

# Budget Variance Report

Month Ending August 31, 2018

# Overview

- Reviewed by CFOC on October 2nd.
- 16.67% of the Fiscal Year has transpired.
- We have received 48.79% of our expected annual revenue.
- Year to date expenditures are at 16.85% and 18.32% including encumbrances.

# Additional Details

- Credit card transactions totaled \$8,792.09
- 57% of the carryover funds from previous budget years have been spent or encumbered as of August 31st.

# 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 August 2018**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	2-Oct-18
Board of Education Approval:	8-Oct-18
Portion of Fiscal Year Expired:	16.67%

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**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018**  
**SUMMARY OF REVENUE**



	<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	273,035.00	12.74%	(1,870,695.00)
Division III Equalization	4,878,773	4,386,742.00	89.91%	(492,031.00)
Educational Sustainment	2,088,786	1,879,907.00	90.00%	(208,879.00)
Excellence/Admin Option	235,000	210,420.00	89.54%	(24,580.00)
<b>SUBTOTAL</b>	<b>9,346,289</b>	<b>6,750,104.00</b>	<b>72.22%</b>	<b>(2,596,185.00)</b>
<b><u>RESTRICTED STATE REVENUE</u></b>				
State formula salaries	66,972,459	59,384,446.15	88.67%	(7,588,012.85)
Cafeteria Salaries	2,248,659	1,174,725.00	52.24%	(1,073,934.00)
Division II Costs, AOC - Voc	194,332	145,749.00	75.00%	(48,583.00)
Division II Costs, Energy	2,064,893	1,651,914.00	80.00%	(412,979.00)
State Transportation	6,450,000	3,133,209.00	48.58%	(3,316,791.00)
Drivers Ed	39,746	31,797.00	80.00%	(7,949.00)
Unique Alternative	963,893	878,782.30	91.17%	(85,110.70)
Related Services	429,678	384,051.00	89.38%	(45,627.00)
Professional Development	110,644	55,322.00	50.00%	(55,322.00)
Technology Block Grant	166,949	251,592.00	150.70%	84,643.00
Student Success Block Grant	650,481	-	0.00%	(650,481.00)
Opportunity Grants	573,895	286,947.50	50.00%	(286,947.50)
Other State Revenue	50,000	4,752.77	9.51%	(45,247.23)
John G. Leach	7,182,736	6,242,520.96	86.91%	(940,215.04)
ECAP (Pre-K State grant)	287,140	288,140.00	100.35%	1,000.00
Minor Capital Improvements	943,163	-	0.00%	(943,163.00)
<b>SUBTOTAL</b>	<b>89,328,668</b>	<b>73,913,948.68</b>	<b>82.74%</b>	<b>(15,414,719.32)</b>
Operational Budget Reduction	(1,948,482)			
<b>TOTAL STATE REVENUE</b>	<b>96,726,475</b>	<b>80,664,053</b>	<b>83.39%</b>	<b>(16,062,422.32)</b>

**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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	46,281,607	551,051.59	1.19%	(45,730,555.41)
Interest	175,000	17,662.55	10.09%	(157,337.45)
Athletics	20,000	-	0.00%	(20,000.00)
Indirect Costs	350,000	-	0.00%	(350,000.00)
CSCR	145,000	-	0.00%	(145,000.00)
Building Rental	26,000	3,465.00	13.33%	(22,535.00)
<b>SUBTOTAL</b>	<b>46,997,607</b>	<b>572,179.14</b>	<b>1.22%</b>	<b>(46,425,427.86)</b>
<b><u>RESTRICTED LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	4,863,557	52,590.78	1.08%	(4,810,966.22)
Tuition Receipts (excl. Leach)	7,215,110	120,597.77	1.67%	(7,094,512.23)
John G. Leach (tuition revenue)	3,750,000	-	0.00%	(3,750,000.00)
Match Tax Receipts	1,616,202	20,312.26	1.26%	(1,595,889.74)
Technology Maintenance Match	447,125	-	0.00%	(447,125.00)
Cafeteria	6,450,000	164,181.48	2.55%	(6,285,818.52)
Donations	100,000	-	0.00%	(100,000.00)
E3 Grant	1,500,000	-	0.00%	(1,500,000.00)
Other Local Revenue	515,000	39,062.24	7.58%	(475,937.76)
<b>SUBTOTAL</b>	<b>26,456,994</b>	<b>396,744.53</b>	<b>1.50%</b>	<b>(26,060,249.47)</b>



**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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)	(5,685,442)	-	0.00%	5,685,442.00
Choice (Reduction)	(1,042,091)	-	0.00%	1,042,091.00
Reserve funds	(4,122,368)	-	0.00%	
<b>SUBTOTAL</b>	<b>(10,849,901)</b>	<b>-</b>	<b>0.00%</b>	<b>10,849,901.00</b>
<b>TOTAL LOCAL REVENUE</b>	<b>62,604,700</b>	<b>968,923.67</b>	<b>1.55%</b>	<b>(61,635,776.33)</b>
<b><u>FEDERAL REVENUE</u></b>				
IDEA Part B	2,689,190	-	0.00%	(2,689,190.00)
IDEA Pre-K	100,025	-	0.00%	(100,025.00)
Title I	4,094,316	-	0.00%	(4,094,316.00)
Title II	697,328	-	0.00%	(697,328.00)
Title III	97,148	-	0.00%	(97,148.00)
Perkins	262,365	-	0.00%	(262,365.00)
Title IV	431,126	-	0.00%	(431,126.00)
Other Federal Funds	115,000	246,750.00	214.57%	131,750.00
<b>TOTAL FEDERAL REVENUE</b>	<b>8,486,498</b>	<b>246,750.00</b>	<b>2.91%</b>	<b>(8,239,748.00)</b>
<b>TOTAL REVENUE</b>	<b>167,817,673</b>	<b>81,879,726.35</b>	<b>48.79%</b>	<b>(85,937,946.65)</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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>
<u>Operating Unit</u>	<u>Program Code</u>							
<b>DISCRETIONARY SCHOOL BUDGETS</b>								
9340410A	95437	Carrie Downie Library	2,880		-	2,880.00	0.00%	0.00%
9340410A	99999	Carrie Downie Elementary	45,063	24,448.94	531.11	20,082.95	55.43%	1.18%
9340412A	95437	Castle Hills Library	4,531	-	-	4,531.00	0.00%	0.00%
9340412A	99999	Castle Hills Elementary	64,103	30,289.53	876.30	32,937.17	48.62%	1.37%
9340418A	95437	Pleasantville Library	3,456	-	-	3,456.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	46,796	21,856.12	4,098.84	20,841.04	55.46%	8.76%
9340420A	95437	Wilmington Manor Library	2,732	-	-	2,732.00	0.00%	0.00%
9340420A	99999	Wilmington Manor Elementary	32,607	5,303.88	765.01	26,538.11	18.61%	2.35%
9340422A	95437	Wilbur Library	8,111	-	-	8,111.00	0.00%	0.00%
9340422A	99999	Wilbur Elementary	124,839	29,833.93	3,108.44	91,896.63	26.39%	2.49%
9340427A	95437	Southern Library	6,264			6,264.00	0.00%	0.00%
9340427A	99999	Southern Elementary	89,375	27,852.28	3,912.46	57,610.26	35.54%	4.38%
9340432A	95437	New Castle Library	4,111			4,111.00	0.00%	0.00%
9340432A	99999	New Castle Elementary	62,564	12,545.62	8,986.57	41,031.81	34.42%	14.36%
9340456A	95437	Eisenberg Library	3,712			3,712.00	0.00%	0.00%
9340456A	99999	Eisenberg Elementary	51,125	9,553.07	290.49	41,281.44	19.25%	0.57%
9340470A	95437	Gunning Bedford Library	7,870			7,870.00	0.00%	0.00%
9340470A	99999	Gunning Bedford Middle	119,966	31,456.55	6,726.43	81,783.02	31.83%	5.61%
9340474A	95437	George Read Library	5,393			5,393.00	0.00%	0.00%
9340474A	99999	George Read Middle	89,600	1,370.43	2,557.48	85,672.09	4.38%	2.85%
9340476A	95437	McCullough Library	5,234			5,234.00	0.00%	0.00%
9340476A	99999	McCullough Middle	87,777	8,462.52	3,196.93	76,117.55	13.28%	3.64%
9340522A	99530	Wallin (Regular Ed)	1,800			1,800.00	0.00%	0.00%
9340490A	95048	William Penn - ROTC	4,140	44.25	72.15	4,023.60	2.81%	1.74%
9340490A	95073	William Penn - Music Choir	26,100	14,006.42	138.00	11,955.58	54.19%	0.53%
9340490A	95437	William Penn - Library	18,000		1,411.07	16,588.93	7.84%	7.84%
9340490A	95468	William Penn - Summer School	9,000			9,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	155,000	65,069.27	13,764.50	76,166.23	50.86%	8.88%
9340490A	99999	William Penn High School	234,734	85,567.39	9,355.10	139,811.51	40.44%	3.99%
<b>SUBTOTAL</b>			<b>1,316,883</b>	<b>367,660.20</b>	<b>59,790.88</b>	<b>889,431.92</b>	<b>32.46%</b>	<b>4.54%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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>	
<u>Operating Unit</u>	<u>Program Code</u>							
<b>DISCRETIONARY DIVISION/DEPARTMENT BUDGETS</b>								
99900000	99999	Board of Education	29,000	-	-	29,000.00	0.00%	0.00%
99900100	99999	Legal	40,000	-	-	40,000.00	0.00%	0.00%
99900300	95228	Substitutes & Homebound	850,000	80,000.00	3,735.93	766,264.07	9.85%	0.44%
99900300	95260	Community & Schools	20,000	-	-	20,000.00	0.00%	0.00%
99900300	95494	Teacher of the Year	7,500	-	-	7,500.00	0.00%	0.00%
99900300	99999	General District Expenses	942,526	-	-	942,526.00	0.00%	0.00%
99910000	95052	Marketing	60,000	27,100.00	7,455.83	25,444.17	57.59%	12.43%
99910000	99999	Public Communications	20,000	4,087.82	1,068.00	14,844.18	25.78%	5.34%
99910010	95411	Copy Center	240,000	74,107.43	23,334.75	142,557.82	40.60%	9.72%
99910010	99999	District Administration	90,000	-	6,950.67	83,049.33	7.72%	7.72%
99910010	95405	District Choice	4,500	-	-	4,500.00	0.00%	0.00%
99910100	99999	Superintendent	18,000	976.00	902.94	16,121.06	10.44%	5.02%
99970600	95060	Preschool Expansion	141,300	42,545.64	3,204.47	95,549.89	32.38%	2.27%
99970675	95430	Elementary Wellness	85,000	-	-	85,000.00	0.00%	0.00%
99910110	99999	Assistant Superintendent 1	15,000	-	-	15,000.00	0.00%	0.00%
99910115	99999	Assistant Superintendent 2	15,000	-	-	15,000.00	0.00%	0.00%
99920000	99999	Curriculum/Instruction	115,000	3,714.96	1,857.55	109,427.49	4.85%	1.62%
99920000	95435	Common Core/Curriculum	250,000	4,316.38	-	245,683.62	1.73%	0.00%
99920000	90850	Music/Art Curriculum	45,000	1,079.90	-	43,920.10	2.40%	0.00%
99920100	99999	Discipline Programs/SRO	175,000	150,000.00	4,204.24	20,795.76	88.12%	2.40%
99920110	99519	Security/Constables	505,000	3,996.36	9,478.07	491,525.57	2.67%	1.88%
99920700	99999	Athletics	50,000	-	-	50,000.00	0.00%	0.00%
99930300	99999	Special/Student Services	45,000	11,795.82	14,462.20	18,741.98	58.35%	32.14%
99940000	99999	Business Office	42,300	-	3,060.00	39,240.00	7.23%	7.23%
99940050	99999	Facilities Maintenance	450,000	129,905.88	156,916.87	163,177.25	63.74%	34.87%
99940400	99999	Local Salaries & Benefits	35,748,951	306,017.50	6,518,028.35	28,924,905.15	19.09%	18.23%
99950000	99999	Personnel	36,000	-	3,048.02	32,951.98	8.47%	8.47%
99960200	99531	Custodial Services	410,000	86,262.71	32,474.15	291,263.14	28.96%	7.92%
99960200	99999	Operations	9,500	5,000.00	97.04	4,402.96	53.65%	1.02%
99970680	99999	School Supervision	60,000	10,441.32	1,031.76	48,526.92	19.12%	1.72%
99970680	95488	Visiting Teachers	4,000	-	251.48	3,748.52	6.29%	6.29%
<b>SUBTOTAL - DISCRETIONARY</b>			<b>40,523,577</b>	<b>941,347.72</b>	<b>6,791,562.32</b>	<b>32,790,666.96</b>	<b>19.08%</b>	<b>16.76%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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>
<u>Operating Unit</u>	<u>Program Code</u>							
<b>RESTRICTED FUNDING WITH LOCAL INVESTMENT</b>								
99940810	99999	Tech Equipment & Repair	1,498,526	77,540.94	439,915.76	981,069.30	34.53%	29.36%
99960200	95419	Energy/Utilities	2,064,893	166,071.35	568,277.11	1,330,544.54	35.56%	27.52%
99960400	99999	Transportation	7,466,910	204,233.49	1,027,432.31	6,235,244.20	16.49%	13.76%
<b>SUBTOTAL - RESTRICTED/LOCAL</b>			<b>11,030,329</b>	<b>447,845.78</b>	<b>2,035,625.18</b>	<b>8,546,858.04</b>	<b>22.51%</b>	<b>18.45%</b>
<b>OTHER RESTRICTED BUDGETS</b>								
99910120	99999	Contractual Services	429,678	330,435.00	50,698.78	48,544.22	88.70%	11.80%
99920200	99999	Extra Time	270,000	-	15,999.28	254,000.72	5.93%	5.93%
99920500	99999	Professional Development	110,643	-	221.62	110,421.38	0.20%	0.20%
99920800	99999	Drivers Education	10,000	-	1,558.80	8,441.20	15.59%	15.59%
99940200	99999	Division I Salaries	66,972,459	-	12,402,949.68	54,569,509.32	18.52%	18.52%
99940300	99999	Division II Vocational	174,899	2,221.49	3,020.59	169,656.92	3.00%	1.73%
99940410	95037	Immersion Funding	60,971	-	-	60,971.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	50,000	-	729.00	49,271.00	1.46%	1.46%
99940500	99999	Federal Funds	8,486,498	-	-	8,486,498.00	0.00%	0.00%
99940700	99999	Private Grants/Donations	100,000	-	1,296.47	98,703.53	1.30%	1.30%
99960000	99999	Child Nutrition Operations	8,698,659	3,972.00	1,126,708.81	7,567,978.19	13.00%	12.95%
99970000	99999	Debt Service	4,863,557	-	2,601,482.93	2,262,074.07	53.49%	53.49%
99970680	99451	Opportunity Grants	573,895	-	-	573,895.00	0.00%	0.00%
99970680	99562	Student Success Block Grant	1,084,135	-	-	1,084,135.00	0.00%	0.00%
99990050	99999	E3 Grant	1,500,000	-	99,286.36	1,400,713.64	6.62%	6.62%
99970200	99999	Minor Capital	1,571,938	-	-	1,571,938.00	0.00%	0.00%
99970600	99768	ECAP (State Pre-K grant)	287,140	-	37,624.47	249,515.53	13.10%	13.10%
<b>SUBTOTAL - RESTRICTED</b>			<b>95,244,472</b>	<b>336,628.49</b>	<b>16,341,576.79</b>	<b>78,566,266.72</b>	<b>17.51%</b>	<b>17.16%</b>
<b>RESTRICTED TUITION FUNDED BUDGETS</b>								
99970600	95030	Preschool	54,000	9,080.57	499.29	44,420.14	17.74%	0.92%
99970600	99532	PreK Payroll	561,706	-	64,834.61	496,871.39	11.54%	11.54%
9340410A	95236	Carrie Downie Exceptional Children	2,880	1,273.60	-	1,606.40	44.22%	0.00%
9340412A	95236	Castle Hills Exceptional Children	9,360	-	-	9,360.00	0.00%	0.00%
9340418A	95236	Pleasantville Exceptional Children	3,600	-	-	3,600.00	0.00%	0.00%
9340420A	95236	Wilmington Manor Exceptional Childr	3,840	-	3.00	3,837.00	0.08%	0.08%



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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>
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
9340422A	95236	Wilbur Exceptional Children	7,200	-	-	7,200.00	0.00%	0.00%
9340432A	95236	New Castle Exceptional Children	4,320	-	-	4,320.00	0.00%	0.00%
9340456A	95236	Eisenberg Exceptional Children	7,920	-	-	7,920.00	0.00%	0.00%
9340474A	95236	George Read Exceptional Children	4,080	-	-	4,080.00	0.00%	0.00%
9340476A	95236	McCullough Exceptional Children	9,360	-	110.81	9,249.19	1.18%	1.18%
9340427A	95217	Southern ILC	66,600	6,261.62	2,970.97	57,367.41	13.86%	4.46%
9340427A	99532	Southern ILC Payroll	417,000			417,000.00	0.00%	0.00%
9340427A	95207	Southern CASL	44,100	5,280.80	229.72	38,589.48	12.50%	0.52%
9340427A	99530	Southern CASL Payroll	314,000			314,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Children	5,520		745.75	4,774.25	13.51%	13.51%
9340470A	95217	Gunning Bedford ILC	44,100	35,000.00	594.37	8,505.63	80.71%	1.35%
9340470A	99532	GB ILC Payroll	268,975			268,975.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	36,000	35,502.60	1,000.00	(502.60)	101.40%	2.78%
9340470A	99530	GB CASL Payroll	250,000			250,000.00	0.00%	0.00%
9340470A	95236	Gunning Bedford Exceptional Childrer	1,680			1,680.00	0.00%	0.00%
9340490A	95207	WPHS CASL	36,000	607.74		35,392.26	1.69%	0.00%
9340490A	99530	WPHS CASL Payroll	126,875			126,875.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Children	22,800	34,713.00	4,326.00	(16,239.00)	171.22%	18.97%
9340522A	99532	Wallin General Expenses	880,000	3,302.99	166,631.37	710,065.64	19.31%	18.94%
9340522A	99999	Wallin Principal	43,200	2,704.16	4,159.00	36,336.84	15.89%	9.63%
99920300	99999	LEP/ESL	590,000		53,153.85	536,846.15	9.01%	9.01%
99930200	95454	Private Placement	1,376,990		161,754.02	1,215,235.98	11.75%	11.75%
99930200	99999	In State Tuition	3,045,000	93,409.00	38,870.80	2,912,720.20	4.34%	1.28%
99930200	95236	Exceptional Children Payroll	500,000			500,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	36,000	728.18	700.56	34,571.26	3.97%	1.95%
		<b>SUBTOTAL - TUITION</b>	<b>8,773,106</b>	<b>227,864.26</b>	<b>500,584.12</b>	<b>8,044,657.62</b>	<b>8.30%</b>	<b>5.71%</b>
See detailed budget	<b>Leach - Special School</b>		10,929,311	152,820.76	2,544,093.27	8,232,396.97	24.68%	23.28%
<b>TOTAL EXPENDITURES</b>			<b>167,817,678</b>	<b>2,474,167.21</b>	<b>28,273,232.56</b>	<b>137,070,278.23</b>	<b>18.32%</b>	<b>16.85%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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 Unit</u>	<u>Program Code</u>							
<b>General District Expenses - Summarized on page 6 - Detail of budget</b>								
99900300	99999	Audit	10,000			10,000.00	0.00%	0.00%
		Insurance	185,000		12,402.00	172,598.00	6.70%	6.70%
		Data Service Center	447,526			447,526.00	0.00%	0.00%
		One Time Items	200,000	105,994.00		94,006.00	53.00%	0.00%
		Contingency	100,000			100,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>			<b>942,526</b>	<b>105,994.00</b>	<b>12,402.00</b>	<b>824,130.00</b>	<b>12.56%</b>	<b>1.32%</b>
<b>Child Nutrition Operations - Summarized on page 7 - Detail of budget</b>								
<b>TOTAL EXPENDITURES</b>			<b>8,698,659</b>	<b>3,972.00</b>	<b>1,126,708.81</b>	<b>7,567,978.19</b>	<b>13.00%</b>	<b>12.95%</b>
<b>Transportation - Summarized on page 7 - Detail of budget</b>								
<b>TOTAL EXPENDITURES</b>			<b>7,466,910</b>	<b>204,233.49</b>	<b>1,027,432.31</b>	<b>6,235,244.20</b>	<b>16.49%</b>	<b>13.76%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 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>Leach Special School - * Summarized on page 8 - Detail of budget</b>								
9340427A	99999	Southern Integration Program	19,187	3,227.28	625.59	15,334.13	20.08%	3.26%
9340474A	99999	George Read Integration Program	27,761	920.58	-	26,840.42	3.32%	0.00%
9340490A	99999	William Penn Integration Program	18,371	229.95	853.86	17,287.19	5.90%	4.65%
9340514A	99999	Leach Principal's Budget	66,256	-	1,716.20	64,539.80	2.59%	2.59%
9340514A	95254	Vocational Expenses	21,420	-		21,420.00	0.00%	0.00%
9340514A	99545	Related Services	10,000		26.03	9,973.97	0.26%	0.26%
9340514A	99546	Assistive Technology	15,000			15,000.00	0.00%	0.00%
9340514A	95468	Summer School	10,000			10,000.00	0.00%	0.00%
99900300	95228	Substitutes	35,000	-	1,228.41	33,771.59	3.51%	3.51%
99900300	99999	General	850,000	8,155.95	4,527.37	837,316.68	1.49%	0.53%
99940200	99999	Division I Salaries	6,834,000	-	1,768,262.81	5,065,737.19	25.87%	25.87%
99940400	99999	Local Salaries *	2,958,000	140,287.00	761,851.48	2,055,861.52	30.50%	25.76%
99960200	95419	Energy/Utilities	55,000	-	5,001.52	49,998.48	9.09%	9.09%
99970200	99999	Minor Capital	9,316			9,316.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>			10,929,311	152,820.76	2,544,093.27	8,232,396.97	24.68%	23.28%

\* Includes local Benefits



**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018**  
**LOCAL TAX COLLECTIONS**

<b>Month</b>	<b>Current Expense</b>	<b>Debt Service</b>	<b>Tuition</b>	<b>MCI</b>
July	77,195.64	8,546.83	19,891.03	2,402.65
August	473,855.95	44,043.95	100,706.74	17,909.61
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
<b>Total Collected</b>	<b>551,051.59</b>	<b>52,590.78</b>	<b>120,597.77</b>	<b>20,312.26</b>
<b>Budget</b>	<b>46,281,607</b>	<b>4,863,557</b>	<b>7,215,110</b>	<b>2,063,327</b>
<b>% Collected</b>	<b>1.19%</b>	<b>1.08%</b>	<b>1.67%</b>	<b>0.98%</b>

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





SCHOOL DISTRICT 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 2017</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>
July	43,915.44	20,935.76	77,195.64
August	134,922.59	450,351.45	551,051.59
September	4,522,418.35	5,147,366.47	
October	16,822,520.54	32,561,275.07	
November	12,941,487.14	3,443,087.41	
December	127,479.56	327,553.92	
January	295,520.46	437,015.38	
February	0.00	413,161.98	
March	262,834.20	148,531.13	
April	129,295.28	120,635.10	
May	84,997.34	113,106.64	
June	97,701.53	93,227.19	
Senior Citizens' Tax Rebate	<u>1,569,606.35</u>	<u>1,086,936.69</u>	<u></u>
<b>Year To Date Receipts</b>	<b>\$37,009,719.10</b>	<b>\$43,255,311.74</b>	<b>628,247.23</b>
Projected Tax Receipts	\$34,668,977.00	\$42,608,909.00	46,281,607
% of Annual Tax Collections	106.75%	101.52%	1.36%



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018  
CREDIT CARD PURCHASES**

Credit cards are issued to Colonial employees under special circumstances and only with the approval of the CFO and Superintendent. Cards are used when Purchase orders and/or checks are not accepted or feasible and for travel.

	<b>Name</b>	<b>Trans Date</b>	<b>Merchant</b>	<b>Amount</b>	<b>Description</b>
Nutrition Supervisor	Angelucci,A Paula	8/6/2018	CHAMPION TROPHIES INC	45.00	Supplies
	Angelucci,A Paula	8/7/2018	AMZN MKTP US	-92.64	Credit
	Angelucci,A Paula	8/13/2018	RESTAURANTSTORE.COM	306.24	Supplies
	Angelucci,A Paula	8/15/2018	RESTAURANT STORE - 131	30.98	Supplies
	Angelucci,A Paula	8/15/2018	BJS WHOLESALE #0015	31.45	Supplies
	Angelucci,A Paula	8/15/2018	BJS WHOLESALE #0015	122.90	Supplies
	Angelucci,A Paula	8/19/2018	AMAZON.COM	89.99	Supplies
	Angelucci,A Paula	8/20/2018	DUNKIN #340724 Q35	71.94	Supplies
	Angelucci,A Paula	8/21/2018	BJS WHOLESALE #0015	50.96	Supplies
	Angelucci,A Paula	8/21/2018	CURRENT CATALOG	32.70	Supplies
Superintendent	Blakey,Dolan D	7/26/2018	KITE KEY GASTRO PUB	18.27	Meal - out of State travel
	Blakey,Dolan D	7/27/2018	LOGAN SQUARE	83.00	Meal - out of State travel
	Blakey,Dolan D	8/13/2018	SOUTHWES 526147755374	219.96	Airfare
Business Office	Miller,Cindy L	7/29/2018	GETFLOW.COM	29.97	
Districtwide purchases	Miller,Cindy L	7/29/2018	INTERNATIONAL TRANSACTION	0.45	
	Miller,Cindy L	7/31/2018	DORNEY PARK GROUP SALES	1008.00	Student Trip
	Miller,Cindy L	7/31/2018	FACEBK *9WTJKFES92	99.39	Marketing
	Miller,Cindy L	8/1/2018	COSCHEDULE ESS PRFL MO	69.00	Marketing
	Miller,Cindy L	8/1/2018	AMAZON.COM	64.86	Supplies
	Miller,Cindy L	8/1/2018	AMZN MKTP US	63.59	Supplies
	Miller,Cindy L	8/1/2018	EMA*EMMA EMAIL MARKETING	68.00	Marketing
	Miller,Cindy L	8/2/2018	PENSKE TRK LSG 044610	260.43	Truck rental
	Miller,Cindy L	8/16/2018	SSC - MIDDLETOWN,	452.77	Supplies
	Miller,Cindy L	8/22/2018	DNH*GODADDY.COM	10.67	Marketing



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018  
CREDIT CARD PURCHASES**

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	<b>Name</b>	<b>Trans Date</b>	<b>Merchant</b>	<b>Amount</b>	<b>Description</b>
Business Office	Papanicolas,Leslie Fay	7/30/2018	SLEEP INN & SUITES	661.56	Lodging
Districtwide travel	Papanicolas,Leslie Fay	8/1/2018	MCIU COURSE TUITIO	975.00	Registration
	Papanicolas,Leslie Fay	8/1/2018	FAIRMONT AUSTIN	395.02	Lodging
	Papanicolas,Leslie Fay	8/1/2018	FAIRMONT AUSTIN	395.03	Lodging
	Papanicolas,Leslie Fay	8/2/2018	UNIVERSITY PLAZA HOTEL &	121.64	Lodging
	Papanicolas,Leslie Fay	8/20/2018	PAYPAL *PAMHARRISCO	199.00	Registration
	Papanicolas,Leslie Fay	8/21/2018	NCHSE	700.00	Registration
Technology Supervisor	Smallwood,Philip Lee	7/30/2018	AMAZON MKTPLACE PMTS	55.20	Supplies
	Smallwood,Philip Lee	7/31/2018	SP * BLOXELS	272.50	Instructional materials
	Smallwood,Philip Lee	8/1/2018	DIGITALOCEAN.COM	28.41	Web services
	Smallwood,Philip Lee	8/1/2018	AMZN MKTP US	29.98	Supplies
	Smallwood,Philip Lee	8/1/2018	AMAZON.COM	199.95	Supplies
	Smallwood,Philip Lee	8/1/2018	IN *FAMILYID, INC.	1295.00	Software
	Smallwood,Philip Lee	8/7/2018	AMAZON PRIME	1.99	Subscription
	Smallwood,Philip Lee	8/7/2018	AMZN MKTP US	245.94	Supplies
	Smallwood,Philip Lee	8/11/2018	AMAZON PRIME	-1.99	Refund
	Smallwood,Philip Lee	8/14/2018	STAPLES 00115287	79.98	Supplies





**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018  
CARRY OVER BUDGET ITEMS**

<b>BUDGET</b>	<b>FY</b>	<b>BALANCE ON JULY 1, 2018</b>	<b>Encumbered</b>	<b>Expended</b>	<b>Remaining Balance</b>	<b>Percent Carryover Obligated</b>
<b>Major Cap</b>						
Renovate John G. Leach	2010	425,796	425,796	-	-	100%
<b>TOTAL</b>		<b>425,796</b>	<b>425,796</b>	<b>-</b>	<b>-</b>	<b>100%</b>
MCI- Local	2015	48	48	24	(24)	150%
MCI- Local	2017	3,218	1,516	1,690	12	100%
MCI- Local	2018	282,502		125,353	157,149	
MCI- State	2015	91	72		19	79%
MCI- State	2017	34,399	29,653		4,746	86%
MCI- State	2018	487,399	152,207	92,022	68,266	
<b>TOTAL</b>		<b>521,889</b>	<b>181,932</b>	<b>92,022</b>	<b>230,168</b>	<b>52%</b>

**State Funds**

Division II AOC	2018	356,028	150,427	205,464	137	100%
World Language Immersion	2018	52,997	6,914	615	45,468	14%
Energy	2018	458,611	91,736	126,798	240,077	48%
Unique Alternatives	2018	116,801	27,458	50,719	38,624	
Standards & Assessment	2018	244			244	0%
Transportation	2018	30,835			30,835	0%
Division II Vocational	2018	80,163	66,832	12,585	746	99%
Education Opportunity	2018	32,273	2,428	19,137	10,708	67%
Drivers Education	2018	4,217			4,217	0%
Professional Development	2018	58,393	10,281	33,443	14,669	75%
<b>TOTAL</b>		<b>1,190,561</b>	<b>356,076</b>	<b>448,760</b>	<b>385,725</b>	<b>68%</b>



**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of August 2018**  
**CARRY OVER BUDGET ITEMS**

<b>BUDGET</b>	<b>FY</b>	<b>BALANCE ON JULY 1, 2018</b>	<b>Encumbered</b>	<b>Expended</b>	<b>Remaining Balance</b>	<b>Percent Carryover Obligated</b>
<b>Federal Funds</b>						
Title II	2017	12,535	8,240	825	3,470	72%
Title II	2018	567,474	51,854	147,905	367,715	35%
Title I	2017	49,769	26,514	307	22,948	54%
Title I	2018	2,143,912	264,166	882,076	997,670	53%
Title III (ELL)	2017	1,018	110	395	513	50%
Title III (ELL)	2018	87,991	949	1,102	85,940	2%
IDEA B	2017	5,831		894	4,937	15%
IDEA B	2018	1,094,577	235,658	400,533	458,386	58%
IDEA Preschool	2017	68,175	1,668	18,920	47,587	30%
IDEA Preschool	2018	12,806	1,596	461	10,750	16%
Career Tech (Perkins)	2017	2			2	0%
Career Tech (Perkins)	2018	13,651	10,132	1,674	1,845	86%
<b>TOTAL</b>		<b>4,057,742</b>	<b>600,887</b>	<b>1,455,092</b>	<b>2,001,764</b>	<b>51%</b>
<b>John G. Leach (State Funds)</b>						
Energy	2018	60,676	543	7,019	53,114	12%
Division II AOC	2018	21,776	11,908	873	8,995	59%
Division II Voc	2018	20,192		43	20,148	0%
<b>TOTAL</b>		<b>102,644</b>	<b>12,451</b>	<b>7,935</b>	<b>82,258</b>	<b>20%</b>
<b>GRAND TOTAL</b>		<b>6,298,632</b>	<b>1,577,140</b>	<b>2,003,809</b>	<b>2,699,915</b>	<b>57%</b>