%	119,051
99920000	Curriculum & Instruction	2,274,000	1,607,723	70.70%	666,277
99920600	Technology	1,650,000	708,737	42.95%	941,263
99921000	Student Support Services	2,245,000	440,306	19.61%	1,804,694
99921050	Special Education	2,931,495	455,472	15.54%	2,476,022
99930400	Nurses	95,000	12,831	13.51%	82,169
99940000	Business Office/Finance	60,000	10,435	17.39%	49,565
99900300	District-Wide Services	4,050,000	605,384	14.95%	3,444,616
99940050	Facilities Management	4,050,000	1,804,560	44.56%	2,245,440
99950000	Human Resources	184,500	44,832	24.30%	139,668
99960200	Operations/Utilities	3,780,000	1,183,348	31.31%	2,596,652
99960300	Transportation (includes wages)	10,540,466	-	0.00%	10,540,466
99970675	Opportunity Fund	3,636,855	134,411	3.70%	3,502,444
99940100	Contingency	515,000	-	0.00%	515,000
99970650	Safety & Security	1,410,000	96,669	6.86%	1,313,331
99990050	Elementary Education Support	130,000	21,784	16.76%	108,216
99990060	Secondary Education Support	284,971	117,486	41.23%	167,485
Various	Individual Building Budgets	2,425,172	600,614	24.77%	1,824,558
99990200	Community Engagement	75,000	-	0.00%	75,000
99910120	Wilmington Learning Collaborative	75,000	343	0.46%	74,657
SUBTOTAL OPERATING		41,481,921	7,931,003	19.12%	33,550,918

Prior Year Amounts

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	24,606,524	22.47%
62,938,248	13,933,709	22.14%
172,442,428	38,540,232	22.35%

30,000	20,582	68.61%
939,402	-	0.00%
110,000	8,094	7.36%
34,000	9,760	28.71%
205,000	88,249	43.05%
125,000	17,124	13.70%
2,236,516	1,429,971	63.94%
1,632,738	753,989	46.18%
1,980,000	690,859	34.89%
2,891,477	333,942	11.55%
125,000	16,481	13.18%
60,000	9,559	15.93%
3,995,000	611,061	15.30%
4,037,600	1,060,780	26.27%
174,500	96,515	55.31%
3,502,684	1,084,013	30.95%
9,974,903	2,626,055	26.33%
3,630,353	165,625	4.56%
515,000	-	0.00%
1,115,320	730,517	65.50%
154,000	16,919	10.99%
348,166	187,928	53.98%
2,357,909	698,375	29.62%
105,000	-	0.00%
250,000	-	0.00%
40,529,568	10,656,399	26.29%

Operating Unit	Description	Budget Amount	Total Funds Obligated	Percent Obligated	Balance Remaining
99930200	Special Ed. Unique Alternatives	441,044	-	0.00%	441,044
99970020	Special Education Tuition Tax	14,008,216	4,456,524	31.81%	9,551,692
9310108A	SITE	120,000	35,448	29.54%	84,552
9310510A	Charles W. Bush School	235,000	49,223	20.95%	185,777
99980000	Summer School (New)	2,470,000	2,065,983	83.64%	404,017
SUBTOTAL TUITION		17,274,260	6,607,179	38.25%	10,667,081

Total Operating and Tuition	243,765,828	55,595,529	22.81%	188,170,299
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99970000	Debt Service	4,884,939	1,555,408	31.84%	3,329,531
99970200	Minor Capital Improvements	3,037,813	1,796	0.06%	3,036,017
99940500	Federal Funds - Title I	2,400,000	-	0.00%	2,400,000
99940501	Federal Funds - IDEA 611	2,585,309	-	0.00%	2,585,309
99940502	Federal Funds - Title II	500,000	-	0.00%	500,000
99940503	Federal Funds - Title III	30,000	-	0.00%	30,000
99940504	Federal Funds - Perkins	270,000	-	0.00%	270,000
99940410	Federal Funds - Title IV	300,000	-	0.00%	300,000
99940507	Federal Funds - IDEA 619	75,000	-	0.00%	75,000
99940505	Other State Federal Grants	722,530	-	0.00%	722,530
99960000	Child Nutrition Operations	8,468,416	1,841,036	21.74%	6,627,380
Subtotal		23,274,007	3,398,241	14.60%	19,875,766

Total Expenses	267,039,835	58,993,770	22.09%	208,046,065
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Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	0	0.00%
13,199,996	2,980,026	22.58%
120,000	16,541	13.78%
235,000	54,331	23.12%
2,542,185	2,058,766	80.98%
17,567,119	5,109,664	29.09%

230,539,115	54,306,295	23.56%
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6,744,539	1,625,445	24.10%
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	24,857	3.47%
8,156,501	1,635,348	20.05%
26,748,683	3,285,650	12.28%

257,287,799	57,591,945	22.38%
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Percentage Comparison		
Salaries	6 of 26 pay cycles	23.08%
Operating	3 Months of 12 Months	25.00%
Fed Grants	0 Months of 12 Months	0.00%
Beginning October 1st		

Percentage Comparison FY 25		
Salaries	6 of 26 pay cycles	23.08%
Operating	3 Months of 12 Months	25.00%
Federal Grants	0 Months of 12 Months	0.00%
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 September 30, 2025

Prior Year Appropriation Expenditures

Operating Unit		Encumbered Amount	Expended Amount	Total Expended & Encumbered
9310108A	SITE Program	5,099	3,797	8,896
9310110A	Hanby Elementary School	6,499	12,276	18,776
9310112A	Carrcroft Elementary School	2,071	5,590	7,661
9310124A	Forwood Elementary School	963	817	1,780
9310128A	Lancashire Elementary School	4,137	5,255	9,392
9310130A	Lombardy Elementary School	5,737	873	6,609
9310132A	Maple Lane Elementary School	1,730	2,910	4,640
9310151A	Claymont Elementary School	20,369	9,061	29,430
9310156A	David W. Harlan Es	2,265	660	2,925
9310170A	Pierre S. Dupont MS	9,588	4,400	13,987
9310176A	Mount Pleasant ES	3,624	5,027	8,651
9310178A	Springer Middle School	9,884	15,044	24,928
9310180A	Talley Middle School	10,058	10,652	20,709
9310190A	Brandywine High School	12,573	8,965	21,538
9310194A	Concord High School	253	6,016	6,269
9310196A	Mount Pleasant HS	8,154	8,806	16,960
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	4,110	827	4,937
99920000	Curriculum/Instructional	122,336	85,599	207,935
99920600	Technology (Instructional)	5,190	46,513	51,703
99921000	Support Services	171,964	16,164	188,128
99921050	Special Education	103,429	86,026	189,455
99930200	Special School Tuition Payment	274,263	189,973	464,236
99930400	Nurses	13,707	1,778	15,485
99940000	Business Office/Finance	1,963	7,099	9,062
99900300	District Expenditures	137,525	58,337	195,862
99940050	Facilities Management	176,664	247,617	424,281
99940200	Division I Sal/Other State Prg	-	231,823	231,823
99940410	Competitive State Grants	98,456	154,860	253,316
99940500	Federal Funds A	110,321	635,974	746,295
99940501	Federal Funds B	133,127	1,215,818	1,348,945
99940502	Federal Funds C	44,908	166,201	211,109
99940503	Federal Funds D	35,794	50,027	85,822
99940504	Federal Funds E	21,195	2,949	24,144
99940505	Federal Funds F	197,251	106,752	304,003
99940507	Federal Funds H	-	13,817	13,817
99940508	Federal Funds I	550	2,588	3,138
99950000	Personnel/Hr	3,376	23,245	26,621
99960000	Child Nutrition Operations	6,011	10,015	16,026
99960200	Operations/Utilities	53,629	56,527	110,156
99960300	State Transportation	1,049	672,026	673,075
99970100	Major Cap	4,524,829	9,800	4,534,629
99970200	Minor Cap	797,997	1,506,534	2,304,530
99970650	Safety & Security	15,843	142,454	158,297
99970675	Opportunity Funds	-	900,507	900,507
99990050	Elementary Education Support	14,711	16,558	31,268
99980000	Summer School	44,435	474,334	518,769
99910120	Wilmington Learning Collaborative	2,514	60,274	62,788
99990950	Filter First	5,000	-	5,000
Total		9,052,782	7,303,590	16,356,372

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.