

Budget Variance Report

Month Ending January 31, 2018

Overview

- Reviewed by CFOC on March 6th.
- 58.33% of the Fiscal Year has transpired.
- We have received 93.98% of our expected annual revenue.
- Overall expenditures are under budget at 53.24%. With encumbrances, total obligated is at 55.13%.
- No new issues concerning specific operating units were noted.

Additional Details

- Credit card transactions totaled \$12,517.82.
- 85% of the carryover funds from previous budget years have been spent or encumbered as of January 31st.

Citizen Finance Oversight Committee

- A member of the committee will address the board.

Questions?

New Castle County tax collection efforts

- NCC has hired a company to increase efforts to collect on delinquent property taxes.
- They are requesting to partner with the school districts in this effort.
- Colonial has \$1.7 million in delinquent taxes as of September 2017.
- The vendor will receive a commission of between 7.74% and 12.74% of the amount collected, depending on the age of the debt.
- Vendor was selected because of extensive experience with government entities, compassionate collection techniques and comprehensive employee training.
- CFOC will offer recommendation on action for the Board.

Questions?

Power of

Partnership

Leadership & Learning

Innovation

Access & Opportunity

Community

Student

State

Families



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of January 2018**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	6-Mar-18
Board of Education Approval:	13-Mar-18
Portion of Fiscal Year Expired:	58.33%





**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF REVENUE**

REVENUE	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	2,143,730	2,158,035.85	100.67%	14,305.85
Division III Equalization	4,878,773	4,928,140.00	101.01%	49,367.00
Educational Sustainment	2,088,786	2,088,786.00	100.00%	-
Excellence/Admin Option	275,000	290,588.00	105.67%	15,588.00
SUBTOTAL	9,386,289	9,465,549.85	100.84%	79,260.85
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	62,363,765	57,080,594.98	91.53%	(5,283,170.16)
Cafeteria Salaries	2,218,925	1,305,250.00	58.82%	(913,675.00)
Division II Costs, AOC - Voc	194,332	194,332.00	100.00%	-
Division II Costs, Energy	1,734,954	1,734,954.27	100.00%	0.27
State Transportation	5,401,661	4,548,904.91	84.21%	(852,755.91)
Drivers Ed	13,342	13,342.00	100.00%	-
Unique Alternative	1,068,082	1,068,082.15	100.00%	0.15
Related Services	349,214	349,214.00	100.00%	-
Professional Development	115,132	115,132.00	100.00%	-
Technology Block Grant	166,949	166,949.00	100.00%	-
Other State Revenue	235,000	287,114.09	122.18%	52,114.09
John G. Leach	7,182,736	6,428,503.50	89.50%	(754,232.50)
ECAP (Pre-K State grant)	284,640	284,640.00	100.00%	-
Minor Capital Improvements	699,639	699,639.00	100.00%	-
SUBTOTAL	82,028,371	74,276,651.90	90.55%	(7,751,719.06)
TOTAL STATE REVENUE	91,414,660	83,742,202	91.61%	(7,672,458.21)



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF REVENUE

	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	42,608,909	42,272,893.80	99.21%	(336,015.20)
Interest	315,000	113,206.73	35.94%	(201,793.27)
Athletics	19,000	17,472.00	91.96%	(1,528.00)
Indirect Costs	330,000	133,094.10	40.33%	(196,905.90)
CSCRP	80,000	51,367.97	64.21%	(28,632.03)
Building Rental	22,000	19,567.50	88.94%	(2,432.50)
SUBTOTAL	43,374,909	42,607,602.10	98.23%	(767,306.90)
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	4,373,297	4,135,811.11	94.57%	(237,485.83)
Tuition Receipts (excl. Leach)	7,045,776	7,464,545.39	105.94%	418,768.97
John G. Leach (tuition revenue)	3,800,000	2,800,000.00	73.68%	(1,000,000.00)
Match Tax Receipts	868,828	1,241,616.82	142.91%	372,788.74
Technology Maintenance Match	443,161	375.06	0.08%	(442,785.94)
Cafeteria	6,455,000	5,205,491.43	80.64%	(1,249,508.57)
Donations	105,000	64,973.77	61.88%	(40,026.23)
Other Local Revenue	540,000	189,604.20	35.11%	(350,395.80)
SUBTOTAL	23,631,062	21,102,417.78	89.30%	(2,528,644.67)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF REVENUE**

	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>OTHER LOCAL FUNDS</u>				
Charter (Reduction)	(5,414,707)	(5,414,707.11)	100.00%	-
Choice (Reduction)	(1,011,739)	(1,092,831.07)	108.02%	(81,092.02)
Reserve funds	(1,416,882)	-	0.00%	1,416,882.00
SUBTOTAL	(7,843,328)	(6,507,538.18)	82.97%	1,335,789.98
TOTAL LOCAL REVENUE	59,162,643	57,202,481.70	96.69%	(1,960,161.59)
<u>FEDERAL REVENUE</u>				
IDEA Part B	2,631,427	2,631,427.00	100.00%	-
IDEA Pre-K	98,037	98,037.00	100.00%	-
Title I	4,206,001	4,206,001.00	100.00%	-
Title II	773,021	773,021.00	100.00%	-
Title III	89,467	89,467.00	100.00%	-
Perkins	266,882	278,818.32	104.47%	11,936.32
Title IV	154,435	154,480.00	100.03%	45.00
Other Federal Funds	100,000	155,170.00	155.17%	55,170.00
TOTAL FEDERAL REVENUE	8,319,270	8,386,421.32	100.81%	67,151.32
TOTAL REVENUE	158,896,573	149,331,104.77	93.98%	(9,565,468.48)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
Operating	Program							
Unit	Code							
DISCRETIONARY SCHOOL BUDGETS								
9340410A	95437	Carrie Downie Library	3,200	-	1,324.00	1,876.00	41.38%	41.38%
9340410A	99999	Carrie Downie Elementary	50,070	5,176.12	34,589.88	10,304.00	79.42%	69.08%
9340412A	95437	Castle Hills Library	5,034	2,467.75	1,803.35	762.90	84.85%	35.82%
9340412A	99999	Castle Hills Elementary	71,225	2,221.86	61,496.04	7,507.10	89.46%	86.34%
9340418A	95437	Pleasantville Library	3,840	-	-	3,840.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	51,995	6,710.75	30,618.51	14,665.74	71.79%	58.89%
9340420A	95437	Wilmington Manor Library	3,036	-	2,472.50	563.50	81.44%	81.44%
9340420A	99999	Wilmington Manor Elementary	36,230	1,382.79	21,327.65	13,519.56	62.68%	58.87%
9340422A	95437	Wilbur Library	9,012	599.00	1,500.00	6,913.00	23.29%	16.64%
9340422A	99999	Wilbur Elementary	138,710	16,873.28	57,106.42	64,730.30	53.33%	41.17%
9340427A	95437	Southern Library	6,960	3,318.62	580.80	3,060.58	56.03%	8.34%
9340427A	99999	Southern Elementary	99,305	3,981.26	57,015.80	38,307.94	61.42%	57.41%
9340432A	95437	New Castle Library	4,568	-	-	4,568.00	0.00%	0.00%
9340432A	99999	New Castle Elementary	69,515	144.57	41,394.34	27,976.09	59.76%	59.55%
9340456A	95437	Eisenberg Library	4,124	215.70	-	3,908.30	5.23%	0.00%
9340456A	99999	Eisenberg Elementary	56,805	2,064.25	34,749.56	19,991.19	64.81%	61.17%
9340470A	95437	Gunning Bedford Library	8,744	-	-	8,744.00	0.00%	0.00%
9340470A	99999	Gunning Bedford Middle	133,295	4,792.48	66,971.70	61,530.82	53.84%	50.24%
9340474A	95437	George Read Library	5,992	-	-	5,992.00	0.00%	0.00%
9340474A	99999	George Read Middle	99,555	6,116.50	37,760.41	55,678.09	44.07%	37.93%
9340476A	95437	McCullough Library	5,816	-	-	5,816.00	0.00%	0.00%
9340476A	99999	McCullough Middle	97,530	3,622.26	44,306.72	49,601.02	49.14%	45.43%
9340522A	99530	Wallin (Regular Ed)	2,000	-	-	2,000.00	0.00%	0.00%
9340490A	95048	William Penn - ROTC	4,600	-	1,288.27	3,311.73	28.01%	28.01%
9340490A	95073	William Penn - Music Choir	29,000	8,813.34	14,099.04	6,087.62	79.01%	48.62%
9340490A	95437	William Penn - Library	20,000	11.58	13,162.04	6,826.38	65.87%	65.81%
9340490A	95468	William Penn - Summer School	10,000	-	-	10,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	145,000	5,719.65	69,852.36	69,427.99	52.12%	48.17%
9340490A	99999	William Penn High School	260,815	6,770.03	129,932.87	124,112.10	52.41%	49.82%
		SUBTOTAL - DISCRET. SCHOOLS	1,435,976	81,001.79	723,352.26	631,621.95	56.01%	50.37%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
Operating	Program							
Unit	Code							
DISCRETIONARY DIVISION/DEPARTMENT BUDGETS								
99900000	99999	Board of Education	27,000	-	25,424.76	1,575.24	94.17%	94.17%
99900100	99999	Legal	76,000	23,341.76	16,658.24	36,000.00	52.63%	21.92%
99900300	95228	Substitutes & Homebound	950,000	51,672.82	232,870.17	665,457.01	29.95%	24.51%
99900300	95260	Community & Schools	50,000	-	-	50,000.00	0.00%	0.00%
99900300	95494	Teacher of the Year	7,500	333.46	554.42	6,612.12	11.84%	7.39%
99900300	99999	General District Expenses	700,994	-	486,473.25	214,521.05	69.40%	69.40%
99910000	95052	Marketing	60,000	-	19,288.44	40,711.56	32.15%	32.15%
99910000	99999	Public Communications	20,000	-	13,831.43	6,168.57	69.16%	69.16%
99910010	95411	Copy Center	240,000	25,165.26	98,642.49	116,192.25	51.59%	41.10%
99910010	99999	District Administration	90,000	-	12,358.19	77,641.81	13.73%	13.73%
99910010	95405	District Choice	5,000	-	248.00	4,752.00	4.96%	4.96%
99910100	99999	Superintendent	18,000	-	2,285.55	15,714.45	12.70%	12.70%
99910110	95255	Middle School Redesign	40,000	2,320.50	10,863.15	26,816.35	32.96%	27.16%
99970600	95060	Preschool Expansion	157,000	373.99	52,847.85	103,778.16	33.90%	33.66%
99970675	95430	Elementary Wellness	85,000	-	44,523.82	40,476.18	52.38%	52.38%
99910110	99999	Assistant Superintendent	5,500	-	712.11	4,787.89	12.95%	12.95%
99920000	99999	Curriculum/Instruction	115,000	1,911.21	25,891.40	87,197.39	24.18%	22.51%
99920000	95435	Common Core/Curriculum	250,000	-	7,470.30	242,529.70	2.99%	2.99%
99920000	90850	Music/Art Curriculum	45,000	4,300.16	25,928.29	14,771.55	67.17%	57.62%
99920100	99999	Discipline Programs/SRO	371,000	76,185.48	314,272.52	(19,458.00)	105.24%	84.71%
99920700	99999	Athletics	50,000	-	6,160.24	43,839.76	12.32%	12.32%
99930300	99999	Special/Student Services	25,000	2,505.26	9,316.51	13,178.23	47.29%	37.27%
99940000	99999	Business Office	47,000	-	16,030.60	30,969.40	34.11%	34.11%
99940400	99999	Local Salaries & Benefits	35,395,001	180,947.28	19,724,791.08	15,489,262.38	56.24%	55.73%
99950000	99999	Personnel	36,000	252.06	15,150.28	20,597.66	42.78%	42.08%
99940050	99999	Facilities Maintenance	410,000	4,490.00	325,893.66	79,616.34	80.58%	79.49%
99960200	99531	Custodial Services	405,000	65,670.97	219,112.72	120,216.31	70.32%	54.10%
99960200	99999	Operations	9,500	2,000.00	270.20	7,229.80	23.90%	2.84%
99970680	99999	School Supervision	60,000	1,213.32	38,338.20	20,448.48	65.92%	63.90%
99970680	95488	Visiting Teachers	4,250	-	1,835.34	2,414.66	43.18%	43.18%
SUBTOTAL - DISCRETIONARY			39,754,745	442,683.53	21,748,043.21	17,564,018.30	55.82%	54.71%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
Operating	Program							
Unit	Code							
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	1,550,000	185,584.28	874,768.45	489,647.27	68.41%	56.44%
99960200	95419	Energy/Utilities	2,009,980	404,787.35	712,993.12	892,199.53	55.61%	35.47%
99960400	99999	Transportation	7,320,500	659,994.14	4,471,438.10	2,189,067.76	70.10%	61.08%
		SUBTOTAL - RESTRICTED/LOCAL	10,880,480	1,250,365.77	6,059,199.67	3,570,914.56	67.18%	55.69%
OTHER RESTRICTED BUDGETS								
99910120	99999	Contractual Services	475,000	182,044.32	142,515.68	150,440.00	68.33%	30.00%
99920200	99999	Extra Time	270,000	-	80,130.06	189,869.94	29.68%	29.68%
99920500	99999	Professional Development	115,132	2,117.79	29,752.23	83,261.98	27.68%	25.84%
99920800	99999	Drivers Education	13,342	-	6,243.37	7,098.63	46.79%	46.79%
99940200	99999	Division I Salaries	62,363,765	-	37,153,176.64	25,210,588.50	59.57%	59.57%
99940300	99999	Division II Vocational	194,332	1,500.00	37,204.04	155,627.96	19.92%	19.14%
99940410	95037	Immersion Funding	60,971	-	-	60,971.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	300,000	20,000.00	93,545.76	186,454.24	37.85%	31.18%
99940500	99999	Federal Funds	8,319,270	585,963.37	1,695,162.89	6,038,143.74	27.42%	20.38%
99940700	99999	Private Grants/Donations	95,000	8,060.38	27,011.51	59,928.11	36.92%	28.43%
99960000	99999	Child Nutrition Operations	9,745,000	115,294.00	5,044,543.00	4,585,163.00	52.95%	51.77%
99970000	99999	Debt Service	4,373,297	-	3,864,718.09	508,578.91	88.37%	88.37%
99970200	99999	Minor Capital	1,166,065	24,918.70	32,284.52	1,108,861.78	4.91%	2.77%
99970600	99768	ECAP (State Pre-K grant)	284,640	-	25,639.00	259,001.00	9.01%	9.01%
		SUBTOTAL - RESTRICTED	87,775,814	939,898.56	48,231,926.79	38,603,988.79	56.02%	54.95%
RESTRICTED TUITION FUNDED BUDGETS								
99970600	95030	Preschool	60,000	6,608.89	25,658.09	27,733.02	53.78%	42.76%
99970600	99532	PreK Payroll	500,000	-	205,355.19	294,644.81	41.07%	41.07%
9340410A	95236	Carrie Downie Exceptional Chlidren	7,200	1,932.67	918.98	4,348.35	39.61%	12.76%
9340412A	95236	Castle Hills Exceptional Chlidren	23,400	2,805.56	331.65	20,262.79	13.41%	1.42%
9340418A	95236	Pleasantville Exceptional Chlidren	9,000	-	-	9,000.00	0.00%	0.00%
9340420A	95236	Wilmington Manor Exceptional Chlidren	9,600	2,364.05	-	7,235.95	24.63%	0.00%
9340422A	95236	Wilbur Exceptional Chlidren	18,000	17,999.94	-	0.06	100.00%	0.00%
9340432A	95236	New Castle Exceptional Chlidren	10,800	-	-	10,800.00	0.00%	0.00%
9340456A	95236	Eisenberg Exceptional Chlidren	19,800	47.30	-	19,752.70	0.24%	0.00%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
Operating Program								
Unit	Code							
9340474A	95236	George Read Exceptional Chlidren	10,200	-	-	10,200.00	0.00%	0.00%
9340476A	95236	McCullough Exceptional Chlidren	23,400	755.50	-	22,644.50	3.23%	0.00%
9340427A	95217	Southern ILC	74,000	3,932.09	26,821.27	43,246.64	41.56%	36.24%
9340427A	99532	Southern ILC Payroll	375,000	-	115,720.17	259,279.83	30.86%	30.86%
9340427A	95207	Southern CASL	49,000	6,231.45	21,127.12	21,641.43	55.83%	43.12%
9340427A	99530	Southern CASL Payroll	245,000	-	-	245,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Chlidren	13,800	8,086.60	211.77	5,501.63	60.13%	1.53%
9340470A	95217	Gunning Bedford ILC	49,000	11,589.57	8,823.49	28,586.94	41.66%	18.01%
9340470A	99532	GB ILC Payroll	265,000	-	-	265,000.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	40,000	20,296.50	16,293.89	3,409.61	91.48%	40.73%
9340470A	99530	GB CASL Payroll	200,000	-	-	200,000.00	0.00%	0.00%
9340470A	95236	Gunning Bedford Exceptional Chlidren	4,200	-	-	4,200.00	0.00%	0.00%
9340490A	95207	WPHS CASL	40,000	5,075.00	1,429.98	33,495.02	16.26%	3.57%
9340490A	99530	WPHS CASL Payroll	125,000	-	-	125,000.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Chlidren	57,000	-	-	57,000.00	0.00%	0.00%
9340522A	99532	Wallin General Expenses	880,000	3,710.56	504,642.43	371,647.01	57.77%	57.35%
9340522A	99999	Wallin Principal	48,000	17,610.00	30,390.00	-	100.00%	63.31%
99920300	99999	LEP/ESL	420,000	-	158,691.63	261,308.37	37.78%	37.78%
99930200	95454	Private Placement	1,525,831	69,560.41	679,670.20	776,600.39	49.10%	44.54%
99930200	99999	In State Tuition	3,125,000	67,416.19	157,262.73	2,900,321.08	7.19%	5.03%
99930200	95037	Exceptional Children Payroll	300,000	-	-	300,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	40,000	2,897.75	5,683.33	31,418.92	21.45%	14.21%
		SUBTOTAL - TUITION	8,567,231	248,920.03	1,959,031.92	6,359,279.05	25.77%	22.87%
See detailed budget		Leach - Special School	10,482,327	38,463.07	5,875,220.80	4,568,643.13	56.42%	56.05%
TOTAL EXPENDITURES			158,896,573	3,001,332.75	84,596,774.65	71,298,465.78	55.13%	53.24%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
DETAIL COST CENTERS**

<u>EXPENDITURES</u>			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
General District Expenses - Summarized on page 6 - Detail of budget								
99900300	99999	Audit	15,000	-	-	15,000.00	0.00%	0.00%
		Insurance	178,923	-	181,170.00	(2,247.00)	101.26%	101.26%
		Data Service Center	407,071	-	305,303.25	101,767.75	75.00%	75.00%
		Contingency	100,000	-	-	100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			700,994	-	486,473.25	214,520.75	69.40%	69.40%
Child Nutrition Operations - Summarized on page 7 - Detail of budget								
99960000	99999	Personnel	5,000,000	-	2,819,445.42	2,180,554.58	56.39%	56.39%
		Food	3,000,000	-	1,524,982.59	1,475,017.41	50.83%	50.83%
		Miscellaneous	100,000	-	34,898.23	65,101.77	34.90%	34.90%
		Supplies	375,000	-	242,682.62	132,317.38	64.72%	64.72%
		Indirect Cost	175,000	-	87,500.00	87,500.00	50.00%	50.00%
		Equipment Repair	95,000	-	69,777.94	25,222.06	73.45%	73.45%
		Equipment	1,000,000	115,294.00	265,256.20	619,449.80	38.06%	26.53%
TOTAL EXPENDITURES			9,745,000	115,294.00	5,044,543.00	4,585,163.00	52.95%	51.77%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
DETAIL COST CENTERS**

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
Transportation - Summarized on page 7 - Detail of budget								
99960400	99999	Personnel	4,600,000	-	2,602,754.57	1,997,245.43	56.58%	56.58%
		Professional Development	7,500	-	1,413.36	6,086.64	18.84%	18.84%
		Energy	35,000	1,735.42	15,802.00	17,462.58	50.11%	45.15%
		Contractor Payments	2,650,000	513,777.62	1,442,038.12	694,184.26	73.80%	54.42%
		Bus Maintenance	405,000	71,609.60	229,835.15	103,555.25	74.43%	56.75%
		Fuel	300,000	63,327.15	173,550.59	63,122.26	78.96%	57.85%
		Miscellaneous	98,000	9,544.35	16,229.66	72,225.99	26.30%	16.56%
		Parkway and Kingswood	(75,000)	-	-	(75,000.00)	0.00%	0.00%
		Billing to Leach	(500,000)	-	-	(500,000.00)	0.00%	0.00%
		Other Local Billable Activity	(200,000)	-	(10,185.35)	(189,814.65)	5.09%	5.09%
TOTAL EXPENDITURES			7,320,500	659,994.14	4,471,438.10	2,189,067.76	70.10%	61.08%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
DETAIL COST CENTERS**

<u>EXPENDITURES</u>			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
Leach Special School - * Summarized on page 8 - Detail of budget								
9340427A	99999	Southern Integration Program	21,319	1,262.94	12,161.37	7,894.69	62.97%	57.04%
9340474A	99999	George Read Integration Program	30,845	1,833.23	3,500.58	25,511.19	17.29%	11.35%
9340490A	99999	William Penn Integration Program	20,412	156.40	4,797.14	15,458.46	24.27%	23.50%
9340514A	99999	Leach Principal's Budget	73,618	7,454.16	53,803.34	12,360.50	83.21%	73.08%
9340514A	95254	Vocational Expenses	21,000	1,863.00	5,559.90	13,577.10	35.35%	26.48%
9340514A	99545	Related Services	10,000	-	9,995.05	4.95	99.95%	99.95%
9340514A	99546	Assistive Technology	15,000	-	-	15,000.00	0.00%	0.00%
9340514A	95468	Summer School	10,000	-	565.20	9,434.80	5.65%	5.65%
99900300	95228	Substitutes	43,000	-	17,601.28	25,398.72	40.93%	40.93%
99900300	99999	General	600,000	4,520.08	43,482.95	551,996.97	8.00%	7.25%
99940200	99999	Division I Salaries	6,700,000	-	3,944,322.95	2,755,677.05	58.87%	58.87%
99940400	99999	Local Salaries *	2,900,000	19,337.54	1,747,524.30	1,133,138.16	60.93%	60.26%
99960200	95419	Energy/Utilities	28,000	675.72	28,871.08	(1,546.80)	105.52%	103.11%
99970200	99999	Minor Capital	9,133	1,360.00	3,035.66	4,737.34	48.13%	33.24%
TOTAL EXPENDITURES			10,482,327	38,463.07	5,875,220.80	4,568,643.13	56.42%	56.05%

* Includes local Benefits



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
LOCAL TAX COLLECTIONS**

Month	Current Expense	Debt Service	Tuition	MCI
July	20,935.76	4,808.08	8,870.13	1,356.94
August	450,351.45	63,939.14	156,270.38	18,897.48
September	5,147,366.47	475,441.15	1,177,126.34	142,389.01
October	32,561,275.07	3,192,400.05	7,916,978.03	957,698.48
November	3,443,087.41	351,423.66	869,298.71	105,151.08
December	327,553.92	27,294.07	73,286.94	8,880.45
January	322,323.72	20,504.96	62,714.86	7,618.44
February				
March				
April				
May				
June				
Transfers to Leach			-2,800,000.00	
Sr Citizen Prop Relief				
Total Collected	42,272,893.80	4,135,811.11	7,464,545.39	1,241,991.88
Budget	42,608,909	4,373,297	7,045,776	1,311,989
% Collected	99.21%	94.57%	105.94%	94.66%

Receipts are recorded in the month in which they are received.



**COLONIAL SCHOOL DISTRICT
COMPARISON OF LOCAL FUND PROPERTY TAX RECEIPTS FOR CURRENT OPERATIONS
WITH THE PRIOR TWO FISCAL YEARS**

Month	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
July	553,875.39	134,922.59	450,351.45
August	4,070,273.50	4,522,418.35	5,147,366.47
September	28,353,131.95	16,822,520.54	32,561,275.07
October	638,194.87	12,941,487.14	3,443,087.41
November	168,202.28	127,479.56	327,553.92
December	343,386.31	295,520.46	322,323.72
January	106,812.32	0.00	
February	171,206.01	262,834.20	
March	171,517.30	129,295.28	
April	60,414.37	84,997.34	
May	124,083.23	97,701.53	
June	43,915.44	20,935.76	
Senior Citizens' Tax Rebate	<u>1,589,204.51</u>	<u>1,569,606.35</u>	
Year To Date Receipts	\$36,394,217.48	\$37,009,719.10	\$42,251,958.04
Annual Receipts	\$34,761,097.53	\$35,419,176.99	\$42,251,958.04
Projected Tax Receipts	\$34,167,824.00	\$34,668,977.00	\$42,608,909.00
% of Annual Tax Collections	106.52%	106.75%	99.16%

Note: This report reflects receipts in the month earned, not as recorded



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
CREDIT CARD PURCHASES**

Credit Card Holder	Vendor	Date	Amount	Purpose
A. Paula Angelucci	The Baker's Kitchen	1/11/2018	119.25	Kitchen supplies
	Wal Mart	1/12/2018	18.84	Kitchen supplies
	The Restaurant Store	1/11/2018	90.95	Kitchen supplies
	TOTAL		229.04	
D. Dolan Blakey	Delta	1/12/2018	430.00	Airfare
	TOTAL		430.00	
Cindy Miller (District wide Expenses)	Facebook	Various	501.57	Advertising
	Godaddy.com	Various	22.34	Website hosting
	EMA*EMMA	1/2/2018	68.00	Newsletter
	Coschedule	1/6/2018	69.00	Social media software
	Accuweather	1/6/2018	79.95	Weather forecasting
	DHL	1/11/2018	36.00	Freight
	EZ Pass	1/17/2018	15.00	Transponder
	Hobby King	1/25/2018	293.55	Instructional supplies
	Robot Shop	1/26/2018	444.79	Instructional supplies
	TOTAL		1,530.20	
Leslie Papanicolas (District Travel)	Attachment & Trauma Network	Various	2,700.00	Professional development
	NAEA	1/10/2018	235.00	Professional development
	Hilton	1/10/2018	730.12	Hotel
	Delaware Express Shuttle	1/12/2018	600.00	Transportation
	ASCI	1/12/2018	475.00	Professional development
	Marriott	1/14/2018	420.36	Hotel
	Inn at Ole Miss	1/14/2018	678.38	Hotel
	NASP	1/22/2018	269.00	Professional development
	National Title I Org.	1/24/2018	2,691.00	Professional development
	Amtrak	1/25/2018	216.00	Train fare
	ASSM	1/26/2018	200.00	Professional development
	TOTAL		9,214.86	



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
CREDIT CARD PURCHASES

Credit Card Holder

Philip Smallwood

Vendor	Date	Amount	Purpose
Digital Ocean	1/1/2018	31.75	Website hosting
Microsoft	1/9/2018	99.99	Computer supplies
Best Buy	1/9/2018	249.98	Computer supplies
Home Depot	1/10/2018	732.00	Camera
TOTAL		1,113.72	
TOTAL ALL CARDHOLDERS		12,517.82	



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
GRANTS AND DONATIONS**

Grantor/Donor	School	Date Received	Amount Received	Encumbered & Spent to Date
Received in Fiscal Year 2018				
Colonial Education Foundation	Various	Dec-17	15,190.86	2,997.10
WSFS Workforce Donation	Wallin	Jan-18	2,500.00	
Willis Group Math & Science Grant	New Castle	Jan-18	500.00	
		Total	18,190.86	2,997.10

Grants and Donations are budgeted under 99940700.
The funds are received and expended according to the grantor or donor guidelines.
There is no impact to the district budget or district funds.



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
CARRY OVER BUDGET ITEMS**

BUDGET	FY	BALANCE ON JULY 1, 2017	Encumbered	Expended	Remaining Balance	Percent Carryover Obligated	Current Budget (FY18)	YTD Spend	YTD Percent spend
Major Cap									
Renovate John G. Leach	2010	446,651	103,980	9,362	333,309	25%	N/A	N/A	N/A
TOTAL		446,651	103,980	9,362	333,309	25%			
Minor Cap									
MCI- Local	2015	6,053	416	5,637	-	100%	N/A	N/A	N/A
MCI- Local	2017	312,830	46,417	262,655	3,758	99%	N/A	N/A	N/A
MCI- State	2015	13,323	1,864	11,459	-	100%	N/A	N/A	N/A
MCI- State	2017	477,610	107,371	317,998	52,241	89%	N/A	N/A	N/A
TOTAL		809,816	156,068	597,749	55,999	93%			
State Funds									
Division II AOC	2017	194,255	-	194,255	-	100%	2,158,036	1,531,423	71%
World Language Immersion	2017	26,382	-	10,562	15,820	40%	-	-	0%
Energy	2017	630,284	-	440,309	189,975	70%	1,734,954	531,492	31%
Standards & Assessment	2017	6,237	-	6,237	-	100%	-	-	0%
Transportation	2017	146,289	-	146,289	-	100%	4,503,582	3,311,381	74%
Division II Vocational	2017	101,991	9,144	65,079	27,768	73%	194,332	37,204	19%
Drivers Education	2017	28,136	-	28,136	-	100%	13,342	6,243	47%
Professional Development	2017	40,133	-	40,133	-	100%	115,132	29,065	25%
TOTAL		1,173,707	9,144	931,000	233,563	80%			



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2018 as of January 2018
CARRY OVER BUDGET ITEMS**

BUDGET	FY	BALANCE ON JULY 1, 2017	Encumbered	Expended	Remaining Balance	Percent Carryover Obligated	Current Budget (FY18)	YTD Spend	YTD Percent spend
Federal Funds									
Title II	2016	30,879	-	30,879	-	100%	773,021	45,005	6%
Title II	2017	427,011	10,105	362,386	54,520	87%			
Title I	2016	37,143	-	37,143	-	100%	4,206,001	896,017	21%
Title I	2017	1,689,072	36,061	1,621,452	31,559	98%			
Title III (ELL)	2016	2,823	-	2,823	-	100%	89,467	-	0%
Title III (ELL)	2017	85,091	1,905	50,496	32,690	62%			
IDEA B	2016	21,745	-	18,782	2,963	86%	2,631,427	531,754	20%
IDEA B	2017	939,421	5,831	928,337	5,253	99%			
IDEA Preschool	2016	576	-	406	170	70%	98,037	37,808	39%
IDEA Preschool	2017	37,786	-	845	36,941	2%			
Career Tech (Perkins)	2016	11,913	-	7,354	4,559	62%	266,882	124,952	47%
Career Tech (Perkins)	2017	91,948	-	89,893	2,055	98%			
TOTAL		3,375,408	53,902	3,150,796	170,710	95%			
John G. Leach (State Funds)									
Energy	2017	74,881	-	5,368	69,513	7%	109,993	28,707	26%
Division II AOC	2017	5,419	-	5,419	-	100%	23,723	1,947	8%
Division II Voc	2017	28,164	9,016	4,564	14,584	48%	22,148	-	0%
Minor Cap	2017	549	549	-	-	100%	9,133	3,036	33%
TOTAL		109,013	9,565	15,351	84,097	23%			
GRAND TOTAL		5,914,595	332,659	4,704,258	877,678	85%			