

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

January 31, 2026

MONTHLY REPORT INDEX

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

Local Funds	Budget	Received	Difference	Percent Received
Current Expense Tax Receipts	82,287,423	79,684,735	(2,602,688)	96.8%
Interest	1,300,000	686,432	(613,568)	52.8%
Choice	1,858,835	1,859,978	1,143	100.1%
Charter	(5,852,841)	(5,852,841)	0	100.0%
Miscellaneous	590,000	593,854	3,854	100.7%
Indirect	275,000	92,519	(182,481)	33.6%
June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	87,399,021	84,005,280	(3,393,741)	96.1%

State Funds	Budget	Received	Difference	Percent Received
Division II, AOC+ Occupat. Vocational	2,652,646	2,652,646	-	100.0%
Division II, Energy	2,241,870	2,241,870	-	100.0%
Division III, Equalization	6,025,833	6,025,833	-	100.0%
Cost Recovery + Tech block grant	50,000	-	(50,000)	0.0%
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
Formula Salaries & OEC's	118,846,633	109,790,807	(9,055,826)	92.4%
State Transportation	7,750,000	4,761,202	(2,988,798)	61.4%
Education Opportunity/Mental Health	3,636,855	3,636,855	-	100.0%
Related Service	1,831,495	1,509,869	(321,626)	82.4%
Safety and Security	755,712	755,712	-	100.0%
Unique Alternative	942,285	942,285	-	100.0%
Substitute Teacher Block Grant 05113	-	-	-	0.0%
HB200- High School Mental Health	640,540	640,540	-	100.0%
World Language Immersion	191,007	193,999	2,992	101.6%
Athletic Trainer Block Grant	154,749	154,749	-	100.0%
Academic Excellence Cash-In	8,597	8,597	-	100.0%
<i>Drivers Ed 05142 (give-back)</i>	-	-	-	0.0%
Other State Revenue	809,889	809,889	0	100.0%
Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,642,762	123,204,504	(12,438,258)	90.8%

Total State and Local Operating Budget	236,132,312	220,250,313	(15,881,999)	93.3%
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Tuition Funds	Budget	Received	Difference	Percent Received
Tuition Tax Receipts	17,235,150	16,607,298	(627,852)	96.4%
Other Tuition Revenue	750,000	-	(750,000)	0.0%
Charter Payments	(1,238,696)	(1,238,696)	-	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	18,790,858	18,483,006	(307,852)	98.4%

Same Period for the Prior Year

Budget	Received	Percent Received
73,656,482	70,069,839	95.1%
1,961,520	1,372,749	70.0%
2,202,276	2,188,991	99.4%
(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	74,909,556	94.5%

Budget	Received	Percent Received
2,920,416	2,890,339	99.0%
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	13,715,241	98.8%

Budget	Received	Percent Received
111,304,180	94,194,339	84.6%
7,317,316	5,548,290	75.8%
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	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	108,042,756	84.3%

221,294,365	196,667,553	88.9%
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Budget	Received	Percent Received
16,659,917	16,928,776	101.6%
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	20,607,775	109.9%

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

Other Local Funds	Budget	Received	Difference	Percent Received
Tuition Bush Program	230,000	161,686	(68,314)	70.3%
Erate	-	-	-	0.0%
Facility & Pool Rental	300,000	188,513	(111,487)	62.8%
Other Local Revenue	125,000	124,994	(6)	100.0%
June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,214,212	7,034,405	(179,807)	97.5%

Budget	Received	Percent Received
221,156	158,965	71.9%
26,000	32,886	126.5%
200,000	159,058	79.5%
200,000	146,775	73.4%
6,559,212	6,559,212	100.0%
7,206,368	7,056,896	97.9%

Debt Service Funds	Budget	Received	Difference	Percent Received
Debt Service Tax Receipts	4,665,673	4,502,173	(163,500)	96.5%
Interest Income	200,000	130,892	(69,108)	65.4%
June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,236,552	10,003,943	(232,609)	97.7%

Budget	Received	Percent Received
5,064,335	6,584,860	130.0%
225,016	178,034	79.1%
5,021,012	5,021,012	100.0%
10,310,363	11,783,906	114.3%

Technology Tax Funds	Budget	Received	Difference	Percent Received
Technology Maintenance Match	492,148	544,990	52,842	110.7%
June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,739,821	1,792,663	52,842	103.0%

Budget	Received	Percent Received
506,434	532,656	105.2%
921,048	921,048	100.0%
1,427,482	1,453,705	101.8%

Match Tax MCI/Reading Funds	Budget	Received	Difference	Percent Received
Minor Capital Tax Receipts	618,135	618,135	-	100.0%
Enhance MCI Tax Receipts	399,680	399,680	-	100.0%
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	789,355	653,711	(135,644)	82.8%
June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,975,520	2,961,505	(1,014,015)	74.5%

Budget	Received	Percent Received
764,378	903,497	118.2%
-	-	0.0%
1,143,786	1,198,012	104.7%
876,388	-	0.0%
737,459	737,459	100.0%
595,865	595,865	100.0%
4,117,876	3,434,833	83.4%

Federal Funds & Other Aid	Budget	Received	Difference	Percent Received
Title I	3,633,425	3,884,496	251,071	106.9%
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	351,933	75,000	127.1%
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	8,706,380	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%

Child Nutrition Funds	Budget	Received	Difference	Percent Received
State Cafeteria Salaries	1,792,273	1,792,273	-	100.0%
Child Nutrition Revenue	5,904,635	2,572,790	(3,331,845)	43.6%
June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,821,270	6,489,425	(3,331,845)	66.1%

Budget	Received	Percent Received
1,349,029	1,725,689	127.9%
5,928,299	2,067,156	34.9%
3,466,325	3,466,325	100.0%
10,743,653	7,259,170	67.6%

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 January 31, 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	69,134,176	58.40%	49,252,998
2	99940400	Division III/Local Salaries	67,221,582	38,463,756	57.22%	28,757,826
	Subtotal		185,608,755	107,597,932	57.97%	78,010,824
3	99900000	Board Of Ed/District Expenses	50,000	48,099	96.20%	1,901
4	99900200	Instructional Technology Refresh	560,462	-	0.00%	560,462
5	99910000	Public Information	110,000	5,879	5.34%	104,121
6	99910100	Superintendent	34,000	2,543	7.48%	31,457
7	99910110	Student Services	205,000	98,505	48.05%	106,495
8	99910115	Academic Achievement (Asst. Super)	105,000	1,401	1.33%	103,599
9	99920000	Curriculum & Instruction	2,274,000	2,014,152	88.57%	259,848
10	99920600	Technology	1,650,000	1,249,491	75.73%	400,509
11	99921000	Student Support Services	2,245,000	2,172,543	96.77%	72,457
12	99921050	Special Education	2,931,495	1,565,139	53.39%	1,366,355
13	99930400	Nurses	95,000	39,677	41.76%	55,323
14	99940000	Business Office/Finance	35,000	17,759	50.74%	17,241
15	99900300	District-Wide Services	4,010,000	2,430,597	60.61%	1,579,403
16	99940050	Facilities Management	3,997,000	2,370,288	59.30%	1,626,712
17	99950000	Human Resources	184,500	118,110	64.02%	66,390
18	99960200	Operations/Utilities	3,780,000	2,450,691	64.83%	1,329,309
19	99960300	Transportation (includes wages)	10,540,466	5,831,913	55.33%	4,708,553
20	99970675	Opportunity Fund	3,636,855	1,411,512	38.81%	2,225,343
21	99940100	Contingency	515,000	-	0.00%	515,000
22	99970650	Safety & Security	1,450,000	874,800	60.33%	575,200
23	99990050	Elementary Education Support	100,000	47,343	47.34%	52,657
24	99990060	Secondary Education Support	437,946	267,397	61.06%	170,549
25	Various	School Building Budgets (see pg. 5)	2,425,172	1,147,202	47.30%	1,277,970
26	99990200	Community Engagement	75,000	9,968	13.29%	65,032
27	99910120	Wilmington Learning Collaborative	75,000	3,091	4.12%	71,909
	SUBTOTAL OPERATING		41,521,896	24,178,100	58.23%	17,343,795

Prior Year Amounts

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	63,409,350	57.91%
62,938,248	35,449,492	56.32%
172,442,428	98,858,842	57.33%

30,000	24,830	82.77%
939,402	-	0.00%
110,000	8,961	8.15%
34,000	20,394	59.98%
205,000	98,953	48.27%
125,000	31,194	24.96%
2,236,516	1,788,396	79.96%
1,632,738	1,170,945	71.72%
1,980,000	2,139,832	108.07%
2,891,477	1,602,014	55.40%
125,000	92,387	73.91%
60,000	24,027	40.05%
3,995,000	2,441,941	61.12%
4,037,600	2,911,876	72.12%
174,500	132,487	75.92%
3,502,684	3,248,253	92.74%
9,974,903	6,164,487	61.80%
3,630,353	1,520,880	41.89%
515,000	-	0.00%
1,115,320	807,036	72.36%
154,000	34,509	22.41%
348,166	229,075	65.79%
2,357,909	1,325,577	56.22%
105,000	9,507	9.05%
250,000	19,954	7.98%
40,529,568	25,847,515	63.77%

	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	10,851,768	79.27%	2,838,382
30	9310108A	SITE	120,000	59,199	49.33%	60,801
31	9310510A	Charles W. Bush School	235,000	89,536	38.10%	145,464
32	99980000	Summer School	2,570,000	2,497,404	97.18%	72,596
	SUBTOTAL TUITION		17,057,435	13,497,907	79.13%	3,559,528

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	14,212	0.97%
13,199,996	10,529,299	79.77%
120,000	46,949	39.12%
235,000	122,810	52.26%
2,542,185	2,041,384	80.30%
17,567,119	12,754,654	72.61%

Total Operating and Tuition **244,188,086** **145,273,939** **59.49%** **98,914,148**

230,539,115 **137,461,010** **59.63%**

33	99970000	Debt Service	4,865,673	2,032,639	41.78%	2,833,035
34	99970200	Minor Capital Improvements	3,037,813	781,866	25.74%	2,255,947
35	99940500	Federal Funds - Title I	2,550,668	775,592	30.41%	1,775,076
36	99940501	Federal Funds - IDEA 611	2,885,309	1,064,773	36.90%	1,820,536
37	99940502	Federal Funds - Title II	719,332	212,927	29.60%	506,405
38	99940503	Federal Funds - Title III	30,000	7,616	25.39%	22,384
39	99940504	Federal Funds - Perkins	270,000	30,634	11.35%	239,366
40	99940410	Federal Funds - Title IV	300,000	114,051	38.02%	185,949
41	99940507	Federal Funds - IDEA 619	75,000	15,781	21.04%	59,219
42	99940505	Other State Federal Grants	1,000,896	294,803	29.45%	706,093
43	99960000	Child Nutrition Operations	8,468,416	5,140,524	60.70%	3,327,892
	Subtotal		24,203,107	10,471,205	43.26%	13,731,902

6,744,539	2,113,111	31.33%
2,784,549	213,678	7.67%
3,563,462	887,458	24.90%
3,175,272	606,360	19.10%
710,816	216,274	30.43%
74,039	13,834	18.68%
273,927	160,748	58.68%
437,546	118,562	27.10%
112,115	13,049	11.64%
715,917	87,400	12.21%
8,156,501	4,934,078	60.49%
26,748,683	9,364,552	35.01%

Total Expenses **268,391,194** **155,745,144** **58.03%** **112,646,050**

257,287,799 **146,825,562** **57.07%**

Percentage Comparison		
Salaries	15 of 26 pay cycles	57.69%
Operating	7 Months of 12 Months	58.33%
Fed Grants	4 Months of 12 Months	33.33%
Beginning October 1st		

Percentage Comparison FY 25		
Salaries	15 of 26 pay cycles	57.69%
Operating	7 Months of 12 Months	58.33%
Federal Grants	4 Months of 12 Months	33.33%
Beginning October 1st		

RESERVE BALANCE (APPROPRIATION 98036) - \$4,100,000 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 January 31, 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	28,107	25.18%	83,515	106,622	43,430	40.73%
2	9310112A	Carrcroft Elementary School	102,476	70,247	68.55%	32,229	97,476	74,866	76.80%
3	9310124A	Forwood Elementary School	82,376	32,204	39.09%	50,172	67,980	36,389	53.53%
4	9310128A	Lancashire Elementary School	102,230	45,990	44.99%	56,240	97,230	39,784	40.92%
5	9310130A	Lombardy Elementary School	95,112	48,779	51.29%	46,333	90,112	55,479	61.57%
6	9310132A	Maple Lane Elementary School	94,874	37,940	39.99%	56,934	89,874	51,616	57.43%
7	9310176A	Mount Pleasant Elementary School	140,477	62,517	44.50%	77,960	135,477	91,113	67.25%
8	9310151A	Claymont Elementary School	183,837	94,972	51.66%	88,865	178,837	68,944	38.55%
9	9310156A	David W. Harlan Elementary School	120,833	81,269	67.26%	39,564	115,833	81,377	70.25%
10	9310170A	Pierre S. Dupont Middle School	208,399	69,353	33.28%	139,046	200,508	125,551	62.62%
11	9310178A	Springer Middle School	183,906	66,802	36.32%	117,104	183,906	64,856	35.27%
12	9310180A	Talley Middle School	226,333	120,261	53.13%	106,072	226,333	139,821	61.78%
13	9310190A	Brandywine High School	206,600	83,797	40.56%	122,803	206,600	85,569	41.42%
14	9310194A	Concord High School	211,190	133,813	63.36%	77,377	206,214	127,170	61.67%
15	9310196A	Mount Pleasant High School	354,907	171,151	48.22%	183,756	354,907	239,612	67.51%
BUILDING SUBTOTAL			2,425,172	1,147,202	47.30%	1,277,970	2,357,909	1,325,577	56.22%

Operating Unit Expenditure Summary as of January 31, 2026
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	4,564	14,740	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	11,896	17,534	29,430
9	9310156A David W. Harlan Es	1,330	1,176	2,506
10	9310170A Pierre S. Dupont MS	5,288	17,718	23,006
11	9310176A Mount Pleasant ES	2,949	5,027	7,976
12	9310178A Springer Middle School	11,156	21,578	32,734
13	9310180A Talley Middle School	11,767	12,906	24,672
14	9310190A Brandywine High School	13,598	15,451	29,049
15	9310194A Concord High School	5,856	13,039	18,894
16	9310196A Mount Pleasant HS	9,143	17,519	26,662
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	1,907	3,762	5,669
23	99910115 Academic Achievement	4,110	827	4,937
24	99920000 Curriculum/Instructional	22,134	167,236	189,370
25	99920600 Technology (Instructional)	5,190	46,513	51,703
26	99921000 Support Services	50,252	19,910	70,161
27	99921050 Special Education	5,556	99,862	105,418
28	99930200 Special School Tuition Payment (Unique Alt.)	805,726	836,902	1,642,628
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	134,992	270,679	405,671
33	99940200 Division I Sal/Other State Prg	-	191,069	191,069
34	99940410 Competitive State Grants	36,622	239,459	276,081
35	99940500 Federal Funds A	137,370	1,157,721	1,295,091
36	99940501 Federal Funds B	16,721	1,178,544	1,195,264
37	99940502 Federal Funds C	37,162	225,548	262,710
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	31,423	31,423
40	99940505 Federal Funds F	42,788	296,032	338,820
42	99940507 Federal Funds H	5,694	22,354	28,048
43	99940508 Federal Funds I	-	16,119	16,119
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	40	92,693	92,732
47	99960300 State Transportation	1,049	677,327	678,376
49	99970100 Major Cap	4,532,095	14,707	4,546,802
50	99970200 Minor Cap	170,673	2,165,416	2,336,089
51	99970650 Safety & Security	9,821	99,963	109,785
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	395,281	435,959	831,241
57	99990950 Filter First	5,000	429	5,429
Total		6,627,213	10,526,371	17,153,585

**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 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)	35,203,972	29,203,972	24,903,972	19,163,972	14,363,972	\$ 8,763,972
Division II (00159, 05165)	-	1,297,090	1,287,090	1,252,090	1,237,090	415,650	2,501,528	2,377,271	1,877,271	1,377,271	777,271	177,271	-
Division III (05186)	-	584,936	-	-	-	-	-	53,550	53,550	53,550	53,550	-	-
Education Sustainment (05289)	-	1,946,183	-	-	-	-	173,997	173,997	173,997	173,997	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)	37,808,790	31,308,790	26,508,790	20,168,790	14,541,243	
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	500,000	1,950,000	500,000	2,700,000	400,000	
Local Funds Transfer In (98000)	-	3,000,000	-	-	-	-	1,500,000	-	-	-	2,000,000	-	\$ 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	500,000	1,950,000	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	45,742,780	38,308,790	33,258,790	27,008,790	24,868,790	14,941,243	
MONTHLY EXPENDITURES													
Local Funds (98000)	3,675,361	3,453,255	5,979,720	9,717,803	7,026,593	7,634,248	7,782,190	6,500,000	6,250,000	6,240,000	9,500,000	6,000,000	
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	151,800	500,000	500,000	600,000	600,000	177,271	
Division III (05186)	4,838,081	584,936	-	-	549,266	-	-	-	-	-	53,550	-	
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	7,933,990	7,000,000	6,750,000	6,840,000	10,327,547	6,177,271	

Cash needs covered by State funds through 1/31/26: (14,985,509)

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.