

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

December 31, 2025

MONTHLY REPORT INDEX

I.	REVENUES	1-2
II.	EXPENDITURES BY OPERATING UNIT	3-6
III.	LOCAL FUNDS CASH FLOW	7

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

Local Funds	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	80,886,740	29,747,809	(51,138,931)	36.8%
Interest	1,960,000	586,746	(1,373,254)	29.9%
Choice	2,000,000	1,349,812	(650,188)	67.5%
Charter	(6,130,934)	(6,116,537)	14,397	99.8%
Miscellaneous	580,000	593,854	13,854	102.4%
Indirect	250,000	95,519	(154,481)	38.2%
June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	86,486,410	33,197,806	(53,288,604)	38.4%

State Funds	Budget	Received	Difference	Percent Received
Division II, AOC+ Occupat. Vocational	2,948,146	2,625,103	(323,043)	89.0%
Division II, Energy	2,322,791	2,241,870	(80,921)	96.5%
Division III, Equalization	6,197,850	5,972,283	(225,567)	96.4%
Cost Recovery + Tech block grant	310,462	-	(310,462)	0.0%
Educational Sustainment Fund	2,184,049	2,120,180	(63,869)	97.1%
Total Discretionary State Revenue	13,963,298	12,959,436	(1,003,862)	92.8%

Categorical State Funds	Budget	Received	Difference	Percent Received
Formula Salaries & OEC's	118,846,633	109,790,807	(9,055,826)	92.4%
State Transportation	7,750,000	4,759,134	(2,990,866)	61.4%
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	-	100.0%
Unique Alternative	941,044	942,285	1,241	100.1%
Substitute Teacher Block Grant 05113	-	-	-	0.0%
HB200- High School Mental Health	640,540	640,540	-	100.0%
World Language Immersion	172,530	191,007	18,477	110.7%
Athletic Trainer Block Grant	154,749	154,749	-	100.0%
Academic Excellence Cash-In	-	-	-	0.0%
Drivers Ed 05142 (give-back)	-	-	-	0.0%
Prof. Development (give-back)	-	-	-	0.0%
Other State Revenue	550,000	809,889	259,889	147.3%
Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,354,558	123,297,003	(12,057,555)	91.1%

Total State and Local Operating Budget	235,804,266	169,454,245	(66,350,021)	71.9%
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Tuition Funds	Budget	Received	Difference	Percent Received
Tuition Tax Receipts	16,938,216	6,227,777	(10,710,439)	36.8%
Other Tuition Revenue	750,000	-	(750,000)	0.0%
Charter Payments	(975,000)	(975,000)	-	100.0%
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	8,367,181	(10,390,439)	44.6%

Same Period for the Prior Year

Budget	Received	Percent Received
73,656,482	70,069,839	95.1%
1,961,520	1,117,754	57.0%
2,202,276	2,062,916	93.7%
(6,109,875)	(6,109,875)	100.0%
625,000	587,389	94.0%
300,065	192,517	64.2%
6,607,946	6,607,946	100.0%
79,243,414	74,528,486	94.1%

Budget	Received	Percent Received
2,920,416	2,896,625	99.2%
2,277,246	2,277,246	100.0%
6,180,674	6,090,218	98.5%
345,402	295,013	85.4%
2,162,425	2,162,425	100.0%
13,886,163	13,721,527	98.8%

Budget	Received	Percent Received
111,304,180	94,194,339	84.6%
7,317,316	4,381,623	59.9%
3,630,353	3,630,353	100.0%
1,703,294	1,030,199	60.5%
740,320	740,320	100.0%
1,469,938	929,557	63.2%
135,740	135,740	100.0%
653,046	653,046	100.0%
173,813	182,668	105.1%
137,944	137,944	100.0%
300,516	-	0.0%
16,222	16,222	100.0%
-	-	0.0%
542,104	443,457	81.8%
40,002	40,002	100.0%
128,164,788	106,515,470	83.1%

221,294,365	194,765,482	88.0%
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Budget	Received	Percent Received
16,659,917	16,843,265	101.1%
383,929	-	0.0%
(1,043,659)	-	0.0%
(1,147,745)	(218,974)	19.1%
3,897,973	3,897,973	100.0%
18,750,415	20,522,264	109.4%

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

Other Local Funds	Budget	Received	Difference	Percent Received
Tuition Bush Program	250,000	117,743	(132,257)	47.1%
Erate	26,000	-	(26,000)	0.0%
Facility & Pool Rental	300,000	129,300	(170,700)	43.1%
Other Local Revenue	200,000	85,871	(114,129)	42.9%
June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,335,212	6,892,126	(443,086)	94.0%

Budget	Received	Percent Received
221,156	124,755	56.4%
26,000	32,886	126.5%
200,000	106,010	53.0%
200,000	132,923	66.5%
6,559,212	6,559,212	100.0%
7,206,368	6,955,786	96.5%

Debt Service Funds	Budget	Received	Difference	Percent Received
Debt Service Tax Receipts	4,585,309	1,691,610	(2,893,699)	36.9%
Interest Income	230,000	111,106	(118,894)	48.3%
June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,186,188	7,173,596	(3,012,592)	70.4%

Budget	Received	Percent Received
5,064,335	6,551,382	129.4%
225,016	146,512	65.1%
5,021,012	5,021,012	100.0%
10,310,363	11,718,906	113.7%

Technology Tax Funds	Budget	Received	Difference	Percent Received
Technology Maintenance Match	483,582	209,852	(273,730)	43.4%
June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,731,255	1,457,525	(273,730)	84.2%

Budget	Received	Percent Received
506,434	529,882	104.6%
921,048	921,048	100.0%
1,427,482	1,450,930	101.6%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received
Minor Capital Tax Receipts	618,135	385,785	(232,350)	62.4%
Enhance MCI Tax Receipts	399,680	236,449	(163,231)	59.2%
Minor Capital Improvements - State	927,202	48,831	(878,371)	5.3%
Enhanced MCI - State	1,092,796	1,092,796	-	100.0%
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	1,912,213	(2,032,147)	48.5%

Budget	Received	Percent Received
764,378	895,271	117.1%
-	-	0.0%
1,143,786	51,450	4.5%
876,388	-	0.0%
737,459	737,459	100.0%
595,865	595,865	100.0%
4,117,876	2,280,045	55.4%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received
Title I	3,633,425	3,633,425	-	100.0%
Title II	719,332	719,332	-	100.0%
Title III	82,170	82,170	-	100.0%
Title IV	416,374	416,374	-	100.0%
Perkins	276,933	276,933	-	100.0%
IDEA Part B 611	3,140,335	3,140,335	-	100.0%
IDEA 619	111,740	111,740	-	100.0%
ESSR II & ESSR III Balance Prior Year	-	-	-	0.0%
Federal Fund Total	8,380,309	8,380,309	-	100.0%

Budget	Received	Percent Received
3,563,462	3,563,462	100.0%
710,816	710,816	100.0%
74,039	74,039	100.0%
437,546	437,546	100.0%
273,927	273,927	100.0%
3,175,272	3,175,272	100.0%
112,115	112,115	100.0%
365,376	365,376	100.0%
8,712,553	8,712,553	100.0%

Child Nutrition Funds	Budget	Received	Difference	Percent Received
State Cafeteria Salaries	1,553,120	1,792,273	239,153	115.4%
Child Nutrition Revenue	6,204,635	2,162,674	(4,041,961)	34.9%
June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,882,117	6,079,309	(3,802,808)	61.5%

Budget	Received	Percent Received
1,349,029	1,725,689	127.9%
5,928,299	1,334,466	22.5%
3,466,325	3,466,325	100.0%
10,743,653	6,526,480	60.7%

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 December 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
1	99940200	Division I Sal/Other State Prg	118,637,173	-	0.00%	59,470,632	50.13%	59,470,632	50.13%	59,166,541
2	99940400	Division III/Local Salaries	66,372,474	-	0.00%	33,360,340	50.26%	33,360,340	50.26%	33,012,134
		Subtotal	185,009,647	-	0.00%	92,830,973	50.18%	92,830,973	50.18%	92,178,675
3	99900000	Board Of Ed/District Expenses	35,000	23,232	66.38%	22,989	65.68%	46,220	132.06%	(11,220)
4	99900200	Instructional Technology Refresh	560,462	-	0.00%	-	0.00%	-	0.00%	560,462
5	99910000	Public Information	110,000	-	0.00%	5,671	5.16%	5,671	5.16%	104,329
6	99910100	Superintendent	34,000	77	0.23%	2,072	6.10%	2,149	6.32%	31,851
7	99910110	Student Services	205,000	16,052	7.83%	71,280	34.77%	87,332	42.60%	117,668
8	99910115	Academic Achievement (Asst. Super)	125,000	-	0.00%	1,252	1.00%	1,252	1.00%	123,748
9	99920000	Curriculum & Instruction	2,274,000	619,618	27.25%	1,216,317	53.49%	1,835,935	80.74%	438,065
10	99920600	Technology	1,650,000	291,880	17.69%	723,114	43.83%	1,014,994	61.51%	635,006
11	99921000	Student Support Services	2,245,000	1,208,408	53.83%	963,947	42.94%	2,172,355	96.76%	72,645
12	99921050	Special Education	2,931,495	775,632	26.46%	523,727	17.87%	1,299,359	44.32%	1,632,136
13	99930400	Nurses	95,000	23,816	25.07%	15,302	16.11%	39,118	41.18%	55,882
14	99940000	Business Office/Finance	60,000	411	0.68%	13,548	22.58%	13,959	23.26%	46,041
15	99900300	District-Wide Services	4,050,000	135,711	3.35%	1,999,667	49.37%	2,135,379	52.73%	1,914,621
16	99940050	Facilities Management	4,050,000	396,241	9.78%	1,746,979	43.14%	2,143,220	52.92%	1,906,780
17	99950000	Human Resources	184,500	56,743	30.76%	51,507	27.92%	108,250	58.67%	76,250
18	99960200	Operations/Utilities	3,780,000	739,443	19.56%	1,558,131	41.22%	2,297,574	60.78%	1,482,426
19	99960300	Transportation (includes wages)	10,540,466	795,623	7.55%	4,410,967	41.85%	5,206,590	49.40%	5,333,877
20	99970675	Opportunity Fund	3,636,855	-	0.00%	1,143,715	31.45%	1,143,715	31.45%	2,493,140
21	99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
22	99970650	Safety & Security	1,410,000	72,029	5.11%	718,301	50.94%	790,330	56.05%	619,670
23	99990050	Elementary Education Support	130,000	7,195	5.53%	35,129	27.02%	42,324	32.56%	87,676
24	99990060	Secondary Education Support	284,971	57,098	20.04%	185,133	64.97%	242,231	85.00%	42,740
25	Various	School Building Budgets (see pg. 5)	2,425,172	230,761	9.52%	867,235	35.76%	1,097,996	45.27%	1,327,176
26	99990200	Community Engagement	75,000	1,080	1.44%	9,388	12.52%	10,468	13.96%	64,532
27	99910120	Wilmington Learning Collaborative	75,000	-	0.00%	2,405	3.21%	2,405	3.21%	72,595
		SUBTOTAL OPERATING	41,481,921	5,451,052	13.14%	16,287,774	39.26%	21,738,826	52.41%	19,743,095

Prior Year Amounts

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	54,465,228	49.74%
62,938,248	30,851,619	49.02%
172,442,428	85,316,848	49.48%
30,000	22,954	76.51%
939,402	-	0.00%
110,000	8,283	7.53%
34,000	18,004	52.95%
205,000	95,397	46.54%
125,000	27,538	22.03%
2,236,516	1,772,534	79.25%
1,632,738	960,138	58.81%
1,980,000	1,947,569	98.36%
2,891,477	1,206,479	41.73%
125,000	92,012	73.61%
60,000	19,919	33.20%
3,995,000	2,145,542	53.71%
4,037,600	2,404,363	59.55%
174,500	127,887	73.29%
3,502,684	2,193,681	62.63%
9,974,903	5,325,909	53.39%
3,630,353	1,138,323	31.36%
515,000	-	0.00%
1,115,320	806,144	72.28%
154,000	33,365	21.67%
348,166	225,984	64.91%
2,357,909	1,166,469	49.47%
105,000	6,392	6.09%
250,000	9,977	3.99%
40,529,568	21,754,860	53.68%

	Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Funds Obligated	Percent Obligated	Balance Remaining	Budget Amount	Prior Year Obligated	Percent Obligated
28	99930200	Special Ed. Unique Alternatives	441,044	-	0.00%	-	0.00%	-	0.00%	441,044	1,469,938	9,851	0.67%
29	99970020	Special Education Tuition Tax	14,008,216	2,222,691	15.87%	7,778,569	55.53%	10,001,261	71.40%	4,006,955	13,199,996	8,842,271	66.99%
30	9310108A	SITE	120,000	11,878	9.90%	39,288	32.74%	51,166	42.64%	68,834	120,000	44,176	36.81%
31	9310510A	Charles W. Bush School	235,000	20,260	8.62%	63,302	26.94%	83,562	35.56%	151,438	235,000	117,133	49.84%
32	99980000	Summer School	2,470,000	-	0.00%	2,497,404	101.11%	2,497,404	101.11%	(27,404)	2,542,185	2,038,414	80.18%
	SUBTOTAL TUITION		17,274,260	2,254,829	13.05%	10,378,564	60.08%	12,633,393	73.13%	4,640,867	17,567,119	11,051,845	62.91%
	Total Operating and Tuition		243,765,828	7,705,881	3.16%	119,497,310	49.02%	127,203,191	52.18%	116,562,637	230,539,115	118,123,553	51.24%
33	99970000	Debt Service	4,884,939	-	0.00%	2,032,639	41.61%	2,032,639	41.61%	2,852,300	6,744,539	2,113,111	31.33%
34	99970200	Minor Capital Improvements	3,037,813	346,957	11.42%	244,765	8.06%	591,722	19.48%	2,446,091	2,784,549	20,078	0.72%
35	99940500	Federal Funds - Title I	2,400,000	-	0.00%	374,170	15.59%	374,170	15.59%	2,025,830	3,563,462	652,230	18.30%
36	99940501	Federal Funds - IDEA 611	2,585,309	42,651	1.65%	759,589	29.38%	802,241	31.03%	1,783,068	3,175,272	423,348	13.33%
37	99940502	Federal Funds - Title II	500,000	1,000	0.20%	168,892	33.78%	169,892	33.98%	330,108	710,816	172,304	24.24%
38	99940503	Federal Funds - Title III	30,000	5,169	17.23%	2,448	8.16%	7,616	25.39%	22,384	74,039	13,834	18.68%
39	99940504	Federal Funds - Perkins	270,000	-	0.00%	28,816	10.67%	28,816	10.67%	241,184	273,927	110,076	40.18%
40	99940410	Federal Funds - Title IV	300,000	3,740	1.25%	85,729	28.58%	89,469	29.82%	210,531	437,546	94,735	21.65%
41	99940507	Federal Funds - IDEA 619	75,000	2,064	2.75%	10,371	13.83%	12,435	16.58%	62,565	112,115	8,557	7.63%
42	99940505	Other State Federal Grants	722,530	70,110	9.70%	101,932	14.11%	172,042	23.81%	550,488	715,917	74,674	10.43%
43	99960000	Child Nutrition Operations	8,468,416	17,456	0.21%	4,424,222	52.24%	4,441,677	52.45%	4,026,739	8,156,501	4,279,830	52.47%
	Subtotal		23,274,007	489,147	2.10%	8,233,572	35.38%	8,722,719	37.48%	14,551,288	26,748,683	7,962,776	29.77%
	Total Expenses		267,039,835	8,195,028	3.07%	127,730,882	47.83%	135,925,910	50.90%	131,113,925	257,287,799	126,086,328	49.01%

Percentage Comparison

Salaries	13 of 26 pay cycles	50.00%
Operating	6 Months of 12 Months	50.00%
Fed Grants	3 Months of 12 Months	25.00%
Beginning October 1st		

Percentage Comparison FY 25

Salaries	13 of 26 pay cycles	50.00%
Operating	6 Months of 12 Months	50.00%
Federal Grants	3 Months of 12 Months	25.00%
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.

Note: All expenditure data derived from the "Operating Unit Expenditure Summary Report" in Data Service Center.

School Building Expenditure Summary as of December 31, 2025
Brandywine School District - Division 31

											Prior Year Amounts		
	Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Funds Obligated	Percent Obligated	Balance Remaining	Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1	9310110A	Hanby Elementary School	111,622	7,757	6.95%	18,516	16.59%	26,273	23.54%	85,349	106,622	41,379	38.81%
2	9310112A	Carrcroft Elementary School	102,476	5,397	5.27%	58,915	57.49%	64,312	62.76%	38,164	97,476	65,868	67.57%
3	9310124A	Forwood Elementary School	82,376	2,882	3.50%	24,805	30.11%	27,687	33.61%	54,689	67,980	29,955	44.06%
4	9310128A	Lancashire Elementary School	102,230	5,425	5.31%	37,795	36.97%	43,220	42.28%	59,010	97,230	37,991	39.07%
5	9310130A	Lombardy Elementary School	95,112	10,134	10.65%	32,576	34.25%	42,710	44.90%	52,402	90,112	51,644	57.31%
6	9310132A	Maple Lane Elementary School	94,874	5,824	6.14%	24,333	25.65%	30,158	31.79%	64,716	89,874	44,264	49.25%
7	9310176A	Mount Pleasant Elementary School	140,477	9,584	6.82%	46,009	32.75%	55,593	39.57%	84,884	135,477	82,164	60.65%
8	9310151A	Claymont Elementary School	183,837	28,628	15.57%	55,344	30.10%	83,972	45.68%	99,865	178,837	62,102	34.73%
9	9310156A	David W. Harlan Elementary School	120,833	14,412	11.93%	63,434	52.50%	77,845	64.42%	42,988	115,833	75,812	65.45%
10	9310170A	Pierre S. Dupont Middle School	208,399	18,097	8.68%	47,793	22.93%	65,890	31.62%	142,509	200,508	102,483	51.11%
11	9310178A	Springer Middle School	183,906	10,526	5.72%	55,600	30.23%	66,126	35.96%	117,780	183,906	57,026	31.01%
12	9310180A	Talley Middle School	226,333	30,762	13.59%	90,447	39.96%	121,208	53.55%	105,125	226,333	131,400	58.06%
13	9310190A	Brandywine High School	206,600	19,750	9.56%	65,151	31.53%	84,901	41.09%	121,699	206,600	79,401	38.43%
14	9310194A	Concord High School	211,190	25,628	12.13%	111,765	52.92%	137,393	65.06%	73,797	206,214	118,056	57.25%
15	9310196A	Mount Pleasant High School	354,907	35,955	10.13%	134,755	37.97%	170,710	48.10%	184,197	354,907	186,923	52.67%
BUILDING SUBTOTAL			2,425,172	230,761	131.96%	867,235	531.97%	1,097,996	45.27%	1,327,176	2,357,909	1,166,469	49.47%

Operating Unit Expenditure Summary as of December 31, 2025
Prior Year Appropriation Expenditures

	Operating Unit	Encumbered Amount	Expended Amount	Total Funds Obligated
1	9310108A SITE Program	1,429	6,491	7,920
2	9310110A Hanby Elementary School	4,759	14,545	19,304
3	9310112A Carrcroft Elementary School	1,176	6,485	7,661
4	9310124A Forwood Elementary School	681	1,098	1,780
5	9310128A Lancashire Elementary School	4,964	6,838	11,802
6	9310130A Lombardy Elementary School	5,577	873	6,450
7	9310132A Maple Lane Elementary School	1,832	3,079	4,910
8	9310151A Claymont Elementary School	17,371	12,059	29,430
9	9310156A David W. Harlan Es	1,330	1,176	2,506
10	9310170A Pierre S. Dupont MS	5,288	12,039	17,327
11	9310176A Mount Pleasant ES	2,949	5,027	7,976
12	9310178A Springer Middle School	4,932	19,583	24,514
13	9310180A Talley Middle School	9,734	10,976	20,709
14	9310190A Brandywine High School	12,599	11,927	24,526
15	9310194A Concord High School	133	6,016	6,149
16	9310196A Mount Pleasant HS	6,774	11,711	18,485
19	99900200 Long Range Plan/Strategic Plan	-	844,250	844,250
20	99910000 Public Communications	5,627	13,062	18,689
21	99910100 Superintendent	-	25,589	25,589
22	99910110 Student Services	2,112	3,373	5,484
23	99910115 Academic Achievment	4,110	827	4,937
24	99920000 Curriculum/Instructional	40,996	152,398	193,394
25	99920600 Technology (Instructional)	5,190	46,513	51,703
26	99921000 Support Services	50,252	19,910	70,161
27	99921050 Special Education	5,859	99,862	105,721
28	99930200 Special School Tuition Payment (Unique Alt.)	836,890	735,738	1,572,628
29	99930400 Nurses	13,707	1,778	15,485
30	99940000 Business Office/Finance	1,743	7,318	9,062
31	99900300 District Expenditures	54,865	172,866	227,731
32	99940050 Facilities Management	135,596	270,075	405,671
33	99940200 Division I Sal/Other State Prg	-	191,069	191,069
34	99940410 Competitive State Grants	45,333	226,023	271,356
35	99940500 Federal Funds A	59,467	1,352,704	1,412,171
36	99940501 Federal Funds B	39,747	1,155,425	1,195,173
37	99940502 Federal Funds C	38,293	224,298	262,591
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	31,383	31,383
40	99940505 Federal Funds F	83,099	255,737	338,836
42	99940507 Federal Funds H	-	21,133	21,133
43	99940508 Federal Funds I	-	15,292	15,292
44	99950000 Personnel/Hr	3,376	23,245	26,621
45	99960000 Child Nutrition Operations	6,011	10,015	16,026
46	99960200 Operations/Utilities	4,162	88,156	92,318
47	99960300 State Transportation	1,049	677,327	678,376
49	99970100 Major Cap	4,528,345	14,707	4,543,052
50	99970200 Minor Cap	582,122	1,753,967	2,336,089
51	99970650 Safety & Security	11,155	128,177	139,331
52	99970675 Opportunity Funds	-	116,148	116,148
53	99990050 Elementary Education Support	133	29,545	29,678
55	99980000 Summer School	9,276	75,491	84,767
56	99910120 Wilmington Learning Collaborative	399,896	371,855	771,750
57	99990950 Filter First	5,000	429	5,429
	Total	7,075,008	10,039,339	17,114,347

**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 Actual	September Actual	October Actual	November Actual	December Actual	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	
BEGINNING BALANCES:													
Local Funds (98000)	6,940,604	3,823,135	7,646,178	8,764,963	11,649,827	1,219,819	(6,762,079)	34,887,652	30,687,652	25,187,652	19,447,652	14,647,652	\$ 8,807,652
Division II (00159, 05165)	-	1,297,090	1,287,090	1,252,090	1,237,090	415,650	2,501,528	1,501,528	1,001,528	501,528	101,528	84,605.00	-
Division III (05186)	-	584,936	-	-	-	-	-	-	-	-	-	-	-
Education Sustainment (05289)	-	1,946,183	-	-	-	-	173,997	-	-	-	-	-	-
TOTAL BEGINNING BALANCES	6,940,604	7,651,344	8,933,268	10,017,053	12,886,917	1,635,469	(4,086,554)	36,389,180	31,689,180	25,689,180	19,549,180	14,732,257	
MONTHLY REVENUES:													Benchmark target for expenses through 9/30
Local Funds (98000)	557,892	4,276,298	7,098,504	14,602,667	(3,415)	(347,650)	48,149,731	2,300,000	750,000	500,000	2,700,000	400,000	
Local Funds Transfer In (98000)	-	3,000,000	-	-	-	-	-	-	-	-	2,000,000	-	\$ 8,850,000
Division II (00159, 05165)	2,640,700	-	-	-	-	2,226,273	-	-	-	-	-	-	-
Division III (05186)	5,423,017	-	-	-	549,266	-	-	-	-	-	-	-	-
Education Sustainment (05289)	1,946,183	-	-	-	-	173,997	-	-	-	-	-	-	-
TOTAL MONTHLY REVENUES	10,567,792	7,276,298	7,098,504	14,602,667	545,851	2,052,620	48,149,731	2,300,000	750,000	500,000	4,700,000	400,000	
TOTAL AVAILABLE FUNDS	17,508,396	14,927,642	16,031,772	24,619,720	13,432,768	3,688,089	44,063,177	38,689,180	32,439,180	26,189,180	24,249,180	15,132,257	
MONTHLY EXPENDITURES													
Local Funds (98000)	3,675,361	3,453,255	5,979,720	9,717,803	7,026,593	7,634,248	6,500,000	6,500,000	6,250,000	6,240,000	9,500,000	6,240,000	
Local Funds Transfer Out (98000)	-	-	-	2,000,000	3,400,000	-	-	-	-	-	-	-	-
Division II (00159, 05165)	1,343,610	10,000	35,000	15,000	821,440	140,395	1,000,000	500,000	500,000	400,000	16,923	84,605	
Division III (05186)	4,838,081	584,936	-	-	549,266	-	-	-	-	-	-	-	-
Education Sustainment (05289)	-	1,946,183	-	-	-	-	173,997	-	-	-	-	-	-
TOTAL MONTHLY EXPENDITURES	9,857,052	5,994,374	6,014,720	11,732,803	11,797,299	7,774,643	7,673,997	7,000,000	6,750,000	6,640,000	9,516,923	6,324,605	

Cash needs covered by State funds through 12/31/25: (14,056,154)

Brandywine School District will "reimburse" the State when the bulk of tax revenues are received. The cash flow above assumes all cash used for the year is BSD cash.

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.