

# Budget Variance Report

Month Ending June 30, 2018

# Overview

- Reviewed by CFOC on August 7th.
- 100% of the Fiscal Year has transpired.
- We have received 101.01% of our expected annual revenue.
- Expenditures ended the year at 95.26% including encumbrances.
- This allowed the district to recognize 310% of our expected reserve funds. (\$4.4 million in actual reserves vs. \$1.4 million budgeted)

# Additional Details

- Credit card transactions totaled \$35,374.41.
- 99% of the carryover funds from previous budget years have been spent or encumbered as of June 30th.

# Citizen Finance Oversight Committee

- A member of the committee will address the board.

**Questions?**

Power of

Partnership

Leadership & Learning

Innovation

Access & Opportunity

Community

Student

State

Families



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

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	7-Aug-18
Board of Education Approval:	14-Aug-18
Portion of Fiscal Year Expired:	100.00%





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

<b>REVENUE</b>	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>DISCRETIONARY STATE REVENUE</u></b>				
Division II Costs, AOC	2,143,730	2,216,206.85	103.38%	72,476.85
Division III Equalization	4,878,773	4,923,524.00	100.92%	44,751.00
Educational Sustainment	2,088,786	2,088,786.00	100.00%	-
Excellence/Admin Option	275,000	233,800.00	85.02%	(41,200.00)
<b>SUBTOTAL</b>	<b>9,386,289</b>	<b>9,462,316.85</b>	<b>100.81%</b>	<b>76,027.85</b>
<b><u>RESTRICTED STATE REVENUE</u></b>				
State formula salaries	62,363,765	65,982,718	105.80%	3,618,952.80
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	6,260,353.37	115.90%	858,692.55
Drivers Ed	13,342	13,342.00	100.00%	-
Unique Alternative	1,068,082	1,014,497.15	94.98%	(53,584.85)
Related Services	349,214	426,723.03	122.20%	77,509.03
Professional Development	115,132	115,132.00	100.00%	-
Technology Block Grant	166,949	166,949.00	100.00%	-
Other State Revenue	235,000	37,771.24	16.07%	(197,228.76)
John G. Leach	7,182,736	6,937,285.44	96.58%	(245,450.56)
ECAP (Pre-K State grant)	284,640	284,640.00	100.00%	-
Minor Capital Improvements	699,639	699,639.00	100.00%	-
<b>SUBTOTAL</b>	<b>82,028,371</b>	<b>85,173,586.44</b>	<b>103.83%</b>	<b>3,145,215.48</b>
<b>TOTAL STATE REVENUE</b>	<b>91,414,660</b>	<b>94,635,903</b>	<b>103.52%</b>	<b>3,221,243.33</b>



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

	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>DISCRETIONARY LOCAL REVENUE</u></b>				
Current Expense Tax Receipts	42,608,909	42,926,581.05	100.75%	317,672.05
Interest	315,000	160,508.53	50.96%	(154,491.47)
Athletics	19,000	19,916.00	104.82%	916.00
Indirect Costs	330,000	281,114.12	85.19%	(48,885.88)
CSCRP	80,000	149,578.96	186.97%	69,578.96
Building Rental	22,000	27,354.00	124.34%	5,354.00
<b>SUBTOTAL</b>	<b>43,374,909</b>	<b>43,565,052.66</b>	<b>100.44%</b>	<b>190,143.66</b>
<b><u>RESTRICTED LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	4,373,297	4,208,918.90	96.24%	(164,378.04)
Tuition Receipts (excl. Leach)	7,045,776	6,639,183.18	94.23%	(406,593.24)
John G. Leach (tuition revenue)	3,800,000	3,802,166.96	100.06%	2,166.96
Match Tax Receipts	868,828	881,026.40	101.40%	12,198.32
Technology Maintenance Match	443,161	381,698.00	86.13%	(61,463.00)
Cafeteria	6,455,000	8,241,655.57	127.68%	1,786,655.57
Donations	105,000	45,190.86	43.04%	(59,809.14)
Other Local Revenue	540,000	649,110.80	120.21%	109,110.80
<b>SUBTOTAL</b>	<b>23,631,062</b>	<b>24,848,950.67</b>	<b>105.15%</b>	<b>1,217,888.22</b>





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

	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>OTHER LOCAL FUNDS</u></b>				
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)	(4,392,586.69)	310.02%	-
<b>SUBTOTAL</b>	<b>(7,843,328)</b>	<b>(10,900,124.87)</b>	<b>138.97%</b>	<b>(3,056,796.71)</b>
<b>TOTAL LOCAL REVENUE</b>	<b>59,162,643</b>	<b>57,513,878.46</b>	<b>97.21%</b>	<b>(1,648,764.83)</b>
<b><u>FEDERAL REVENUE</u></b>				
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	4,215,951.00	100.24%	9,950.00
Title II	773,021	775,551.00	100.33%	2,530.00
Title III	89,467	89,467.00	100.00%	-
Perkins	266,882	268,423.00	100.58%	1,541.00
Title IV	154,435	154,740.00	100.20%	305.00
Other Federal Funds	100,000	111,936.00	111.94%	11,936.00
<b>TOTAL FEDERAL REVENUE</b>	<b>8,319,270</b>	<b>8,345,532.00</b>	<b>100.32%</b>	<b>26,262.00</b>
<b>TOTAL REVENUE</b>	<b>158,896,573</b>	<b>160,495,313.75</b>	<b>101.01%</b>	<b>1,598,740.50</b>



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

<b>EXPENDITURES</b>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<b>Operating</b>	<b>Program</b>							
<b>Unit</b>	<b>Code</b>							
<b>DISCRETIONARY SCHOOL BUDGETS</b>								
9340410A	95437	Carrie Downie Library	3,200	1,341.09	1,437.10	421.81	86.82%	44.91%
9340410A	99999	Carrie Downie Elementary	50,070	4,492.67	43,248.21	2,329.12	95.35%	86.38%
9340412A	95437	Castle Hills Library	5,034	-	4,369.87	664.13	86.81%	86.81%
9340412A	99999	Castle Hills Elementary	71,225	2,223.89	67,876.03	1,125.08	98.42%	95.30%
9340418A	95437	Pleasantville Library	3,840	2,656.23	-	1,183.77	69.17%	0.00%
9340418A	99999	Pleasantville Elementary	51,995	10,376.23	40,853.25	765.52	98.53%	78.57%
9340420A	95437	Wilmington Manor Library	3,036	359.47	2,490.35	186.18	93.87%	82.03%
9340420A	99999	Wilmington Manor Elementary	36,230	5,276.53	27,847.92	3,105.55	91.43%	76.86%
9340422A	95437	Wilbur Library	9,012	2,119.40	7,035.28	(142.68)	101.58%	78.07%
9340422A	99999	Wilbur Elementary	138,710	6,539.68	131,726.62	443.70	99.68%	94.97%
9340427A	95437	Southern Library	6,960	1,081.88	5,938.58	(60.46)	100.87%	85.32%
9340427A	99999	Southern Elementary	99,305	3,371.71	91,859.99	4,073.30	95.90%	92.50%
9340432A	95437	New Castle Library	4,568	2,480.97	823.30	1,263.73	72.34%	18.02%
9340432A	99999	New Castle Elementary	69,515	20,401.06	48,561.36	552.58	99.21%	69.86%
9340456A	95437	Eisenberg Library	4,124	582.84	3,308.95	232.21	94.37%	80.24%
9340456A	99999	Eisenberg Elementary	56,805	8,823.44	45,905.57	2,075.99	96.35%	80.81%
9340470A	95437	Gunning Bedford Library	8,744	1,967.65	4,465.86	2,310.49	73.58%	51.07%
9340470A	99999	Gunning Bedford Middle	133,295	16,316.92	113,383.25	3,594.83	97.30%	85.06%
9340474A	95437	George Read Library	5,992	2,253.45	2,701.92	1,036.63	82.70%	45.09%
9340474A	99999	George Read Middle	99,555	27,425.51	61,237.27	10,892.22	89.06%	61.51%
9340476A	95437	McCullough Library	5,816	3,795.10	2,020.90	-	100.00%	34.75%
9340476A	99999	McCullough Middle	97,530	10,471.85	65,907.67	21,150.48	78.31%	67.58%
9340522A	99530	Wallin (Regular Ed)	2,000	-	707.98	1,292.02	35.40%	35.40%
9340490A	95048	William Penn - ROTC	4,600	-	2,816.29	1,783.71	61.22%	61.22%
9340490A	95073	William Penn - Music Choir	29,000	-	34,502.26	(5,502.26)	118.97%	118.97%
9340490A	95437	William Penn - Library	20,000	110.64	19,291.49	597.87	97.01%	96.46%
9340490A	95468	William Penn - Summer School	10,000	-	-	10,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	145,000	-	149,641.37	(4,641.37)	103.20%	103.20%
9340490A	99999	William Penn High School	260,815	46,834.32	174,288.35	39,692.33	84.78%	66.82%
		<b>SUBTOTAL - DISCRET. SCHOOLS</b>	<b>1,435,976</b>	<b>181,302.53</b>	<b>1,154,246.99</b>	<b>100,426.48</b>	<b>93.01%</b>	<b>80.38%</b>



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

<b>EXPENDITURES</b>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<b>Operating</b>	<b>Program</b>							
<b>Unit</b>	<b>Code</b>							
<b>DISCRETIONARY DIVISION/DEPARTMENT BUDGETS</b>								
99900000	99999	Board of Education	27,000	-	27,888.68	(888.68)	103.29%	103.29%
99900100	99999	Legal	76,000	9,904.37	30,095.63	36,000.00	52.63%	39.60%
99900300	95228	Substitutes & Homebound	950,000	162,962.51	670,103.00	116,934.49	87.69%	70.54%
99900300	95260	Community & Schools	50,000	-	1,532.00	48,468.00	3.06%	3.06%
99900300	95494	Teacher of the Year	7,500	779.21	2,304.55	4,416.24	41.12%	30.73%
99900300	99999	General District Expenses	700,994	-	593,570.45	107,423.85	84.68%	84.68%
99910000	95052	Marketing	60,000	-	36,194.35	23,805.65	60.32%	60.32%
99910000	99999	Public Communications	20,000	-	18,542.43	1,457.57	92.71%	92.71%
99910010	95411	Copy Center	240,000	1,541.46	219,085.98	19,372.56	91.93%	91.29%
99910010	99999	District Administration	90,000	1,469.30	35,850.79	52,679.91	41.47%	39.83%
99910010	95405	District Choice	5,000	-	731.98	4,268.02	14.64%	14.64%
99910100	99999	Superintendent	18,000	-	5,924.79	12,075.21	32.92%	32.92%
99910110	95255	Middle School Redesign	40,000	19,706.99	21,297.01	(1,004.00)	102.51%	53.24%
99970600	95060	Preschool Expansion	157,000	28,718.64	94,172.21	34,109.15	78.27%	59.98%
99970675	95430	Elementary Wellness	85,000	-	85,000.00	-	100.00%	100.00%
99910110	99999	Assistant Superintendent	5,500	470.52	4,271.08	758.40	86.21%	77.66%
99920000	99999	Curriculum/Instruction	115,000	50,164.69	64,833.12	2.19	100.00%	56.38%
99920000	95435	Common Core/Curriculum	250,000	-	58,762.16	191,237.84	23.50%	23.50%
99920000	90850	Music/Art Curriculum	45,000	9,968.60	32,743.95	2,287.45	94.92%	72.76%
99920100	99999	Discipline Programs/SRO	371,000	10,539.48	412,067.82	(51,607.30)	113.91%	111.07%
99920700	99999	Athletics	50,000	-	53,387.64	(3,387.64)	106.78%	106.78%
99930300	99999	Special/Student Services	25,000	1,742.08	24,259.91	(1,001.99)	104.01%	97.04%
99940000	99999	Business Office	47,000	691.51	26,567.88	19,740.61	58.00%	56.53%
99940050	99999	Facilities Maintenance	410,000	691.51	469,816.88	(60,508.39)	114.76%	114.59%
99940400	99999	Local Salaries & Benefits	35,395,001	185,423.68	32,535,701.12	2,673,875.94	92.45%	91.92%
99950000	99999	Personnel	36,000	1,673.82	26,726.52	7,599.66	78.89%	74.24%
99960200	99531	Custodial Services	405,000	-	432,184.14	(27,184.14)	106.71%	106.71%
99960200	99999	Operations	9,500	588.81	6,025.40	2,885.79	69.62%	63.43%
99970680	99999	School Supervision	60,000	-	60,066.58	(66.58)	100.11%	100.11%
99970680	95488	Visiting Teachers	4,250	-	3,735.62	514.38	87.90%	87.90%
		<b>SUBTOTAL - DISCRETIONARY</b>	<b>39,754,745</b>	<b>487,037.18</b>	<b>36,053,443.67</b>	<b>3,214,264.19</b>	<b>91.91%</b>	<b>90.69%</b>



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

<b>EXPENDITURES</b>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<b>Operating</b>	<b>Program</b>							
<b>Unit</b>	<b>Code</b>							
<b>RESTRICTED FUNDING WITH LOCAL INVESTMENT</b>								
99940810	99999	Tech Equipment & Repair	1,550,000	27,873.41	1,749,710.78	(227,584.19)	114.68%	112.88%
99960200	95419	Energy/Utilities	2,009,980	203,588.82	1,639,579.71	166,811.47	91.70%	81.57%
99960400	99999	Transportation	7,320,500	-	5,171,067.71	2,149,432.29	70.64%	70.64%
		<b>SUBTOTAL - RESTRICTED/LOCAL</b>	<b>10,880,480</b>	<b>231,462.23</b>	<b>8,560,358.20</b>	<b>2,088,659.57</b>	<b>80.80%</b>	<b>78.68%</b>
<b>OTHER RESTRICTED BUDGETS</b>								
99910120	99999	Contractual Services	475,000	79,755.50	386,307.74	8,936.76	98.12%	81.33%
99920200	99999	Extra Time	270,000		211,874.30	58,125.70	78.47%	78.47%
99920500	99999	Professional Development	115,132	768.04	65,573.80	48,790.16	57.62%	56.96%
99920800	99999	Drivers Education	13,342	-	9,124.88	4,217.12	68.39%	68.39%
99940200	99999	Division I Salaries	62,363,765	-	64,510,607.26	(2,146,842.12)	103.44%	103.44%
99940300	99999	Division II Vocational	194,332	2,424.74	114,421.44	77,485.82	60.13%	58.88%
99940410	95037	Immersion Funding	60,971	-	636.73	60,334.27	1.04%	1.04%
99940410	99999	Competitive Grants - State	300,000	36,678.35	183,853.11	79,468.54	73.51%	61.28%
99940500	99999	Federal Funds	8,319,270	629,263.49	4,790,101.31	2,899,905.20	65.14%	57.58%
99940700	99999	Private Grants/Donations	95,000	5,350.49	70,377.10	19,272.41	79.71%	74.08%
99960000	99999	Child Nutrition Operations	9,745,000	-	9,013,297.48	731,702.52	92.49%	92.49%
99970000	99999	Debt Service	4,373,297	-	4,763,967.80	(390,670.80)	108.93%	108.93%
99970200	99999	Minor Capital	1,166,065	244,334.53	432,911.37	488,819.10	58.08%	37.13%
99970600	99768	ECAP (State Pre-K grant)	284,640	-	284,640.00	-	100.00%	100.00%
		<b>SUBTOTAL - RESTRICTED</b>	<b>87,775,814</b>	<b>998,575.14</b>	<b>84,837,694.32</b>	<b>1,939,544.68</b>	<b>97.79%</b>	<b>96.65%</b>
<b>RESTRICTED TUITION FUNDED BUDGETS</b>								
99970600	95030	Preschool	60,000	12,464.08	40,942.71	6,593.21	89.01%	68.24%
99970600	99532	PreK Payroll	500,000	-	553,403.90	(53,403.90)	110.68%	110.68%
9340410A	95236	Carrie Downie Exceptional Children	7,200	786.76	6,413.24	-	100.00%	89.07%
9340412A	95236	Castle Hills Exceptional Children	23,400	137.88	8,071.99	15,190.13	35.08%	34.50%
9340418A	95236	Pleasantville Exceptional Children	9,000	4,295.35	1,596.00	3,108.65	65.46%	17.73%
9340420A	95236	Wilmington Manor Exceptional Children	9,600	5,971.98	2,384.33	1,243.69	87.04%	24.84%
9340422A	95236	Wilbur Exceptional Children	18,000	-	17,963.76	36.24	99.80%	99.80%
9340432A	95236	New Castle Exceptional Children	10,800	-	1,370.00	9,430.00	12.69%	12.69%
9340456A	95236	Eisenberg Exceptional Children	19,800	7,881.00	9,023.63	2,895.37	85.38%	45.57%



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

<u>EXPENDITURES</u>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<b><u>Operating Program</u></b>								
<b>Unit</b>	<b>Code</b>							
9340474A	95236	George Read Exceptional Children	10,200	10,200.00	-	100.00%	0.00%	
9340476A	95236	McCullough Exceptional Children	23,400	2,966.17	15,001.37	76.78%	64.11%	
9340427A	95217	Southern ILC	74,000	948.80	76,751.86	(3,700.66)	105.00%	103.72%
9340427A	99532	Southern ILC Payroll	375,000	-	381,933.24	(6,933.24)	101.85%	101.85%
9340427A	95207	Southern CASL	49,000	5,029.50	33,641.44	10,329.06	78.92%	68.66%
9340427A	99530	Southern CASL Payroll	245,000	-	244,576.52	423.48	99.83%	99.83%
9340427A	95236	Southern Exceptional Children	13,800	3,926.23	9,856.55	17.22	99.88%	71.42%
9340470A	95217	Gunning Bedford ILC	49,000	13,740.46	38,080.69	(2,821.15)	105.76%	77.72%
9340470A	99532	GB ILC Payroll	265,000	-	265,423.48	(423.48)	100.16%	100.16%
9340470A	95207	Gunning Bedford CASL	40,000	1,397.84	36,929.91	1,672.25	95.82%	92.32%
9340470A	99530	GB CASL Payroll	200,000	-	200,000.00	-	100.00%	100.00%
9340470A	95236	Gunning Bedford Exceptional Children	4,200	2,858.44	-	1,341.56	68.06%	0.00%
9340490A	95207	WPHS CASL	40,000	5,500.92	2,159.23	32,339.85	19.15%	5.40%
9340490A	99530	WPHS CASL Payroll	125,000	-	125,000.00	-	100.00%	100.00%
9340490A	95236	William Penn Exceptional Children	57,000	-	15,943.20	41,056.80	27.97%	27.97%
9340522A	99532	Wallin General Expenses	880,000	1,012.80	884,937.39	(5,950.19)	100.68%	100.56%
9340522A	99999	Wallin Principal	48,000	1,600.00	46,439.78	(39.78)	100.08%	96.75%
99920300	99999	LEP/ESL	420,000	-	374,663.59	45,336.41	89.21%	89.21%
99930200	95454	Private Placement	1,525,831	100,523.70	1,276,467.10	148,840.20	90.25%	83.66%
99930200	99999	In State Tuition	3,125,000	65,933.11	2,976,319.05	82,747.84	97.35%	95.24%
99930200	95037	Exceptional Children Payroll	300,000	-	300,000.00	-	100.00%	100.00%
99930300	99546	Assistive Technology	40,000	12,166.72	28,052.25	(218.97)	100.55%	70.13%
		<b>SUBTOTAL - TUITION</b>	<b>8,567,231</b>	<b>259,341.74</b>	<b>7,973,346.21</b>	<b>334,543.05</b>	<b>96.10%</b>	<b>93.07%</b>
See detailed budget		<b>Leach - Special School</b>	10,482,327	87,219.51	10,538,276.71	(143,169.22)	101.37%	100.53%
<b>TOTAL EXPENDITURES</b>			<b>158,896,573</b>	<b>2,244,938.33</b>	<b>149,117,366.10</b>	<b>7,534,268.75</b>	<b>95.26%</b>	<b>93.85%</b>



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

<u>EXPENDITURES</u>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
<b>General District Expenses - Summarized on page 6 - Detail of budget</b>								
99900300	99999	Audit	15,000	-	5,329.45	9,670.55	35.53%	35.53%
		Insurance	178,923	-	181,170.00	(2,247.00)	101.26%	101.26%
		Data Service Center	407,071	-	407,071.00	-	100.00%	100.00%
		Contingency	100,000	-	-	100,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>			<b>700,994</b>	<b>-</b>	<b>593,570.45</b>	<b>107,423.55</b>	<b>84.68%</b>	<b>84.68%</b>
<b>Child Nutrition Operations - Summarized on page 7 - Detail of budget</b>								
99960000	99999	Personnel	5,000,000	-	4,717,798.31	282,201.69	94.36%	94.36%
		Food	3,000,000	-	3,036,773.22	(36,773.22)	101.23%	101.23%
		Miscellaneous	100,000	-	121,391.47	(21,391.47)	121.39%	121.39%
		Supplies	375,000	-	475,541.17	(100,541.17)	126.81%	126.81%
		Indirect Cost	175,000	-	143,991.84	31,008.16	82.28%	82.28%
		Equipment Repair	95,000	-	103,129.53	(8,129.53)	108.56%	108.56%
		Equipment	1,000,000	-	414,671.94	585,328.06	41.47%	41.47%
<b>TOTAL EXPENDITURES</b>			<b>9,745,000</b>	<b>-</b>	<b>9,013,297.48</b>	<b>731,702.52</b>	<b>92.49%</b>	<b>92.49%</b>



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

<b>EXPENDITURES</b>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<b><u>Operating Program</u></b>								
	<b><u>Unit</u></b>	<b><u>Code</u></b>						
<b>Transportation - Summarized on page 7 - Detail of budget</b>								
99960400	99999	Personnel	4,600,000	-	4,201,205.43	398,794.57	91.33%	91.33%
		Professional Development	7,500	-	3,746.00	3,754.00	49.95%	49.95%
		Energy	35,000		34,121.17	878.83	97.49%	97.49%
		Contractor Payments	2,650,000		1,908,769.25	741,230.75	72.03%	72.03%
		Bus Maintenance	405,000		359,634.25	45,365.75	88.80%	88.80%
		Fuel	300,000		346,329.81	(46,329.81)	115.44%	115.44%
		Miscellaneous	98,000		29,455.46	68,544.54	30.06%	30.06%
		Parkway and Kingswood	(75,000)	-	(64,013.00)	(10,987.00)	85.35%	85.35%
		Billing to Leach	(500,000)	-	(1,581,440.66)	1,081,440.66	316.29%	316.29%
		Other Local Billable Activity	(200,000)	-	(66,740.00)	(133,260.00)	33.37%	33.37%
<b>TOTAL EXPENDITURES</b>			<b>7,320,500</b>	<b>-</b>	<b>5,171,067.71</b>	<b>2,149,432.29</b>	<b>70.64%</b>	<b>70.64%</b>



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

<b>EXPENDITURES</b>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<b><u>Operating Program</u></b>								
<b>Unit</b>	<b>Code</b>							
<b>Leach Special School - * Summarized on page 8 - Detail of budget</b>								
9340427A	99999	Southern Integration Program	21,319	1,708.54	17,545.26	2,065.20	90.31%	82.30%
9340474A	99999	George Read Integration Program	30,845	5,239.05	10,490.98	15,114.97	51.00%	34.01%
9340490A	99999	William Penn Integration Program	20,412	605.08	7,225.95	12,580.97	38.36%	35.40%
9340514A	99999	Leach Principal's Budget	73,618	6,875.69	64,418.01	2,324.30	96.84%	87.50%
9340514A	95254	Vocational Expenses	21,000	1,520.40	9,089.06	10,390.54	50.52%	43.28%
9340514A	99545	Related Services	10,000	611.61	10,451.05	(1,062.66)	110.63%	104.51%
9340514A	99546	Assistive Technology	15,000	15,000.00	-	-	100.00%	0.00%
9340514A	95468	Summer School	10,000	6,837.17	565.20	2,597.63	74.02%	5.65%
99900300	95228	Substitutes	43,000	-	23,325.79	19,674.21	54.25%	54.25%
99900300	99999	General	600,000	20,245.42	1,633,715.00	(1,053,960.42)	275.66%	272.29%
99940200	99999	Division I Salaries	6,700,000	-	6,037,393.33	662,606.67	90.11%	90.11%
99940400	99999	Local Salaries *	2,900,000	19,887.60	2,662,113.28	217,999.12	92.48%	91.80%
99960200	95419	Energy/Utilities	28,000	3,984.23	53,314.83	(29,299.06)	204.64%	190.41%
99970200	99999	Minor Capital	9,133	4,704.72	8,628.97	(4,200.69)	145.99%	94.48%
<b>TOTAL EXPENDITURES</b>			<b>10,482,327</b>	<b>87,219.51</b>	<b>10,538,276.71</b>	<b>(143,169.22)</b>	<b>101.37%</b>	<b>100.53%</b>

\* Includes local Benefits





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

<b>Month</b>	<b>Current Expense</b>	<b>Debt Service</b>	<b>Tuition</b>	<b>MCI</b>
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	201,974.93	20,504.96	62,714.86	7,618.44
February	71,705.39	11,771.92	27,826.28	3,362.40
March	160,274.86	25,580.10	61,290.33	7,408.37
April	70,668.43	11,643.15	27,475.22	3,319.84
May	59,323.31	9,073.35	22,197.02	2,684.30
June	93,227.19	15,039.27	35,848.94	4,332.67
Transfers to Leach			-3,800,000.00	
Sr Citizen Prop Relief	<u>1,086,936.69</u>	<u>103,643.00</u>	<u>257,034.71</u>	<u>31,092.91</u>
Total Collected	43,694,680.88	4,312,561.90	6,896,217.89	1,294,192.37
Budget	42,608,909	4,373,297	7,045,776	1,311,989
% Collected	102.55%	98.61%	97.88%	98.64%

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**

<b>Month</b>	<b>Fiscal Year 2016</b>	<b>Fiscal Year 2017</b>	<b>Fiscal Year 2018</b>
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	437,015.38
January	106,812.32	0.00	413,161.98
February	171,206.01	262,834.20	148,531.13
March	171,517.30	129,295.28	120,635.10
April	60,414.37	84,997.34	113,106.64
May	124,083.23	97,701.53	93,227.19
June	43,915.44	20,935.76	50,373.53
Senior Citizens' Tax Rebate	1,589,204.51	1,569,606.35	1,086,936.69
<b>Year To Date Receipts</b>	<b>\$36,394,217.48</b>	<b>\$37,009,719.10</b>	<b>\$43,305,685.27</b>
Projected Tax Receipts	\$34,167,824.00	\$34,668,977.00	\$42,608,909.00
% of Annual Tax Collections	106.52%	106.75%	101.64%

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



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

Credit Card Holder	Vendor	Date	Amount	Purpose
A. Paula Angelucci (Nutrition)	IHOP	6/11/2018	140.000	Supplies
	RESTAURANTSTORE.COM	6/7/2018	511.230	Supplies
	AMAZON.COM	6/1/2018	90.000	Supplies
	AMAZON MKTPLACE PMTS	6/6/2018	89.400	Supplies
	GOODWAY TECHNOLOGIES	6/5/2018	-610.700	Supplies
Cindy Miller (District wide Expenses)	FACEBK A69HEGAZW2	5/31/2018	100.000	Marketing
	NEOPOST USA	6/8/2018	140.000	Postage
	COSCHEDULE ESS PRFL MO	6/1/2018	69.000	Marketing
	FACEBK *RCRKQEW92	5/31/2018	123.600	Marketing
	EMA*EMMA EMAIL MARKETING	6/1/2018	68.000	Marketing
	DNH*GODADDY.COM	6/14/2018	10.670	Marketing
	NTLREST SERVSAFE	5/29/2018	-1558.000	Refund
	GETFLOW.COM	5/29/2018	29.970	Marketing
	INTERNATIONAL TRANSACTION	5/29/2018	0.450	Marketing
	NJ E-ZPASS VIOLATIONS	6/15/2018	-18.650	Refund
Leslie Papanicolas (District Travel)	MISSOURI ASSOCIATION FOR	6/18/2018	720.000	Registration
	CABRINI COLLEGE	5/30/2018	1075.000	Registration
	PREP BLAST	5/29/2018	123.500	Registration
	PREP BLAST	5/29/2018	864.800	Registration
	CROWN TROPHY OF DELAWARE	6/1/2018	982.760	Supplies
	NATIONAL SCIENCE TEACHER	5/30/2018	410.000	Registration
	NASP ONLINE	6/7/2018	1416.000	Registration
	NASP ONLINE	6/7/2018	1416.000	Registration
	HOLIDAY INN EXPRESS & SU	5/30/2018	466.160	Lodging
	HOLIDAY INN EXPRESS & SU	5/30/2018	466.160	Lodging
	HOLIDAY INN EXPRESS & SU	5/30/2018	466.160	Lodging
	HOLIDAY INN EXPRESS & SU	5/30/2018	466.160	Lodging
	HOLIDAY INN EXPRESS & SU	5/30/2018	466.160	Lodging
	CAESARS PLACE ADV RSVN	5/31/2018	608.850	Lodging
	CAESARS PLACE ADV RSVN	5/31/2018	608.850	Lodging



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

**Credit Card Holder**  
District Travel continued

<b>Vendor</b>	<b>Date</b>	<b>Amount</b>	<b>Purpose</b>
CAESARS PLACE ADV RSVN	5/31/2018	608.850	Lodging
THE UNV OF MD FOUND INC	6/4/2018	2400.000	Registration
THE UNV OF MD FOUND INC	6/4/2018	1500.000	Registration
THE UNV OF MD FOUND INC	6/4/2018	160.000	Registration
MANDALAY - ADV DEP	6/15/2018	241.500	Lodging
HYATT REGENCY CHICAGO	6/23/2018	287.610	Lodging
EB *16TH ANNUAL POLICY	6/6/2018	75.000	Registration
EB DIGITAL SUMMIT PHI	6/14/2018	395.000	Registration
LEWESADVANC	6/14/2018	1275.000	Registration
KAGAN PROFESSIONAL DEVEL	6/4/2018	1798.000	Registration
EDUCATION ADMIN WEB ADVI	6/25/2018	299.000	Registration
NORTHEAST FOUNDATION F	6/15/2018	729.000	Registration
COURTYARD BY MARRIOTT	6/16/2018	692.150	Registration
NORTHEAST FOUNDATION F	6/22/2018	729.000	Registration
NORTHEAST FOUNDATION F	6/22/2018	3645.000	Registration
NORTHEAST FOUNDATION F	6/22/2018	729.000	Registration
NORTHEAST FOUNDATION F	6/22/2018	1458.000	Registration
IN *LEARNING-FOCUSED	6/25/2018	1890.000	Registration
OMNI LA COSTA RESORT	6/7/2018	273.500	Registration
PHI DELTA KAPPA INTL INC	6/15/2018	389.000	Registration
DOUBLETREE WALT DISNEY	6/20/2018	230.630	Lodging
DOUBLETREE WALT DISNEY	6/21/2018	230.630	Lodging
AERBVI	6/26/2018	645.000	Registration
AERBVI	6/26/2018	645.000	Registration
AERBVI	6/26/2018	645.000	Registration
AERBVI	6/26/2018	276.220	Registration
AERBVI	6/26/2018	368.780	Registration
SCHOOLOGY, INC. RESUBMIT	6/7/2018	718.470	Registration
EB 16TH ANNUAL POLICY	6/6/2018	-15.000	Registration
DOUBLETREE WALT DISNEY	6/20/2018	-230.630	Refund
THEMES AND VARIATIONS	5/30/2018	150.000	Registration
INTERNATIONAL TRANSACTION	5/30/2018	2.250	Registration
THEMES AND VARIATIONS	5/30/2018	150.000	Registration
INTERNATIONAL TRANSACTION	5/30/2018	2.250	Registration



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

**Credit Card Holder**

District Travel continued

<b>Vendor</b>	<b>Date</b>	<b>Amount</b>	<b>Purpose</b>
THEMES AND VARIATIONS	5/30/2018	150.000	Registration
INTERNATIONAL TRANSACTION	5/30/2018	2.250	Registration
THEMES AND VARIATIONS	5/30/2018	150.000	Registration
INTERNATIONAL TRANSACTION	5/30/2018	2.250	Registration
THEMES AND VARIATIONS	5/30/2018	150.000	Registration
INTERNATIONAL TRANSACTION	5/30/2018	2.250	Registration

Phil Smallwood (District Technology)

DIGITALOCEAN.COM	6/1/2018	28.360	Computer Supplies
AMAZON MKTPLACE PMTS	6/1/2018	335.490	Computer Supplies
AMAZON MKTPLACE PMTS	6/15/2018	637.280	Computer Supplies
AMAZON MKTPLACE PMTS	6/16/2018	781.790	Computer Supplies

**TOTAL**

**35,374.41**



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

<b>Grantor/Donor</b>	<b>School</b>	<b>Date Received</b>	<b>Amount Received</b>	<b>Encumbered &amp; Spent to Date</b>
<b>Received in Fiscal Year 2018</b>				
Colonial Education Foundation	Various	Dec-17	15,190.86	12,722.00
Discover	New Castle	Feb-18	30,000.00	
		<b>Total</b>	<b>45,190.86</b>	<b>12,722.00</b>

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 June 2018  
CARRY OVER BUDGET ITEMS**

<b>BUDGET</b>	<b>FY</b>	<b>BALANCE ON JULY 1, 2017</b>	<b>Encumbered</b>	<b>Expended</b>	<b>Remaining Balance</b>	<b>Percent Carryover Obligated</b>	<b>Current Budget (FY18)</b>	<b>YTD Spend</b>	<b>YTD Percent spend</b>
<b>Major Cap</b>									
Renovate John G. Leach	2010	446,651	425,796	20,855	-	100%	N/A	N/A	N/A
<b>TOTAL</b>		446,651	425,796	20,855	-	100%			
<b>Minor Cap</b>									
MCI- Local	2015	6,053	-	6,053	-	100%	N/A	N/A	N/A
MCI- Local	2017	312,830	1,516	309,612	1,702	99%	N/A	N/A	N/A
MCI- State	2015	13,323	905	12,389	29	100%	N/A	N/A	N/A
MCI- State	2017	477,610	29,654	443,210	4,746	99%	N/A	N/A	N/A
<b>TOTAL</b>		809,816	32,075	771,264	6,477	99%			
<b>State Funds</b>									
Division II AOC	2017	194,255	-	194,255	-	100%	591,571	490,813	83%
World Language Immersion	2017	26,382	6,794	19,588	-	100%	-	-	0%
Energy	2017	630,284	-	630,284	-	100%	1,835,460	354,549	19%
Standards & Assessment	2017	6,237	-	6,237	-	100%	-	-	0%
Transportation	2017	146,289	-	146,289	-	100%	4,503,582	2,791,304	62%
Division II Vocational	2017	101,991	7,263	94,728	-	100%	143,118	25,590	18%
Drivers Education	2017	28,136	-	28,136	-	100%	31,797	5,910	19%
Professional Development	2017	40,133	-	40,133	-	100%	115,132	26,441	23%
<b>TOTAL</b>		1,173,707	14,057	1,159,650	-	100%			



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

<b>BUDGET</b>	<b>FY</b>	<b>BALANCE ON JULY 1, 2017</b>	<b>Encumbered</b>	<b>Expended</b>	<b>Remaining Balance</b>	<b>Percent Carryover Obligated</b>	<b>Current Budget (FY18)</b>	<b>YTD Spend</b>	<b>YTD Percent spend</b>
<b>Federal Funds</b>									
Title II	2016	30,879	-	30,879	-	100%	773,021	164,429	21%
Title II	2017	427,011	8,240	417,367	1,404	100%			
Title I	2016	37,143	-	37,143	-	100%	4,206,001	1,728,624	41%
Title I	2017	1,689,072	26,822	1,650,605	11,645	99%			
Title III (ELL)	2016	2,823	-	2,823	-	100%	89,467	2,519	3%
Title III (ELL)	2017	85,091	110	84,073	908	99%			
IDEA B	2016	21,745	-	21,579	166	99%	2,631,427	1,330,078	51%
IDEA B	2017	939,421	5,831	933,590	-	100%			
IDEA Preschool	2016	576	-	406	170	70%	98,037	27,497	28%
IDEA Preschool	2017	37,786	2,018	17,167	18,601	51%			
Career Tech (Perkins)	2016	11,913	-	8,349	3,564	70%	266,882	115,512	43%
Career Tech (Perkins)	2017	91,948	-	91,945	3	100%			
<b>TOTAL</b>		<b>3,375,408</b>	<b>43,021</b>	<b>3,295,926</b>	<b>36,461</b>	<b>99%</b>			
<b>John G. Leach (State Funds)</b>									
Energy	2017	74,881	-	74,881	-	100%	109,993	21,781	20%
Division II AOC	2017	5,419	-	5,419	-	100%	3,012	1,947	65%
Division II Voc	2017	28,164	-	28,091	73	100%	21,123	-	0%
Minor Cap	2017	549	549	-	-	100%	9,133	3,076	34%
<b>TOTAL</b>		<b>109,013</b>	<b>549</b>	<b>108,391</b>	<b>73</b>	<b>100%</b>			
<b>GRAND TOTAL</b>		<b>5,914,595</b>	<b>515,498</b>	<b>5,356,086</b>	<b>43,011</b>	<b>99%</b>			