

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

March 31, 2026

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of March 31, 2026

				Percent
Local Funds	Budget	Received	Difference	Received
1 Current Expense Tax Receipts	82,287,423	82,079,739	(207,684)	99.7%
2 Interest	1,300,000	1,090,429	(209,571)	83.9%
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	86,864,423	(534,598)	99.4%

				Percent
State Funds	Budget	Received	Difference	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	438,800	388,800	877.6%
12 Educational Sustainment Fund	2,120,180	2,120,180	-	100.0%
Total Discretionary State Revenue	13,090,529	13,479,329	388,800	103.0%

				Percent
Categorical State Funds	Budget	Received	Difference	Received
13 Formula Salaries & OEC's	118,846,633	109,790,807	(9,055,826)	92.4%
14 State Transportation	7,750,000	6,108,095	(1,641,905)	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	1,222,865	280,580	129.8%
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 Excellence Cash-In	8,597	8,597	-	100.0%
24 Drivers Ed 05142 (give-back)	-	-	-	0.0%
25 Other State Revenue	809,889	1,187,823	377,934	146.7%
26 Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,642,762	125,209,911	(10,432,851)	92.3%

Total State and Local Operating Budget	236,132,312	225,553,663	(10,578,649)	95.5%
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				Percent
Tuition Funds	Budget	Received	Difference	Received
27 Tuition Tax Receipts	17,235,150	17,117,326	(117,824)	99.3%
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	18,993,034	202,176	101.1%

Same Period for the Prior Year

			Percent
Budget	Received	Received	
73,656,482	72,878,267	98.9%	
1,961,520	1,674,301	85.4%	
2,202,276	2,244,120	101.9%	
(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	78,074,666	98.5%	

			Percent
Budget	Received	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	303,055	87.7%	
2,162,425	2,162,425	100.0%	
13,886,163	13,709,389	98.7%	

			Percent
Budget	Received	Received	
111,304,180	94,194,339	84.6%	
7,317,316	6,093,513	83.3%	
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	509,081	93.9%	
40,002	40,002	100.0%	
128,164,788	109,358,884	85.3%	

221,294,365	201,142,938	90.9%
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			Percent
Budget	Received	Received	
16,659,917	16,553,791	99.4%	
383,929	-	0.0%	
(1,043,659)	-	0.0%	
(1,147,745)	(624,962)	54.5%	
3,897,973	3,897,973	100.0%	
18,750,415	19,826,802	105.7%	

Brandywine School District Financial Report - Revenue
As of March 31, 2026

	Budget	Received	Difference	Percent Received
Other Local Funds				
32 Tuition Bush Program	230,000	190,174	(39,826)	82.7%
33 Erate	-	-	-	0.0%
34 Facility & Pool Rental	300,000	246,855	(53,145)	82.3%
35 Other Local Revenue	125,000	237,081	112,081	189.7%
36 June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,214,212	7,233,322	19,110	100.3%

	Budget	Received	Percent Received
	221,156	214,195	96.9%
	26,000	32,886	126.5%
	200,000	192,379	96.2%
	200,000	215,591	107.8%
	6,559,212	6,559,212	100.0%
	7,206,368	7,214,263	100.1%

	Budget	Received	Difference	Percent Received
Debt Service Funds				
37 Debt Service Tax Receipts	4,665,673	4,641,303	(24,370)	99.5%
38 Interest Income	200,000	177,886	(22,114)	88.9%
39 June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,236,552	10,190,068	(46,484)	99.5%

	Budget	Received	Percent Received
	5,064,335	5,049,606	99.7%
	225,016	229,579	102.0%
	5,021,012	5,021,012	100.0%
	10,310,363	10,300,197	99.9%

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
40 Technology Maintenance Match	492,148	562,082	69,934	114.2%
41 June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,739,821	1,809,755	69,934	104.0%

	Budget	Received	Percent Received
	506,434	487,150	96.2%
	921,048	921,048	100.0%
	1,427,482	1,408,198	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	704,388	(84,967)	89.2%
47 June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,975,520	3,938,934	(36,586)	99.1%

	Budget	Received	Percent Received
	764,378	768,566	100.5%
	-	-	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	4,176,290	101.4%

	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	8,995,300	103.2%

	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	4,118,777	(1,785,858)	69.8%
58 June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,821,270	8,035,412	(1,785,858)	81.8%
Reserve -98036	4,100,000	4,100,000	-	100.0%

	Budget	Received	Percent Received
	1,349,029	1,725,689	127.9%
	5,928,299	3,683,191	62.1%
	3,466,325	3,466,325	100.0%
	10,743,653	8,875,205	82.6%

Operating Unit Expenditure Summary as of March 31, 2026
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	118,387,173	-	0.00%	88,754,673	74.97%	88,754,673	74.97%	29,632,500
2	99940400	Division III/Local Salaries	67,221,582	-	0.00%	49,239,099	73.25%	49,239,099	73.25%	17,982,483
		Subtotal	185,608,755	-	0.00%	137,993,772	74.35%	137,993,772	74.35%	47,614,983
3	99900000	Board Of Ed/District Expenses	50,000	5,712	11.42%	43,588	87.18%	49,300	98.60%	700
4	99900200	Instructional Technology Refresh	560,462	-	0.00%	-	0.00%	-	0.00%	560,462
5	99910000	Public Information	110,000	-	0.00%	7,143	6.49%	7,143	6.49%	102,857
6	99910100	Superintendent	34,000	4,327	12.73%	16,372	48.15%	20,699	60.88%	13,301
7	99910110	Student Services	205,000	38,169	18.62%	132,337	64.55%	170,506	83.17%	34,494
8	99910115	Academic Achievement (Asst. Super)	105,000	800	0.76%	1,671	1.59%	2,471	2.35%	102,529
9	99920000	Curriculum & Instruction	2,274,000	161,494	7.10%	1,934,870	85.09%	2,096,364	92.19%	177,636
10	99920600	Technology	1,650,000	121,891	7.39%	1,190,305	72.14%	1,312,196	79.53%	337,804
11	99921000	Student Support Services	2,245,000	827,441	36.86%	1,559,973	69.49%	2,387,414	106.34%	(142,414)
12	99921050	Special Education	2,931,495	687,903	23.47%	1,207,876	41.20%	1,895,779	64.67%	1,035,716
13	99930400	Nurses	95,000	21,065	22.17%	27,508	28.96%	48,573	51.13%	46,427
14	99940000	Business Office/Finance	35,000	98	0.28%	18,194	51.98%	18,292	52.26%	16,708
15	99900300	District-Wide Services	4,010,000	186,637	4.65%	2,981,022	74.34%	3,167,659	78.99%	842,341
16	99940050	Facilities Management	3,997,000	565,013	14.14%	2,429,191	60.78%	2,994,204	74.91%	1,002,796
17	99950000	Human Resources	184,500	42,018	22.77%	103,300	55.99%	145,318	78.76%	39,182
18	99960200	Operations/Utilities	3,780,000	778,032	20.58%	2,723,953	72.06%	3,501,985	92.65%	278,015
19	99960300	Transportation (includes wages)	10,540,466	562,401	5.34%	6,935,343	65.80%	7,497,744	71.13%	3,042,723
20	99970675	Opportunity Fund	3,636,855	-	0.00%	1,943,708	53.44%	1,943,708	53.44%	1,693,147
21	99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
22	99970650	Safety & Security	1,450,000	86,647	5.98%	918,216	63.33%	1,004,863	69.30%	445,137
23	99990050	Elementary Education Support	100,000	6,595	6.59%	46,329	46.33%	52,924	52.92%	47,076
24	99990060	Secondary Education Support	437,946	46,550	10.63%	276,438	63.12%	322,987	73.75%	114,958
25	Various	School Building Budgets (see pg. 5)	2,425,172	175,358	7.23%	1,254,223	51.72%	1,429,582	58.95%	995,590
26	99990200	Community Engagement	75,000	3,268	4.36%	20,408	27.21%	23,676	31.57%	51,324
27	99910120	Wilmington Learning Collaborative	75,000	-	0.00%	4,465	5.95%	4,465	5.95%	70,535
		SUBTOTAL OPERATING	41,521,896	4,321,417	10.41%	25,776,435	62.08%	30,097,852	72.49%	11,424,043

Prior Year Amounts		
Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	82,450,303	75.29%
62,938,248	45,304,307	71.98%
172,442,428	127,754,610	74.09%

30,000	27,495	91.65%
939,402	-	0.00%
110,000	40,693	36.99%
34,000	20,547	60.43%
205,000	115,162	56.18%
125,000	35,907	28.73%
2,236,516	1,950,353	87.20%
1,632,738	1,488,093	91.14%
1,980,000	2,140,511	108.11%
2,891,477	2,018,725	69.82%
125,000	101,560	81.25%
60,000	27,782	46.30%
3,995,000	3,146,080	78.75%
4,037,600	3,440,038	85.20%
174,500	153,366	87.89%
3,502,684	3,273,129	93.45%
9,974,903	7,708,641	77.28%
3,630,353	2,276,193	62.70%
515,000	-	0.00%
1,115,320	981,598	88.01%
154,000	38,732	25.15%
348,166	233,824	67.16%
2,357,909	1,646,311	69.82%
105,000	20,820	19.83%
250,000	19,954	7.98%
40,529,568	30,905,516	76.25%

	Operating Unit	Description	Budget Amount	Encumbered Amount	Percentage Encumbered	Expended Amount	Percent Expended	Total Funds Obligated	Percent Obligated	Balance Remaining
28	99930200	Special Ed. Unique Alternatives	442,285	-	0.00%	-	0.00%	-	0.00%	442,285
29	99970020	Special Education Tuition Tax	13,690,150	3,229,672	23.59%	12,479,542	91.16%	15,709,215	114.75%	(2,019,064)
30	9310108A	SITE	120,000	7,642	6.37%	55,417	46.18%	63,059	52.55%	56,941
31	9310510A	Charles W. Bush School	235,000	16,937	7.21%	96,511	41.07%	113,449	48.28%	121,551
32	99980000	Summer School	2,570,000	538	0.02%	2,497,404	97.18%	2,497,942	97.20%	72,058
	SUBTOTAL TUITION		17,057,435	3,254,790	19.08%	15,128,875	88.69%	18,383,665	107.78%	(1,326,229)
	Total Operating and Tuition		244,188,086	7,576,207	3.10%	178,899,082	73.26%	186,475,289	76.37%	57,712,797
33	99970000	Debt Service	4,865,673	-	0.00%	4,517,312	92.84%	4,517,312	92.84%	348,361
34	99970200	Minor Capital Improvements	3,037,813	541,398	17.82%	438,080	14.42%	979,479	32.24%	2,058,334
35	99940500	Federal Funds - Title I	2,550,668	200,614	7.87%	1,201,251	47.10%	1,401,865	54.96%	1,148,803
36	99940501	Federal Funds - IDEA 611	2,885,309	81,812	2.84%	1,480,565	51.31%	1,562,377	54.15%	1,322,932
37	99940502	Federal Funds - Title II	719,332	1,000	0.14%	298,598	41.51%	299,598	41.65%	419,734
38	99940503	Federal Funds - Title III	30,000	2,767	9.22%	21,147	70.49%	23,914	79.71%	6,086
39	99940504	Federal Funds - Perkins	270,000	52,471	19.43%	78,945	29.24%	131,416	48.67%	138,584
40	99940410	Federal Funds - Title IV	300,000	9,817	3.27%	157,189	52.40%	167,005	55.67%	132,995
41	99940507	Federal Funds - IDEA 619	75,000	34,263	45.68%	41,814	55.75%	76,078	101.44%	(1,078)
42	99940505	Other State Federal Grants	1,000,896	260,452	26.02%	341,272	34.10%	601,723	60.12%	399,173
43	99960000	Child Nutrition Operations	8,468,416	17,247	0.20%	6,794,069	80.23%	6,811,317	80.43%	1,657,099
	Subtotal		24,203,107	1,201,842	4.97%	15,370,242	63.51%	16,572,084	68.47%	7,631,024
	Total Expenses		268,391,194	8,778,048	3.27%	194,269,325	72.38%	203,047,373	75.65%	65,343,821

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	175,872	11.96%
13,199,996	12,384,601	93.82%
120,000	60,137	50.11%
235,000	138,846	59.08%
2,542,185	2,126,562	83.65%
17,567,119	14,886,018	84.74%

230,539,115	173,546,144	75.28%
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6,744,539	4,986,962	73.94%
2,784,549	980,769	35.22%
3,563,462	1,283,032	36.01%
3,175,272	2,212,970	69.69%
710,816	305,492	42.98%
74,039	17,091	23.08%
273,927	172,235	62.88%
437,546	175,926	40.21%
112,115	22,226	19.82%
715,917	117,711	16.44%
8,156,501	6,595,980	80.87%
26,748,683	16,870,395	63.07%

257,287,799	190,416,539	74.01%
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Percentage Comparison		
Salaries	19 of 26 pay cycles	73.08%
Operating	9 Months of 12 Months	75.00%
Fed Grants	6 Months of 12 Months	50.00%
Beginning October 1st		

Percentage Comparison FY 25		
Salaries	19 of 26 pay cycles	73.08%
Operating	9 Months of 12 Months	75.00%
Federal Grants	6 Months of 12 Months	50.00%
Beginning October 1st		

School Building Expenditure Summary as of March 31, 2026
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	Prior Year	Percent
											Budget Amount	Obligated	Obligated
1	9310110A	Hanby Elementary School	111,622	8,525	7.64%	32,072	28.73%	40,596	36.37%	71,026	106,622	63,248	59.32%
2	9310112A	Carrcroft Elementary School	102,476	5,119	5.00%	73,152	71.38%	78,271	76.38%	24,205	97,476	81,802	83.92%
3	9310124A	Forwood Elementary School	82,376	5,695	6.91%	38,298	46.49%	43,993	53.41%	38,383	67,980	42,808	62.97%
4	9310128A	Lancashire Elementary School	102,230	3,586	3.51%	54,324	53.14%	57,911	56.65%	44,319	97,230	46,443	47.77%
5	9310130A	Lombardy Elementary School	95,112	5,162	5.43%	49,499	52.04%	54,661	57.47%	40,451	90,112	65,057	72.20%
6	9310132A	Maple Lane Elementary School	94,874	8,910	9.39%	57,871	61.00%	66,781	70.39%	28,093	89,874	67,079	74.64%
7	9310176A	Mount Pleasant Elementary School	140,477	10,481	7.46%	68,370	48.67%	78,851	56.13%	61,626	135,477	116,365	85.89%
8	9310151A	Claymont Elementary School	183,837	27,282	14.84%	97,694	53.14%	124,977	67.98%	58,860	178,837	95,096	53.17%
9	9310156A	David W. Harlan Elementary School	120,833	4,666	3.86%	76,751	63.52%	81,417	67.38%	39,416	115,833	107,209	92.55%
10	9310170A	Pierre S. Dupont Middle School	208,399	15,458	7.42%	70,649	33.90%	86,106	41.32%	122,293	200,508	148,499	74.06%
11	9310178A	Springer Middle School	183,906	11,665	6.34%	84,878	46.15%	96,544	52.50%	87,362	183,906	91,693	49.86%
12	9310180A	Talley Middle School	226,333	12,687	5.61%	120,065	53.05%	132,752	58.65%	93,581	226,333	158,736	70.13%
13	9310190A	Brandywine High School	206,600	12,870	6.23%	94,951	45.96%	107,822	52.19%	98,778	206,600	116,090	56.19%
14	9310194A	Concord High School	211,190	15,653	7.41%	151,009	71.50%	166,662	78.92%	44,528	206,214	172,938	83.86%
15	9310196A	Mount Pleasant High School	354,907	27,599	7.78%	184,639	52.02%	212,238	59.80%	142,669	354,907	273,249	76.99%
BUILDING SUBTOTAL			2,425,172	175,358	104.82%	1,254,223	780.71%	1,429,582	58.95%	995,590	2,357,909	1,646,311	69.82%

Operating Unit Expenditure Summary as of March 31, 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	390	14,873	15,263
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	21,019	25,367
11	9310176A Mount Pleasant ES	-	5,027	5,027
12	9310178A Springer Middle School	8,050	23,413	31,463
13	9310180A Talley Middle School	7,121	13,228	20,349
14	9310190A Brandywine High School	5,515	16,922	22,437
15	9310194A Concord High School	1,250	23,631	24,881
16	9310196A Mount Pleasant HS	3,272	27,133	30,405
19	99900200 Long Range Plan/Strategic Plan	-	844,250	844,250
20	99910000 Public Communications	2,787	14,875	17,661
21	99910100 Superintendent	-	25,589	25,589
22	99910110 Student Services	45	4,167	4,212
23	99910115 Academic Achievement	-	827	827
24	99920000 Curriculum/Instructional	15,612	169,257	184,869
25	99920600 Technology (Instructional)	264	46,513	46,777
26	99921000 Support Services	5,950	48,630	54,580
27	99921050 Special Education	2,013	100,716	102,729
28	99930200 Special School Tuition Payment (Unique Alt.)	875,973	1,092,225	1,968,198
29	99930400 Nurses	2,513	1,778	4,290
30	99940000 Business Office/Finance	874	7,318	8,193
31	99900300 District Expenditures	33,500	158,808	192,308
32	99940050 Facilities Management	2,376	294,872	297,247
33	99940200 Division I Sal/Other State Prg	-	186,570	186,570
34	99940410 Competitive State Grants	22,707	253,374	276,081
35	99940500 Federal Funds A	69,842	1,331,074	1,400,916
36	99940501 Federal Funds B	4,150	1,178,727	1,182,877
37	99940502 Federal Funds C	34,569	244,045	278,614
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	33,323	33,323
40	99940505 Federal Funds F	39,110	314,710	353,820
42	99940507 Federal Funds H	7,597	30,094	37,692
43	99940508 Federal Funds I	-	17,531	17,531
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	167,145	2,168,945	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	409,049	614,403	1,023,452
57	99990950 Filter First	5,000	2,875	7,875
Total		6,293,084	11,272,152	17,565,236

**Brandywine School District
FY26 CASH FLOW ANALYSIS**

	3 Pys			3 Pys			3 Pys			3 Pys			Projected Balance as of 6/30/26
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	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	27,079,534	21,179,534	15,179,534	\$ 9,579,534
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	1,886,977	1,286,977	-	-
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	29,140,508	22,640,508	15,179,534	
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	919,002	600,000	2,500,000	400,000	
Local Funds Transfer In (98000)	-	3,000,000	-	-	-	-	1,500,000	-	-	-	1,100,000	-	\$ 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	919,002	600,000	3,600,000	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	35,212,092	29,740,508	26,240,508	15,579,534	
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	6,415,290	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	(343,706)	600,000	1,286,977	-	
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	6,071,584	7,100,000	11,060,974	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.