

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

February 28, 2026

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 February 28, 2026

Local Funds	Budget	Received	Difference	Percent Received
1 Current Expense Tax Receipts	82,287,423	81,407,832	(879,592)	98.9%
2 Interest	1,300,000	853,769	(446,231)	65.7%
3 Choice	1,858,835	1,913,347	54,512	102.9%
4 Charter	(5,852,841)	(5,852,841)	0	100.0%
5 Miscellaneous	590,000	593,854	3,854	100.7%
6 Indirect	275,000	99,290	(175,710)	36.1%
7 June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	87,399,021	85,955,855	(1,443,166)	98.3%

State Funds	Budget	Received	Difference	Percent Received
8 Division II, AOC+ Occupat. Vocational	2,652,646	2,652,646	-	100.0%
9 Division II, Energy	2,241,870	2,241,870	-	100.0%
10 Division III, Equalization	6,025,833	6,025,833	-	100.0%
11 Cost Recovery + Tech block grant	50,000	-	(50,000)	0.0%
12 Educational Sustainment Fund	2,120,180	2,120,180	-	100.0%
Total Discretionary State Revenue	13,090,529	13,040,529	(50,000)	99.6%

Categorical State Funds	Budget	Received	Difference	Percent Received
13 Formula Salaries & OEC's	118,846,633	109,790,807	(9,055,826)	92.4%
14 State Transportation	7,750,000	6,105,266	(1,644,734)	78.8%
15 Education Opportunity/Mental Health	3,636,855	3,636,855	-	100.0%
16 Related Service	1,831,495	1,509,869	(321,626)	82.4%
17 Safety and Security	755,712	755,712	-	100.0%
18 Unique Alternative	942,285	942,285	-	100.0%
19 Substitute Teacher Block Grant 05113	-	-	-	0.0%
20 HB200- High School Mental Health	640,540	640,540	-	100.0%
21 World Language Immersion	191,007	193,999	2,992	101.6%
22 Athletic Trainer Block Grant	154,749	154,749	-	100.0%
23 Academic Excellance Cash-In	8,597	8,597	-	100.0%
24 <i>Drivers Ed 05142 (give-back)</i>	-	-	-	0.0%
25 Other State Revenue	809,889	1,119,489	309,600	138.2%
26 Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,642,762	124,858,168	(10,784,594)	92.0%

Total State and Local Operating Budget	236,132,312	223,854,552	(12,277,760)	94.8%
---	--------------------	--------------------	---------------------	--------------

Tuition Funds	Budget	Received	Difference	Percent Received
27 Tuition Tax Receipts	17,235,150	16,973,634	(261,516)	98.5%
28 Other Tuition Revenue	750,000	-	(750,000)	0.0%
29 Charter Payments	(1,238,696)	(1,238,696)	-	100.0%
30 Tuition Payments Special School	(1,070,000)	-	1,070,000	0.0%
31 June 30 Balance	3,114,404	3,114,404	-	100.0%
Tuition Fund Total	18,790,858	18,849,342	58,484	100.3%

Same Period for the Prior Year

Budget	Received	Percent Received
73,656,482	72,723,108	98.7%
1,961,520	1,413,899	72.1%
2,202,276	2,324,944	105.6%
(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	77,739,928	98.1%

Budget	Received	Percent Received
2,920,416	2,890,339	99.0%
2,277,246	2,277,246	100.0%
6,180,674	6,076,324	98.3%
345,402	308,665	89.4%
2,162,425	2,162,425	100.0%
13,886,163	13,714,999	98.8%

Budget	Received	Percent Received
111,304,180	94,194,339	84.6%
7,317,316	5,549,389	75.8%
3,630,353	3,630,353	100.0%
1,703,294	1,795,583	105.4%
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	300,516	100.0%
16,222	16,222	100.0%
542,104	503,560	92.9%
40,002	40,002	100.0%
128,164,788	108,809,238	84.9%

221,294,365	200,264,165	90.5%
--------------------	--------------------	--------------

Budget	Received	Percent Received
16,659,917	16,511,427	99.1%
383,929	-	0.0%
(1,043,659)	-	0.0%
(1,147,745)	(427,406)	37.2%
3,897,973	3,897,973	100.0%
18,750,415	19,981,994	106.6%

Brandywine School District Financial Report - Revenue
As of February 28, 2026

	Budget	Received	Difference	Percent Received
Other Local Funds				
32 Tuition Bush Program	230,000	171,593	(58,407)	74.6%
33 Erate	-	-	-	0.0%
34 Facility & Pool Rental	300,000	227,892	(72,108)	76.0%
35 Other Local Revenue	125,000	188,313	63,313	150.7%
36 June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,214,212	7,147,010	(67,202)	99.1%

Budget	Received	Percent Received
221,156	189,900	85.9%
26,000	32,886	126.5%
200,000	183,259	91.6%
200,000	175,450	87.7%
6,559,212	6,559,212	100.0%
7,206,368	7,140,707	99.1%

	Budget	Received	Difference	Percent Received
Debt Service Funds				
37 Debt Service Tax Receipts	4,665,673	4,601,815	(63,858)	98.6%
38 Interest Income	200,000	152,454	(47,546)	76.2%
39 June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,236,552	10,125,148	(111,404)	98.9%

Budget	Received	Percent Received
5,064,335	5,039,126	99.5%
225,016	146,102	64.9%
5,021,012	5,021,012	100.0%
10,310,363	10,206,241	99.0%

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
40 Technology Maintenance Match	492,148	557,300	65,152	113.2%
41 June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,739,821	1,804,973	65,152	103.7%

Budget	Received	Percent Received
506,434	486,144	96.0%
921,048	921,048	100.0%
1,427,482	1,407,192	98.6%

	Budget	Received	Difference	Percent Received
Match Tax MCI/Reading Funds				
42 Minor Capital Tax Receipts	618,135	618,135	-	100.0%
43 Enhance MCI Tax Receipts	399,680	399,680	-	100.0%
44 Minor Capital Improvements - State	927,202	975,583	48,381	105.2%
45 Enhanced MCI - State	1,092,796	1,092,796	-	100.0%
46 Reading/Opp Match Tax Revenue	789,355	690,210	(99,145)	87.4%
47 June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,975,520	3,924,756	(50,764)	98.7%

Budget	Received	Percent Received
764,378	765,583	100.2%
-	-	0.0%
1,143,786	1,198,012	104.7%
876,388	876,388	100.0%
737,459	737,459	100.0%
595,865	595,865	100.0%
4,117,876	4,173,307	101.3%

	Budget	Received	Difference	Percent Received
Federal Funds & Other Aid				
48 Title I	3,633,425	3,884,496	251,071	106.9%
49 Title II	719,332	719,332	-	100.0%
50 Title III	82,170	82,170	-	100.0%
51 Title IV	416,374	416,374	-	100.0%
52 Perkins	276,933	351,933	75,000	127.1%
53 IDEA Part B 611	3,140,335	3,140,335	-	100.0%
54 IDEA 619	111,740	111,740	-	100.0%
55 ESSR II & ESSR III Balance Prior Year	-	-	-	0.0%
Federal Fund Total	8,380,309	8,706,380	326,071	103.9%

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%

	Budget	Received	Difference	Percent Received
Child Nutrition Funds				
56 State Cafeteria Salaries	1,792,273	1,792,273	-	100.0%
57 Child Nutrition Revenue	5,904,635	3,516,310	(2,388,325)	59.6%
58 June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,821,270	7,432,945	(2,388,325)	75.7%

Budget	Received	Percent Received
1,349,029	1,725,689	127.9%
5,928,299	3,241,022	54.7%
3,466,325	3,466,325	100.0%
10,743,653	8,433,037	78.5%

BUSH

8,200,000	8,200,000	100.0%
-----------	-----------	--------

Reserve -98036

4,100,000	4,100,000	-	100.0%
-----------	-----------	---	--------

Operating Unit Expenditure Summary as of February 28, 2026
Brandywine School District - Division 31

	Operating Unit	Description	Budget Amount	Total Funds Obligated	Percent Obligated	Balance Remaining
1	99940200	Division I Sal/Other State Prg	118,387,173	78,720,092	66.49%	39,667,081
2	99940400	Division III/Local Salaries	67,221,582	44,235,359	65.81%	22,986,223
	Subtotal		185,608,755	122,955,452	66.24%	62,653,304
3	99900000	Board Of Ed/District Expenses	50,000	48,652	97.30%	1,348
4	99900200	Instructional Technology Refresh	560,462	-	0.00%	560,462
5	99910000	Public Information	110,000	6,164	5.60%	103,836
6	99910100	Superintendent	34,000	10,448	30.73%	23,552
7	99910110	Student Services	205,000	101,120	49.33%	103,880
8	99910115	Academic Achievement (Asst. Super)	105,000	2,397	2.28%	102,603
9	99920000	Curriculum & Instruction	2,274,000	2,044,302	89.90%	229,698
10	99920600	Technology	1,650,000	1,286,486	77.97%	363,514
11	99921000	Student Support Services	2,245,000	2,387,149	106.33%	(142,149)
12	99921050	Special Education	2,931,495	1,749,985	59.70%	1,181,509
13	99930400	Nurses	95,000	41,141	43.31%	53,859
14	99940000	Business Office/Finance	35,000	18,273	52.21%	16,727
15	99900300	District-Wide Services	4,010,000	2,713,424	67.67%	1,296,576
16	99940050	Facilities Management	3,997,000	2,784,386	69.66%	1,212,614
17	99950000	Human Resources	184,500	121,214	65.70%	63,286
18	99960200	Operations/Utilities	3,780,000	3,301,281	87.34%	478,719
19	99960300	Transportation (includes wages)	10,540,466	6,784,945	64.37%	3,755,521
20	99970675	Opportunity Fund	3,636,855	1,675,834	46.08%	1,961,021
21	99940100	Contingency	515,000	-	0.00%	515,000
22	99970650	Safety & Security	1,450,000	933,950	64.41%	516,050
23	99990050	Elementary Education Support	100,000	50,870	50.87%	49,130
24	99990060	Secondary Education Support	437,946	294,942	67.35%	143,004
25	Various	School Building Budgets (see pg. 5)	2,425,172	1,258,846	51.91%	1,166,326
26	99990200	Community Engagement	75,000	19,924	26.57%	55,076
27	99910120	Wilmington Learning Collaborative	75,000	3,778	5.04%	71,222
	SUBTOTAL OPERATING		41,521,896	27,639,511	66.57%	13,882,384

Prior Year Amounts

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	72,346,246	66.07%
62,938,248	40,607,924	64.52%
172,442,428	112,954,170	65.50%

30,000	27,495	91.65%
939,402	-	0.00%
110,000	26,694	24.27%
34,000	20,484	60.25%
205,000	113,609	55.42%
125,000	32,396	25.92%
2,236,516	1,833,257	81.97%
1,632,738	1,264,302	77.43%
1,980,000	2,140,234	108.09%
2,891,477	1,740,578	60.20%
125,000	95,825	76.66%
60,000	27,331	45.55%
3,995,000	2,889,093	72.32%
4,037,600	3,279,095	81.21%
174,500	134,194	76.90%
3,502,684	3,256,798	92.98%
9,974,903	7,008,460	70.26%
3,630,353	1,892,461	52.13%
515,000	-	0.00%
1,115,320	932,789	83.63%
154,000	37,238	24.18%
348,166	235,165	67.54%
2,357,909	1,470,470	62.36%
105,000	18,985	18.08%
250,000	19,954	7.98%
40,529,568	28,496,908	70.31%

	Operating Unit	Description	Budget Amount	Total Funds Obligated	Percent Obligated	Balance Remaining
28	99930200	Special Ed. Unique Alternatives	442,285	-	0.00%	442,285
29	99970020	Special Education Tuition Tax	13,690,150	11,768,873	85.97%	1,921,277
30	9310108A	SITE	120,000	59,679	49.73%	60,321
31	9310510A	Charles W. Bush School	235,000	100,537	42.78%	134,463
32	99980000	Summer School	2,570,000	2,497,404	97.18%	72,596
		SUBTOTAL TUITION	17,057,435	14,426,493	84.58%	2,630,942

Total Operating and Tuition	244,188,086	165,021,456	67.58%	79,166,630
------------------------------------	--------------------	--------------------	---------------	-------------------

33	99970000	Debt Service	4,865,673	2,521,983	51.83%	2,343,691
34	99970200	Minor Capital Improvements	3,037,813	975,618	32.12%	2,062,195
35	99940500	Federal Funds - Title I	2,550,668	1,126,184	44.15%	1,424,484
36	99940501	Federal Funds - IDEA 611	2,885,309	1,298,334	45.00%	1,586,975
37	99940502	Federal Funds - Title II	719,332	256,002	35.59%	463,330
38	99940503	Federal Funds - Title III	30,000	8,262	27.54%	21,738
39	99940504	Federal Funds - Perkins	270,000	87,694	32.48%	182,306
40	99940410	Federal Funds - Title IV	300,000	138,614	46.20%	161,386
41	99940507	Federal Funds - IDEA 619	75,000	71,391	95.19%	3,609
42	99940505	Other State Federal Grants	1,000,896	458,010	45.76%	542,886
43	99960000	Child Nutrition Operations	8,468,416	6,026,811	71.17%	2,441,605
		Subtotal	24,203,107	12,968,903	53.58%	11,234,205

Total Expenses	268,391,194	177,990,359	66.32%	90,400,835
-----------------------	--------------------	--------------------	---------------	-------------------

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	175,872	11.96%
13,199,996	12,408,817	94.01%
120,000	57,732	48.11%
235,000	128,940	54.87%
2,542,185	2,038,414	80.18%
17,567,119	14,809,776	84.30%

230,539,115	156,260,854	67.78%
--------------------	--------------------	---------------

6,744,539	2,612,835	38.74%
2,784,549	213,678	7.67%
3,563,462	976,750	27.41%
3,175,272	849,581	26.76%
710,816	260,243	36.61%
74,039	15,917	21.50%
273,927	167,552	61.17%
437,546	152,339	34.82%
112,115	17,541	15.65%
715,917	101,306	14.15%
8,156,501	5,824,557	71.41%
26,748,683	11,192,300	41.84%

257,287,799	167,453,154	65.08%
--------------------	--------------------	---------------

Percentage Comparison

Salaries	17 of 26 pay cycles	65.38%
Operating	8 Months of 12 Months	66.67%
Fed Grants	5 Months of 12 Months	41.67%
	Beginning October 1st	

Percentage Comparison FY 25

Salaries	17 of 26 pay cycles	65.38%
Operating	8 Months of 12 Months	66.67%
Federal Grants	5 Months of 12 Months	41.67%
	Beginning October 1st	

School Building Expenditure Summary as of February 28, 2026
Brandywine School District - Division 31

							Prior Year Amounts		
	Operating Unit	Description	Budget Amount	Total Funds Obligated	Percent Obligated	Balance Remaining	Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1	9310110A	Hanby Elementary School	111,622	29,125	26.09%	82,497	106,622	58,094	54.49%
2	9310112A	Carrcroft Elementary School	102,476	73,626	71.85%	28,850	97,476	77,509	79.52%
3	9310124A	Forwood Elementary School	82,376	35,835	43.50%	46,541	67,980	41,103	60.46%
4	9310128A	Lancashire Elementary School	102,230	52,217	51.08%	50,013	97,230	44,812	46.09%
5	9310130A	Lombardy Elementary School	95,112	48,632	51.13%	46,480	90,112	57,551	63.87%
6	9310132A	Maple Lane Elementary School	94,874	52,011	54.82%	42,863	89,874	56,346	62.69%
7	9310176A	Mount Pleasant Elementary School	140,477	67,504	48.05%	72,973	135,477	101,655	75.03%
8	9310151A	Claymont Elementary School	183,837	103,768	56.45%	80,069	178,837	80,287	44.89%
9	9310156A	David W. Harlan Elementary School	120,833	85,842	71.04%	34,991	115,833	89,195	77.00%
10	9310170A	Pierre S. Dupont Middle School	208,399	71,572	34.34%	136,827	200,508	134,118	66.89%
11	9310178A	Springer Middle School	183,906	76,774	41.75%	107,132	183,906	74,971	40.77%
12	9310180A	Talley Middle School	226,333	127,485	56.33%	98,848	226,333	149,765	66.17%
13	9310190A	Brandywine High School	206,600	91,440	44.26%	115,160	206,600	98,427	47.64%
14	9310194A	Concord High School	211,190	149,752	70.91%	61,438	206,214	148,678	72.10%
15	9310196A	Mount Pleasant High School	354,907	193,262	54.45%	161,645	354,907	257,958	72.68%
BUILDING SUBTOTAL			2,425,172	1,258,846	51.91%	1,166,326	2,357,909	1,470,470	62.36%

Operating Unit Expenditure Summary as of February 28, 2026
Prior Year Appropriation Expenditures

	Operating Unit	Encumbered Amount	Expended Amount	Total Funds Obligated
1	9310108A SITE Program	1,285	6,491	7,776
2	9310110A Hanby Elementary School	344	14,873	15,217
3	9310112A Carrcroft Elementary School	-	6,485	6,485
4	9310124A Forwood Elementary School	-	1,098	1,098
5	9310128A Lancashire Elementary School	717	6,838	7,555
6	9310130A Lombardy Elementary School	2,493	873	3,366
7	9310132A Maple Lane Elementary School	12	3,079	3,091
8	9310151A Claymont Elementary School	5,372	17,534	22,906
9	9310156A David W. Harlan Es	1,100	1,653	2,754
10	9310170A Pierre S. Dupont MS	4,348	18,483	22,831
11	9310176A Mount Pleasant ES	-	5,027	5,027
12	9310178A Springer Middle School	8,942	21,853	30,795
13	9310180A Talley Middle School	4,925	12,906	17,831
14	9310190A Brandywine High School	5,515	15,676	21,191
15	9310194A Concord High School	3,754	19,862	23,616
16	9310196A Mount Pleasant HS	2,162	24,821	26,982
19	99900200 Long Range Plan/Strategic Plan	-	844,250	844,250
20	99910000 Public Communications	974	14,875	15,849
21	99910100 Superintendent	-	25,589	25,589
22	99910110 Student Services	290	3,771	4,062
23	99910115 Academic Achievement	-	827	827
24	99920000 Curriculum/Instructional	19,112	169,257	188,369
25	99920600 Technology (Instructional)	264	46,513	46,777
26	99921000 Support Services	5,950	19,910	25,860
27	99921050 Special Education	2,854	99,862	102,716
28	99930200 Special School Tuition Payment (Unique Alt.)	672,592	970,036	1,642,628
29	99930400 Nurses	2,513	1,778	4,290
30	99940000 Business Office/Finance	874	7,318	8,193
31	99900300 District Expenditures	27,500	158,808	186,308
32	99940050 Facilities Management	6,926	290,322	297,247
33	99940200 Division I Sal/Other State Prg	-	186,570	186,570
34	99940410 Competitive State Grants	28,022	248,059	276,081
35	99940500 Federal Funds A	69,273	1,319,136	1,388,408
36	99940501 Federal Funds B	4,150	1,178,635	1,182,785
37	99940502 Federal Funds C	47,922	229,373	277,295
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	33,323	33,323
40	99940505 Federal Funds F	27,150	312,758	339,908
42	99940507 Federal Funds H	9,831	27,860	37,692
43	99940508 Federal Funds I	-	17,200	17,200
44	99950000 Personnel/Hr	148	23,325	23,472
45	99960000 Child Nutrition Operations	-	10,015	10,015
46	99960200 Operations/Utilities	40	92,693	92,732
47	99960300 State Transportation	700	677,327	678,027
49	99970100 Major Cap	4,529,195	17,607	4,546,802
50	99970200 Minor Cap	170,621	2,165,469	2,336,089
51	99970650 Safety & Security	-	100,030	100,030
52	99970675 Opportunity Funds	-	116,148	116,148
53	99990050 Elementary Education Support	-	29,545	29,545
55	99980000 Summer School	9,178	75,491	84,670
56	99910120 Wilmington Learning Collaborative	414,513	539,975	954,488
57	99990950 Filter First	5,000	429	5,429
Total		6,108,383	10,986,812	17,095,194

**Brandywine School District
FY26 CASH FLOW ANALYSIS**

	3 Pays			3 Pays			3 Pays			3 Pays			Projected Balance as of 6/30/26
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Projected	April Projected	May Projected	June Projected	
BEGINNING BALANCES:													
Local Funds (98000)	6,940,604	6,741,441	10,219,934	11,553,294	14,765,224	4,130,037	(3,742,378)	39,565,227	32,575,822	26,775,822	20,775,822	14,875,822	\$ 9,275,822
Division II (00159, 05165)	-	1,297,090	1,287,090	1,252,090	1,237,090	415,650	2,501,528	2,377,270	1,543,271	1,043,271	443,271	-	-
Division III (05186)	-	584,936	-	-	-	-	-	53,550	-	-	-	-	-
Education Sustainment (05289)	-	1,946,183	-	-	-	-	173,997	173,997	173,997	173,997	173,997	-	-
TOTAL BEGINNING BALANCES	6,940,604	10,569,650	11,507,024	12,805,384	16,002,314	4,545,687	(1,066,853)	42,170,044	34,293,090	27,993,090	21,393,090	14,875,822	
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)	48,248,241	1,919,999	1,000,000	500,000	2,700,000	400,000	
Local Funds Transfer In (98000)	-	3,000,000	-	-	-	-	1,500,000	-	-	-	1,000,000	-	\$ 8,850,000
Division II (00159, 05165)	2,640,700	-	-	-	-	2,226,273	27,543	-	-	-	-	-	
Division III (05186)	5,423,017	-	-	-	549,266	-	53,550	-	-	-	-	-	
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	49,829,334	1,919,999	1,000,000	500,000	3,700,000	400,000	
TOTAL AVAILABLE FUNDS	17,508,396	17,845,949	18,605,528	27,408,051	16,548,165	6,598,307	48,762,481	44,090,043	35,293,090	28,493,090	25,093,090	15,275,822	
MONTHLY EXPENDITURES													
Local Funds (98000)	757,055	3,797,805	5,765,145	9,390,737	7,231,772	7,524,765	6,440,636	7,409,404	6,800,000	6,500,000	9,600,000	6,000,000	
Local Funds Transfer Out (98000)	-	-	-	2,000,000	3,400,000	-	-	1,500,000	-	-	-	-	
Division II (00159, 05165)	1,343,610	10,000	35,000	15,000	821,440	140,395	151,801	833,999	500,000	600,000	443,271	-	
Division III (05186)	4,838,081	584,936	-	-	549,266	-	-	53,550	-	-	-	-	
Education Sustainment (05289)	-	1,946,183	-	-	-	-	-	-	-	-	173,997	-	
TOTAL MONTHLY EXPENDITURES	6,938,746	6,338,924	5,800,145	11,405,737	12,002,478	7,665,160	6,592,437	9,796,953	7,300,000	7,100,000	10,217,268	6,000,000	

Cash needs covered by State funds through 2/28/26: -

All state funds "loaned" to BSD during delayed tax
collections have been reimbursed to the State

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.