

BRANDYWINE SCHOOL DISTRICT



MONTHLY FINANCIAL REPORT

May 31, 2026

MONTHLY REPORT INDEX

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

	Budget	Received	Difference	Percent Received
Local Funds				
1 Current Expense Tax Receipts	82,287,423	82,714,469	427,045	100.5%
2 Interest	1,300,000	1,429,269	129,269	109.9%
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	87,972,158	573,137	100.7%

	Budget	Received	Difference	Percent 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%

	Budget	Received	Difference	Percent Received
Categorical State Funds				
13 Formula Salaries & OEC's	118,846,633	115,803,879	(3,042,754)	97.4%
14 State Transportation	7,750,000	8,305,643	555,643	107.2%
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	227,773	36,766	119.2%
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	1,276,244	466,355	157.6%
26 Wilmington Learning Collaborative	75,000	-	(75,000)	0.0%
State Fund Total	135,642,762	133,551,390	(2,091,372)	98.5%

Total State and Local Operating Budget	236,132,312	235,009,993	(1,122,319)	99.5%
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	Budget	Received	Difference	Percent Received
Tuition Funds				
27 Tuition Tax Receipts	17,235,150	17,254,939	19,789	100.1%
28 Other Tuition Revenue	750,000	1,068,560	318,560	142.5%
29 Charter Payments	(1,238,696)	(1,238,696)	-	100.0%
30 Tuition Payments Special School	(1,070,000)	(1,620,543)	(550,543)	151.5%
31 June 30 Balance	3,114,404	3,114,404	-	100.0%
Tuition Fund Total	18,790,858	18,578,663	(212,195)	98.9%

Same Period for the Prior Year

	Budget	Received	Percent Received
	73,656,482	73,063,245	99.2%
	1,961,520	2,441,444	124.5%
	2,202,276	3,249,037	147.5%
	(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	80,159,123	101.2%

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

	Budget	Received	Percent Received
	111,304,180	105,689,132	95.0%
	7,317,316	7,328,305	100.2%
	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	941,044	64.0%
	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	589,829	108.8%
	40,002	40,002	100.0%
	128,164,788	122,216,258	95.4%

221,294,365	216,084,770	97.6%
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	Budget	Received	Percent Received
	16,659,917	16,590,606	99.6%
	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	19,418,048	103.6%

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

	Budget	Received	Difference	Percent Received
Other Local Funds				
32 Tuition Bush Program	230,000	249,123	19,123	108.3%
33 Erate	-	32,122	32,122	0.0%
34 Facility & Pool Rental	300,000	296,565	(3,435)	98.9%
35 Other Local Revenue	125,000	304,651	179,651	243.7%
36 June 30 Balance	6,559,212	6,559,212	-	100.0%
Other Local Fund Total	7,214,212	7,441,673	227,461	103.2%

Budget	Received	Percent Received
221,156	270,670	122.4%
26,000	32,886	126.5%
200,000	287,388	143.7%
200,000	230,019	115.0%
6,559,212	6,559,212	100.0%
7,206,368	7,380,175	102.4%

	Budget	Received	Difference	Percent Received
Debt Service Funds				
37 Debt Service Tax Receipts	4,665,673	4,679,986	14,313	100.3%
38 Interest Income	200,000	215,017	15,017	107.5%
39 June 30 Balance	5,370,879	5,370,879	-	100.0%
Debt Service Fund Total	10,236,552	10,265,882	29,330	100.3%

Budget	Received	Percent Received
5,064,335	5,063,030	100.0%
225,016	280,567	124.7%
5,021,012	5,021,012	100.0%
10,310,363	10,364,609	100.5%

	Budget	Received	Difference	Percent Received
Technology Tax Funds				
40 Technology Maintenance Match	492,148	566,574	74,426	115.1%
41 June 30 Balance	1,247,673	1,247,673	-	100.0%
Debt Service Fund Total	1,739,821	1,814,247	74,426	104.3%

Budget	Received	Percent Received
506,434	488,321	96.4%
921,048	921,048	100.0%
1,427,482	1,409,369	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	328,033	(71,647)	82.1%
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	789,355	-	100.0%
47 June 30 Balance	148,352	148,352	-	100.0%
Match Tax/Reading Funds Total	3,975,520	3,952,254	(23,266)	99.4%

Budget	Received	Percent Received
764,378	772,039	101.0%
-	-	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	4,179,763	101.5%

	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	5,496,197	(408,438)	93.1%
58 June 30 Balance	2,124,362	2,124,362	-	100.0%
Child Nutrition Funds Total	9,821,270	9,412,832	(408,438)	95.8%

Budget	Received	Percent Received
1,349,029	1,725,689	127.9%
5,928,299	4,580,762	77.3%
3,466,325	3,466,325	100.0%
10,743,653	9,772,776	91.0%

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 May 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%	113,118,455	95.55%	113,118,455	95.55%	5,268,718
2	99940400	Division III/Local Salaries	67,221,582	-	0.00%	63,811,228	94.93%	63,811,228	94.93%	3,410,354
		Subtotal	185,608,755	-	0.00%	176,929,683	95.32%	176,929,683	95.32%	8,679,072
3	99900000	Board Of Ed/District Expenses	50,000	599	1.20%	51,015	102.03%	51,614	103.23%	(1,614)
4	99900200	Instructional Technology Refresh	560,462	560,400	99.99%	-	0.00%	560,400	99.99%	62
5	99910000	Public Information	110,000	14,865	13.51%	77,506	70.46%	92,371	83.97%	17,629
6	99910100	Superintendent	34,000	6,927	20.37%	24,505	72.07%	31,432	92.45%	2,568
7	99910110	Student Services	205,000	56,531	27.58%	116,571	56.86%	173,102	84.44%	31,898
8	99910115	Academic Achievement (Asst. Super)	105,000	59,510	56.68%	8,372	7.97%	67,882	64.65%	37,118
9	99920000	Curriculum & Instruction	2,274,000	180,600	7.94%	2,001,513	88.02%	2,182,113	95.96%	91,887
10	99920600	Technology	1,650,000	336,742	20.41%	1,275,729	77.32%	1,612,471	97.73%	37,529
11	99921000	Student Support Services	2,245,000	393,826	17.54%	1,994,589	88.85%	2,388,415	106.39%	(143,415)
12	99921050	Special Education	2,931,495	1,614,125	55.06%	1,934,723	66.00%	3,548,848	121.06%	(617,353)
13	99930400	Nurses	95,000	12,371	13.02%	46,008	48.43%	58,379	61.45%	36,621
14	99940000	Business Office/Finance	35,000	237	0.68%	16,507	47.16%	16,744	47.84%	18,256
15	99900300	District-Wide Services	4,010,000	139,895	3.49%	3,856,087	96.16%	3,995,982	99.65%	14,018
16	99940050	Facilities Management	3,997,000	930,342	23.28%	2,816,491	70.47%	3,746,833	93.74%	250,167
17	99950000	Human Resources	184,500	17,777	9.64%	161,409	87.48%	179,186	97.12%	5,314
18	99960200	Operations/Utilities	3,780,000	472,981	12.51%	3,265,476	86.39%	3,738,457	98.90%	41,543
19	99960300	Transportation (includes wages)	10,540,466	471,194	4.47%	9,306,688	88.29%	9,777,882	92.77%	762,584
20	99970675	Opportunity Fund	3,636,855	-	0.00%	2,520,129	69.29%	2,520,129	69.29%	1,116,726
21	99940100	Contingency	515,000	-	0.00%	-	0.00%	-	0.00%	515,000
22	99970650	Safety & Security	1,450,000	87,851	6.06%	1,207,886	83.30%	1,295,737	89.36%	154,263
23	99990050	Elementary Education Support	100,000	32,587	32.59%	52,333	52.33%	84,920	84.92%	15,080
24	99990060	Secondary Education Support	437,946	49,519	11.31%	346,935	79.22%	396,453	90.53%	41,492
25	Various	School Building Budgets (see pg. 5)	2,425,172	321,043	13.24%	1,643,606	67.77%	1,964,648	81.01%	460,524
26	99990200	Community Engagement	75,000	414	0.55%	35,621	47.49%	36,035	48.05%	38,965
27	99910120	Wilmington Learning Collaborative	75,000	-	0.00%	5,839	7.79%	5,839	7.79%	69,161
		SUBTOTAL OPERATING	41,521,896	5,760,335	13.87%	32,765,538	78.91%	38,525,873	92.78%	2,996,023

Prior Year Amounts		
Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
109,504,180	104,498,629	95.43%
62,938,248	57,912,438	92.01%
172,442,428	162,411,067	94.18%

30,000	29,994	99.98%
939,402	935,700	99.61%
110,000	102,377	93.07%
34,000	22,436	65.99%
205,000	150,717	73.52%
125,000	83,701	66.96%
2,236,516	2,122,810	94.92%
1,632,738	1,589,646	97.36%
1,980,000	2,233,878	112.82%
2,891,477	2,532,819	87.60%
125,000	74,913	59.93%
60,000	25,158	41.93%
3,995,000	3,874,545	96.98%
4,037,600	3,957,934	98.03%
174,500	171,381	98.21%
3,502,684	3,769,456	107.62%
9,974,903	9,910,901	99.36%
3,630,353	3,369,893	92.83%
515,000	-	0.00%
1,115,320	1,043,985	93.60%
154,000	55,315	35.92%
348,166	270,951	77.82%
2,357,909	1,984,163	84.15%
105,000	21,690	20.66%
250,000	29,937	11.97%
40,529,568	38,364,300	94.66%

	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	132,395	29.93%	73,415	16.60%	205,810	46.53%	236,475
29	99970020	Special Education Tuition Tax	13,690,150	2,704,799	19.76%	13,699,890	100.07%	16,404,688	119.83%	(2,714,538)
30	9310108A	SITE	120,000	38,205	31.84%	59,043	49.20%	97,248	81.04%	22,752
31	9310510A	Charles W. Bush School	235,000	15,146	6.45%	131,614	56.01%	146,760	62.45%	88,240
32	99980000	Summer School	2,570,000	93,065	3.62%	2,502,869	97.39%	2,595,934	101.01%	(25,934)
	SUBTOTAL TUITION		17,057,435	2,983,610	17.49%	16,466,831	96.54%	19,450,440	114.03%	(2,393,005)

Prior Year Budget Amount	Prior Year Obligated	Percent Obligated
1,469,938	203,698	13.86%
13,199,996	13,475,094	102.08%
120,000	63,776	53.15%
235,000	163,061	69.39%
2,542,185	2,208,363	86.87%
17,567,119	16,113,992	91.73%

Total Operating and Tuition

244,188,086	8,743,944	3.58%	226,162,053	92.62%	234,905,997	96.20%	9,282,090
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230,539,115	216,889,360	94.08%
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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	1,669,393	54.95%	574,836	18.92%	2,244,230	73.88%	793,583
35	99940500	Federal Funds - Title I	2,550,668	183,072	7.18%	1,914,194	75.05%	2,097,266	82.22%	453,402
36	99940501	Federal Funds - IDEA 611	2,885,309	161,146	5.59%	2,180,678	75.58%	2,341,823	81.16%	543,486
37	99940502	Federal Funds - Title II	719,332	1,000	0.14%	450,280	62.60%	451,280	62.74%	268,052
38	99940503	Federal Funds - Title III	30,000	-	0.00%	21,634	72.11%	21,634	72.11%	8,366
39	99940504	Federal Funds - Perkins	270,000	-	0.00%	139,492	51.66%	139,492	51.66%	130,508
40	99940410	Federal Funds - Title IV	300,000	6,484	2.16%	233,079	77.69%	239,563	79.85%	60,437
41	99940507	Federal Funds - IDEA 619	75,000	20,393	27.19%	68,546	91.39%	88,939	118.59%	(13,939)
42	99940505	Other State Federal Grants	1,000,896	119,438	11.93%	611,180	61.06%	730,618	73.00%	270,278
43	99960000	Child Nutrition Operations	8,468,416	19,039	0.22%	8,391,483	99.09%	8,410,522	99.32%	57,894
	Subtotal		24,203,107	2,179,964	9.01%	19,144,455	79.10%	21,324,419	88.11%	2,878,689

6,744,539	5,195,664	77.04%
2,784,549	2,450,180	87.99%
3,563,462	2,017,101	56.61%
3,175,272	1,796,994	56.59%
710,816	429,303	60.40%
74,039	19,120	25.82%
273,927	258,203	94.26%
437,546	291,900	66.71%
112,115	33,697	30.06%
715,917	163,932	22.90%
8,156,501	8,244,948	101.08%
26,748,683	20,901,041	78.14%

Total Expenses

268,391,194	10,923,908	4.07%	245,306,507	91.40%	256,230,415	95.47%	12,160,779
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257,287,799	237,790,401	92.42%
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Percentage Comparison

Salaries	24 of 26 pay cycles	92.31%
Operating	11 Months of 12 Months	91.67%
Fed Grants	8 Months of 12 Months	66.67%
Beginning October 1st		

Percentage Comparison FY 25

Salaries	24 of 26 pay cycles	92.31%
Operating	11 Months of 12 Months	91.67%
Federal Grants	8 Months of 12 Months	66.67%
Beginning October 1st		

School Building Expenditure Summary as of May 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 Budget Amount	Prior Year Obligated	Percent Obligated
1	9310110A Hanby Elementary School	111,622	15,737	14.10%	47,782	42.81%	63,520	56.91%	48,102	106,622	81,101	76.06%
2	9310112A Carrcroft Elementary School	102,476	9,253	9.03%	88,482	86.34%	97,735	95.37%	4,741	97,476	88,264	90.55%
3	9310124A Forwood Elementary School	82,376	8,045	9.77%	55,658	67.57%	63,703	77.33%	18,673	67,980	58,616	86.23%
4	9310128A Lancashire Elementary School	102,230	12,875	12.59%	63,077	61.70%	75,953	74.30%	26,277	97,230	59,067	60.75%
5	9310130A Lombardy Elementary School	95,112	14,170	14.90%	65,277	68.63%	79,447	83.53%	15,665	90,112	68,221	75.71%
6	9310132A Maple Lane Elementary School	94,874	11,966	12.61%	76,885	81.04%	88,851	93.65%	6,023	89,874	84,919	94.49%
7	9310176A Mount Pleasant Elementary School	140,477	17,005	12.11%	98,537	70.14%	115,543	82.25%	24,934	135,477	136,392	100.68%
8	9310151A Claymont Elementary School	183,837	25,144	13.68%	137,964	75.05%	163,108	88.72%	20,729	178,837	128,383	71.79%
9	9310156A David W. Harlan Elementary School	120,833	6,133	5.08%	100,855	83.47%	106,989	88.54%	13,844	115,833	118,763	102.53%
10	9310170A Pierre S. Dupont Middle School	208,399	29,406	14.11%	100,233	48.10%	129,639	62.21%	78,760	200,508	191,258	95.39%
11	9310178A Springer Middle School	183,906	36,031	19.59%	113,977	61.98%	150,008	81.57%	33,898	183,906	124,443	67.67%
12	9310180A Talley Middle School	226,333	13,219	5.84%	134,336	59.35%	147,555	65.19%	78,778	226,333	190,861	84.33%
13	9310190A Brandywine High School	206,600	58,977	28.55%	124,879	60.44%	183,856	88.99%	22,744	206,600	143,718	69.56%
14	9310194A Concord High School	211,190	10,568	5.00%	199,193	94.32%	209,760	99.32%	1,430	206,214	205,867	99.83%
15	9310196A Mount Pleasant High School	354,907	52,513	14.80%	236,470	66.63%	288,983	81.42%	65,924	354,907	304,289	85.74%
BUILDING SUBTOTAL		2,425,172	321,043	13.24%	1,643,606	67.77%	1,964,648	81.01%	460,524	2,357,909	1,984,163	84.15%

Operating Unit Expenditure Summary as of May 31, 2026
Prior Year Appropriation Expenditures

	Operating Unit	Encumbered Amount	Expended Amount	Total Funds Obligated
1	9310108A SITE Program	-	6,491	6,491
2	9310110A Hanby Elementary School	-	14,919	14,919
3	9310112A Carrcroft Elementary School	-	6,485	6,485
4	9310124A Forwood Elementary School	-	1,098	1,098
5	9310128A Lancashire Elementary School	1,944	7,030	8,974
6	9310130A Lombardy Elementary School	-	873	873
7	9310132A Maple Lane Elementary School	-	3,079	3,079
8	9310151A Claymont Elementary School	-	17,534	17,534
9	9310156A David W. Harlan Es	-	1,653	1,653
10	9310170A Pierre S. Dupont MS	-	16,693	16,693
11	9310176A Mount Pleasant ES	-	5,027	5,027
12	9310178A Springer Middle School	-	25,480	25,480
13	9310180A Talley Middle School	3,307	30,010	33,317
14	9310190A Brandywine High School	4,538	27,436	31,974
15	9310194A Concord High School	-	8,944	8,944
16	9310196A Mount Pleasant HS	1,928	34,910	36,838
19	99900200 Long Range Plan/Strategic Plan	-	844,250	844,250
20	99910000 Public Communications	-	16,687	16,687
21	99910100 Superintendent	-	25,589	25,589
22	99910110 Student Services	-	31,747	31,747
23	99910115 Academic Achievement	-	827	827
24	99920000 Curriculum/Instructional	11,998	169,263	181,261
25	99920600 Technology (Instructional)	-	46,513	46,513
26	99921000 Support Services	-	48,630	48,630
27	99921050 Special Education	2,000	100,729	102,729
28	99930200 Special School Tuition Payment (Unique Alt.)	608,232	1,455,484	2,063,716
29	99930400 Nurses	-	1,778	1,778
30	99940000 Business Office/Finance	-	7,318	7,318
31	99900300 District Expenditures	-	164,876	164,876
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	17,200	277,578	294,778
35	99940500 Federal Funds A	60,872	1,340,397	1,401,268
36	99940501 Federal Funds B	8,133	1,187,039	1,195,171
37	99940502 Federal Funds C	12,541	292,187	304,728
38	99940503 Federal Funds D	-	56,792	56,792
39	99940504 Federal Funds E	-	31,423	31,423
40	99940505 Federal Funds F	36,960	318,457	355,417
42	99940507 Federal Funds H	15,238	38,175	53,412
43	99940508 Federal Funds I	-	23,216	23,216
44	99950000 Personnel/Hr	-	23,325	23,325
45	99960000 Child Nutrition Operations	-	10,015	10,015
46	99960200 Operations/Utilities	-	92,693	92,693
47	99960300 State Transportation	-	677,537	677,537
49	99970100 Major Cap	4,540,885	26,918	4,567,802
50	99970200 Minor Cap	126,318	2,208,259	2,334,577
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	122	70,549	70,671
56	99910120 Wilmington Learning Collaborative	408,856	795,962	1,204,818
57	99990950 Filter First	157,806	42,875	200,680
Total		6,020,887	12,042,408	18,063,295

												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 Actual	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	32,576,379	27,080,092	18,946,658	12,293,323	\$ 8,893,631				
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	101,071	-				
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	34,293,647	29,141,066	20,907,654	12,394,394					
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	1,920,557	919,002	616,267	397,404	1,200,308					
Local Funds Transfer In (98000)	-	3,000,000	-	-	-	-	1,500,000	-	-	260,125	-	1,400,000	\$ 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	1,920,557	919,002	876,392	397,404	2,600,308					
TOTAL AVAILABLE FUNDS	17,508,396	17,845,949	18,605,528	27,408,051	16,548,165	6,598,307	48,762,481	44,090,601	35,212,650	30,017,458	21,305,058	14,994,702					
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	7,050,739	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	1,685,928	101,071					
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	8,910,664	6,101,071					

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.