

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

April 30, 2026

MONTHLY REPORT INDEX

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Brandywine School District Financial Report - Revenue
As of April 30, 2026

				Percent
	Budget	Received	Difference	Received
Local Funds				
1 Current Expense Tax Receipts	82,287,423	82,489,958	202,535	100.2%
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	233,457	(41,543)	84.9%
7 June 30 Opening	6,940,604	6,940,604	-	100.0%
Local Fund Total	87,399,021	87,408,809	9,788	100.0%

				Percent
	Budget	Received	Difference	Received
State Funds				
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	445,916	395,916	891.8%
12 Educational Sustainment Fund	2,120,180	2,120,180	-	100.0%
Total Discretionary State Revenue	13,090,529	13,486,445	395,916	103.0%

				Percent
	Budget	Received	Difference	Received
Categorical State Funds				
13 Formula Salaries & OEC's	118,846,633	109,790,807	(9,055,826)	92.4%
14 State Transportation	7,750,000	7,874,442	124,442	101.6%
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	1,231,528	289,243	130.7%
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	206,964	15,957	108.4%
22 Athletic Trainer Block Grant	154,749	154,749	-	100.0%
23 Academic Excellence Cash-In	8,597	8,597	-	100.0%
24 <i>Drivers Ed 05142 (give-back)</i>	-	-	-	0.0%
25 Other State Revenue	809,889	1,271,198	461,309	157.0%
26 Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,642,762	127,081,261	(8,561,501)	93.7%

Total State and Local Operating Budget 236,132,312 227,976,515 (8,155,798) 96.5%

				Percent
	Budget	Received	Difference	Received
Tuition Funds				
27 Tuition Tax Receipts	17,235,150	17,206,276	(28,874)	99.8%
28 Other Tuition Revenue	750,000	772,681	22,681	103.0%
29 Charter Payments	(1,238,696)	(1,238,696)	-	100.0%
30 Tuition Payments Special School	(1,070,000)	(1,275,706)	(205,706)	119.2%
31 June 30 Balance	3,114,404	3,114,404	-	100.0%
Tuition Fund Total	18,790,858	18,578,959	(211,899)	98.9%

Same Period for the Prior Year

			Percent
	Budget	Received	Received
	73,656,482	72,941,155	99.0%
	1,961,520	1,801,295	91.8%
	2,202,276	2,244,120	101.9%
	(6,109,875)	(6,109,875)	100.0%
	625,000	587,389	94.0%
	300,065	319,936	106.6%
	6,607,946	6,607,946	100.0%
	79,243,414	78,391,966	98.9%

			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	7,328,032	100.1%
	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	218,222	125.6%
	137,944	137,944	100.0%
	300,516	300,516	100.0%
	16,222	16,222	100.0%
	542,104	580,221	107.0%
	40,002	40,002	100.0%
	128,164,788	110,700,096	86.4%

221,294,365 202,801,450 91.6%

			Percent
	Budget	Received	Received
	16,659,917	16,562,461	99.4%
	383,929	-	0.0%
	(1,043,659)	-	0.0%
	(1,147,745)	(1,070,531)	93.3%
	3,897,973	3,897,973	100.0%
	18,750,415	19,389,903	103.4%

Brandywine School District Financial Report - Revenue
As of April 30, 2026

	Budget	Received	Difference	Percent Received
Other Local Funds				
32 Tuition Bush Program	230,000	224,505	(5,495)	97.6%
33 Erate	-	-	-	0.0%
34 Facility & Pool Rental	300,000	290,679	(9,321)	96.9%
35 Other Local Revenue	125,000	279,333	154,333	223.5%
36 June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,214,212	7,353,729	139,517	101.9%

Budget	Received	Percent Received
221,156	237,170	107.2%
26,000	32,886	126.5%
200,000	273,296	136.6%
200,000	227,869	113.9%
6,559,212	6,559,212	100.0%
7,206,368	7,330,433	101.7%

	Budget	Received	Difference	Percent Received
Debt Service Funds				
37 Debt Service Tax Receipts	4,665,673	4,666,311	638	100.0%
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	10,215,077	(21,475)	99.8%

Budget	Received	Percent Received
5,064,335	5,053,562	99.8%
225,016	257,860	114.6%
5,021,012	5,021,012	100.0%
10,310,363	10,332,434	100.2%

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
40 Technology Maintenance Match	492,148	564,986	72,838	114.8%
41 June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,739,821	1,812,659	72,838	104.2%

Budget	Received	Percent Received
506,434	487,444	96.3%
921,048	921,048	100.0%
1,427,482	1,408,493	98.7%

	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	712,998	(76,357)	90.3%
47 June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,975,520	3,947,544	(27,976)	99.3%

Budget	Received	Percent Received
764,378	769,439	100.7%
-	-	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	4,177,163	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	3,154,408	14,073	100.4%
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	8,720,452	340,143	104.1%

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	4,942,947	(961,688)	83.7%
58 June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,821,270	8,859,582	(961,688)	90.2%

Budget	Received	Percent Received
1,349,029	1,725,689	127.9%
5,928,299	4,160,377	70.2%
3,466,325	3,466,325	100.0%
10,743,653	9,352,391	87.1%

BUSH

8,200,000	8,200,000	100.0%
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Reserve -98036

4,100,000	4,100,000	-	100.0%
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Operating Unit Expenditure Summary as of April 30, 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%	99,359,864	83.93%	99,359,864	83.93%	19,027,309
2	99940400	Division III/Local Salaries	67,221,582	-	0.00%	54,424,659	80.96%	54,424,659	80.96%	12,796,923
		Subtotal	185,608,755	-	0.00%	153,784,523	82.85%	153,784,523	82.85%	31,824,232
3	99900000	Board Of Ed/District Expenses	50,000	599	1.20%	49,562	99.12%	50,161	100.32%	(161)
4	99900200	Instructional Technology Refresh	560,462	-	0.00%	-	0.00%	-	0.00%	560,462
5	99910000	Public Information	110,000	62,341	56.67%	7,738	7.03%	70,079	63.71%	39,921
6	99910100	Superintendent	34,000	4,327	12.73%	16,805	49.43%	21,132	62.15%	12,868
7	99910110	Student Services	205,000	65,368	31.89%	132,929	64.84%	198,297	96.73%	6,703
8	99910115	Academic Achievement (Asst. Super)	105,000	6,260	5.96%	6,132	5.84%	12,392	11.80%	92,608
9	99920000	Curriculum & Instruction	2,274,000	204,926	9.01%	1,931,507	84.94%	2,136,433	93.95%	137,567
10	99920600	Technology	1,650,000	84,735	5.14%	1,236,334	74.93%	1,321,069	80.06%	328,931
11	99921000	Student Support Services	2,245,000	633,319	28.21%	1,754,950	78.17%	2,388,269	106.38%	(143,269)
12	99921050	Special Education	2,931,495	698,805	23.84%	1,327,845	45.30%	2,026,650	69.13%	904,845
13	99930400	Nurses	95,000	7,037	7.41%	34,333	36.14%	41,370	43.55%	53,630
14	99940000	Business Office/Finance	35,000	117	0.33%	15,979	45.65%	16,096	45.99%	18,904
15	99900300	District-Wide Services	4,010,000	205,783	5.13%	3,418,570	85.25%	3,624,354	90.38%	385,646
16	99940050	Facilities Management	3,997,000	658,350	16.47%	2,617,818	65.49%	3,276,168	81.97%	720,832
17	99950000	Human Resources	184,500	41,455	22.47%	118,098	64.01%	159,553	86.48%	24,947
18	99960200	Operations/Utilities	3,780,000	478,607	12.66%	3,027,551	80.09%	3,506,158	92.76%	273,842
19	99960300	Transportation (includes wages)	10,540,466	445,869	4.23%	8,009,864	75.99%	8,455,732	80.22%	2,084,734
20	99970675	Opportunity Fund	3,636,855	-	0.00%	2,167,171	59.59%	2,167,171	59.59%	1,469,684
21	99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
22	99970650	Safety & Security	1,450,000	75,507	5.21%	975,590	67.28%	1,051,097	72.49%	398,903
23	99990050	Elementary Education Support	100,000	17,507	17.51%	47,189	47.19%	64,696	64.70%	35,304
24	99990060	Secondary Education Support	437,946	42,518	9.71%	301,934	68.94%	344,452	78.65%	93,494
25	Various	School Building Budgets (see pg. 5)	2,425,172	203,271	8.38%	1,409,773	58.13%	1,613,044	66.51%	812,128
26	99990200	Community Engagement	75,000	2,768	3.69%	26,282	35.04%	29,050	38.73%	45,950
27	99910120	Wilmington Learning Collaborative	75,000	-	0.00%	5,152	6.87%	5,152	6.87%	69,848
		SUBTOTAL OPERATING	41,521,896	3,939,468	9.49%	28,639,105	68.97%	32,578,574	78.46%	8,943,322

Prior Year Amounts

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	92,217,229	84.21%
62,938,248	50,612,557	80.42%
172,442,428	142,829,785	82.83%

30,000	28,047	93.49%
939,402	-	0.00%
110,000	41,471	37.70%
34,000	21,141	62.18%
205,000	128,558	62.71%
125,000	39,993	31.99%
2,236,516	2,000,955	89.47%
1,632,738	1,510,795	92.53%
1,980,000	2,142,896	108.23%
2,891,477	2,541,681	87.90%
125,000	66,274	53.02%
60,000	24,929	41.55%
3,995,000	3,712,962	92.94%
4,037,600	3,815,446	94.50%
174,500	165,238	94.69%
3,502,684	3,342,036	95.41%
9,974,903	8,927,930	89.50%
3,630,353	2,694,628	74.22%
515,000	-	0.00%
1,115,320	1,013,987	90.91%
154,000	46,951	30.49%
348,166	236,062	67.80%
2,357,909	1,826,774	77.47%
105,000	21,305	20.29%
250,000	19,954	7.98%
40,529,568	34,370,015	84.80%

	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	111,545	25.22%	15,071	3.41%	126,616	28.63%	315,669
29	99970020	Special Education Tuition Tax	13,690,150	2,527,671	18.46%	12,907,485	94.28%	15,435,157	112.75%	(1,745,006)
30	9310108A	SITE	120,000	6,142	5.12%	58,206	48.51%	64,348	53.62%	55,652
31	9310510A	Charles W. Bush School	235,000	14,693	6.25%	112,247	47.76%	126,940	54.02%	108,060
32	99980000	Summer School	2,570,000	8,588	0.33%	2,502,346	97.37%	2,510,934	97.70%	59,066
	SUBTOTAL TUITION		17,057,435	2,668,639	15.65%	15,595,355	91.43%	18,263,994	107.07%	(1,206,559)

Total Operating and Tuition

244,188,086	6,608,107	2.71%	198,018,984	81.09%	204,627,091	83.80%	39,560,995
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33	99970000	Debt Service	4,865,673	-	0.00%	4,559,053	93.70%	4,559,053	93.70%	306,621
34	99970200	Minor Capital Improvements	3,037,813	540,604	17.80%	551,490	18.15%	1,092,094	35.95%	1,945,719
35	99940500	Federal Funds - Title I	2,550,668	215,031	8.43%	1,521,234	59.64%	1,736,265	68.07%	814,403
36	99940501	Federal Funds - IDEA 611	2,885,309	178,871	6.20%	1,821,126	63.12%	1,999,997	69.32%	885,312
37	99940502	Federal Funds - Title II	719,332	1,000	0.14%	386,995	53.80%	387,995	53.94%	331,337
38	99940503	Federal Funds - Title III	30,000	35	0.12%	21,599	72.00%	21,634	72.11%	8,366
39	99940504	Federal Funds - Perkins	270,000	5,496	2.04%	128,493	47.59%	133,989	49.63%	136,011
40	99940410	Federal Funds - Title IV	300,000	8,134	2.71%	200,525	66.84%	208,658	69.55%	91,342
41	99940507	Federal Funds - IDEA 619	75,000	26,575	35.43%	56,156	74.87%	82,731	110.31%	(7,731)
42	99940505	Other State Federal Grants	1,000,896	146,034	14.59%	513,906	51.34%	659,940	65.93%	340,956
43	99960000	Child Nutrition Operations	8,468,416	20,456	0.24%	7,480,566	88.33%	7,501,022	88.58%	967,394
	Subtotal		24,203,107	1,142,236	4.72%	17,241,143	71.24%	18,383,379	75.95%	5,819,728

Total Expenses

268,391,194	7,750,344	2.89%	215,260,127	80.20%	223,010,470	83.09%	45,380,723
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Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	187,872	12.78%
13,199,996	12,949,717	98.10%
120,000	58,258	48.55%
235,000	152,570	64.92%
2,542,185	2,163,593	85.11%
17,567,119	15,512,010	88.30%

230,539,115	192,711,811	83.59%
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6,744,539	5,039,137	74.71%
2,784,549	1,386,048	49.78%
3,563,462	1,646,671	46.21%
3,175,272	1,386,802	43.68%
710,816	365,801	51.46%
74,039	17,399	23.50%
273,927	248,827	90.84%
437,546	224,239	51.25%
112,115	27,749	24.75%
715,917	133,737	18.68%
8,156,501	7,282,234	89.28%
26,748,683	17,758,643	66.39%

257,287,799	210,470,453	81.80%
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Percentage Comparison			
Salaries	21 of 26 pay cycles	80.77%	
Operating	10 Months of 12 Months	83.33%	
Fed Grants	7 Months of 12 Months	58.33%	
	Beginning October 1st		

Percentage Comparison FY 25			
Salaries	21 of 26 pay cycles	80.77%	
Operating	10 Months of 12 Months	83.33%	
Federal Grants	7 Months of 12 Months	58.33%	
	Beginning October 1st		

School Building Expenditure Summary as of April 30, 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	9,427	8.45%	32,753	29.34%	42,179	37.79%	69,443	106,622	73,398	68.84%
2	9310112A	Carrcroft Elementary School	102,476	9,781	9.54%	78,423	76.53%	88,204	86.07%	14,272	97,476	85,242	87.45%
3	9310124A	Forwood Elementary School	82,376	3,015	3.66%	46,147	56.02%	49,163	59.68%	33,213	67,980	53,186	78.24%
4	9310128A	Lancashire Elementary School	102,230	6,173	6.04%	57,674	56.42%	63,847	62.45%	38,383	97,230	53,507	55.03%
5	9310130A	Lombardy Elementary School	95,112	6,477	6.81%	54,289	57.08%	60,766	63.89%	34,346	90,112	64,449	71.52%
6	9310132A	Maple Lane Elementary School	94,874	13,328	14.05%	66,054	69.62%	79,382	83.67%	15,492	89,874	73,175	81.42%
7	9310176A	Mount Pleasant Elementary School	140,477	9,581	6.82%	80,731	57.47%	90,312	64.29%	50,165	135,477	142,728	105.35%
8	9310151A	Claymont Elementary School	183,837	29,098	15.83%	113,724	61.86%	142,822	77.69%	41,015	178,837	120,367	67.31%
9	9310156A	David W. Harlan Elementary School	120,833	5,701	4.72%	88,032	72.85%	93,733	77.57%	27,100	115,833	113,155	97.69%
10	9310170A	Pierre S. Dupont Middle School	208,399	16,799	8.06%	78,472	37.65%	95,271	45.72%	113,128	200,508	164,800	82.19%
11	9310178A	Springer Middle School	183,906	18,487	10.05%	96,262	52.34%	114,749	62.40%	69,157	183,906	100,263	54.52%
12	9310180A	Talley Middle School	226,333	8,248	3.64%	132,008	58.32%	140,257	61.97%	86,076	226,333	169,611	74.94%
13	9310190A	Brandywine High School	206,600	14,193	6.87%	104,033	50.35%	118,227	57.22%	88,373	206,600	127,903	61.91%
14	9310194A	Concord High School	211,190	18,053	8.55%	182,047	86.20%	200,100	94.75%	11,090	206,214	189,763	92.02%
15	9310196A	Mount Pleasant High School	354,907	34,911	9.84%	199,123	56.11%	234,033	65.94%	120,874	354,907	295,227	83.18%
BUILDING SUBTOTAL			2,425,172	203,271	122.92%	1,409,773	878.18%	1,613,044	66.51%	812,128	2,357,909	1,826,774	77.47%

Operating Unit Expenditure Summary as of April 30, 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	14,919	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	525	7,030	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	4,652	21,019	25,671
11	9310176A Mount Pleasant ES	-	5,027	5,027
12	9310178A Springer Middle School	7,170	25,480	32,651
13	9310180A Talley Middle School	4,603	16,295	20,899
14	9310190A Brandywine High School	5,319	17,118	22,437
15	9310194A Concord High School	672	8,944	9,616
16	9310196A Mount Pleasant HS	4,011	27,394	31,405
19	99900200 Long Range Plan/Strategic Plan	-	844,250	844,250
20	99910000 Public Communications	974	16,687	17,661
21	99910100 Superintendent	-	25,589	25,589
22	99910110 Student Services	45	4,167	4,212
23	99910115 Academic Achievment	-	827	827
24	99920000 Curriculum/Instructional	15,606	169,263	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	2,000	100,729	102,729
28	99930200 Special School Tuition Payment (Unique Alt.)	708,578	1,261,888	1,970,466
29	99930400 Nurses	2,513	1,778	4,290
30	99940000 Business Office/Finance	874	7,318	8,193
31	99900300 District Expenditures	17,500	164,876	182,376
32	99940050 Facilities Management	2,013	295,235	297,247
33	99940200 Division I Sal/Other State Prg	-	163,701	163,701
34	99940410 Competitive State Grants	18,665	277,295	295,959
35	99940500 Federal Funds A	66,079	1,335,052	1,401,130
36	99940501 Federal Funds B	139	1,182,830	1,182,969
37	99940502 Federal Funds C	34,569	270,209	304,778
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	31,423	31,423
40	99940505 Federal Funds F	39,110	315,990	355,100
42	99940507 Federal Funds H	227	38,136	38,363
43	99940508 Federal Funds I	-	18,953	18,953
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	506	677,537	678,043
49	99970100 Major Cap	4,540,885	26,918	4,567,802
50	99970200 Minor Cap	173,243	2,194,160	2,367,402
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	70,549	79,728
56	99910120 Wilmington Learning Collaborative	403,529	687,907	1,091,436
57	99990950 Filter First	157,806	42,875	200,680
Total		6,245,207	11,633,271	17,878,479

**Brandywine School District
FY26 CASH FLOW ANALYSIS**

3 Pays				3 Pays (see note)									
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Projected	June Projected	Projected Balance as of 6/30/26
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	18,768,962	14,763,962	\$ 9,163,962
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	1,786,999	-	-
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	20,729,958	14,763,962	
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	439,128	1,195,000	400,000	
Local Funds Transfer In (98000)		3,000,000	-	-	-	-	1,500,000	-	-	260,125	1,300,000	-	\$ 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	699,253	2,495,000	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	29,839,761	23,224,958	15,163,962	
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	9,009,825	6,500,000	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)	99,978	1,786,999	-	
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	9,109,803	8,460,996	6,000,000	

Note on 3 pay May: First pay in May was on 5/1, the cash impact hit BSD accounts on 4/30.

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.