

Budget Variance Report

Month Ending December 31, 2018

Overview

- Reviewed by CFOC on February 5th.
- 50% of the Fiscal Year has transpired.
- We have received 92.08% of our expected annual revenue.
- Year to date expenditures are at 46.04% and 48.73% including encumbrances.

Additional Details

- Credit card transactions totaled \$14,372.90.
- 90% of the carryover funds from previous budget years have been spent or encumbered as of December 31st.

Financial Position Report

- Reviewed three times annually per DE State law.
 - February 1st
 - May 1st
 - August 31st
- Purpose is to project cash balance on hand at end of fiscal year and until tax receipts are received.
- The Feb. 1st report shows that Colonial projects to have sufficient funds on June 30 to meet all obligations until our FY 2020 tax receipts are received.

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 December 2018**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	5-Feb-19
Board of Education Approval:	12-Feb-19
Portion of Fiscal Year Expired:	50.00%



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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	2,143,730	341,299.02	15.92%	(1,802,430.98)
Division III Equalization	4,878,773	5,074,650.00	104.01%	195,877.00
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)
SUBTOTAL	9,346,289	7,506,276.02	80.31%	(1,840,012.98)
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	66,972,459	59,384,446.15	88.67%	(7,588,012.85)
Cafeteria Salaries	2,248,659	1,358,257.15	60.40%	(890,401.85)
Division II Costs, AOC - Voc	194,332	197,837.00	101.80%	3,505.00
Division II Costs, Energy	2,064,893	1,900,625.00	92.04%	(164,268.00)
State Transportation	6,450,000	4,803,626.08	74.47%	(1,646,373.92)
Drivers Ed	39,746	36,035.00	90.66%	(3,711.00)
Unique Alternative	963,893	804,104.86	83.42%	(159,788.14)
Related Services	429,678	384,051.00	89.38%	(45,627.00)
Professional Development	110,643	110,643.00	100.00%	-
Technology Block Grant	166,949	283,650.00	169.90%	116,701.00
Student Success Block Grant	650,481	650,481.00	100.00%	-
Opportunity Grants	573,895	573,895.00	100.00%	-
Other State Revenue	50,000	122,253.20	244.51%	72,253.20
John G. Leach	7,182,736	6,245,408.98	86.95%	(937,327.02)
ECAP (Pre-K State grant)	287,140	290,640.00	101.22%	3,500.00
Minor Capital Improvements	943,163	943,163.00	100.00%	-
SUBTOTAL	89,328,667	78,089,116.42	87.42%	(11,239,550.58)
Operational Budget Reduction	(1,948,482)			
TOTAL STATE REVENUE	96,726,474	85,595,392	88.49%	(11,131,081.56)

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	46,281,607	46,394,583.84	100.24%	112,976.84
Interest	175,000	135,428.05	77.39%	(39,571.95)
Athletics	20,000	18,466.17	92.33%	(1,533.83)
Indirect Costs	350,000	2,377.45	0.68%	(347,622.55)
CSCRP	145,000		0.00%	(145,000.00)
Building Rental	26,000	13,565.00	52.17%	(12,435.00)
SUBTOTAL	46,997,607	46,564,420.51	99.08%	(433,186.49)
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	4,863,557	4,697,699.35	96.59%	(165,857.65)
Tuition Receipts (excl. Leach)	7,215,110	9,849,902.29	136.52%	2,634,792.29
John G. Leach (tuition revenue)	3,750,000	750,000.00	20.00%	(3,000,000.00)
Match Tax Receipts	1,616,202	1,902,018.57	117.68%	285,816.57
Technology Maintenance Match	447,125	85,255.73	19.07%	(361,869.27)
Cafeteria	6,450,000	2,166,060.83	33.58%	(4,283,939.17)
Donations	100,000	59,694.40	59.69%	(40,305.60)
E3 Grant	1,500,000	-	0.00%	(1,500,000.00)
Other Local Revenue	515,000	295,850.98	57.45%	(219,149.02)
SUBTOTAL	26,456,994	19,806,482.15	74.86%	(6,650,511.85)

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>OTHER LOCAL FUNDS</u>				
Charter (Reduction)	(5,685,442)	(5,009,023.41)	88.10%	676,418.59
Choice (Reduction)	(1,042,091)	(1,051,007.79)	100.86%	(8,916.79)
Reserve funds	(4,122,368)	-	0.00%	
SUBTOTAL	<u>(10,849,901)</u>	<u>(6,060,031.20)</u>	55.85%	<u>4,789,869.80</u>
TOTAL LOCAL REVENUE	62,604,700	60,310,871.46	96.34%	(2,293,828.54)
<u>FEDERAL REVENUE</u>				
IDEA Part B	2,689,190	2,689,190.00	100.00%	-
IDEA Pre-K	100,025	100,025.00	100.00%	-
Title I	4,094,316	4,094,316.00	100.00%	-
Title II	697,328	697,328.00	100.00%	-
Title III	97,148	97,148.00	100.00%	-
Perkins	262,365	272,331.53	103.80%	9,966.53
Title IV	431,126	431,126.00	100.00%	-
Other Federal Funds	115,000	246,750.00	214.57%	131,750.00
TOTAL FEDERAL REVENUE	8,486,498	8,628,214.53	101.67%	141,716.53
TOTAL REVENUE	167,817,672	154,534,478.43	92.08%	(13,283,193.57)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
DISCRETIONARY SCHOOL BUDGETS								
9340410A	95437	Carrie Downie Library	2,880	-	1,645	1,235.30	57.11%	57.11%
9340410A	99999	Carrie Downie Elementary	45,063	4,166	26,388	14,508.91	67.80%	58.56%
9340412A	95437	Castle Hills Library	4,531	4,015	484	31.32	99.31%	10.69%
9340412A	99999	Castle Hills Elementary	64,103	10,239	40,305	13,558.43	78.85%	62.88%
9340418A	95437	Pleasantville Library	3,456	-	-	3,456.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	46,796	7,375	27,974	11,447.07	75.54%	59.78%
9340420A	95437	Wilmington Manor Library	2,732	690	-	2,042.00	25.26%	0.00%
9340420A	99999	Wilmington Manor Elementary	32,607	4,050	18,346	10,211.45	68.68%	56.26%
9340422A	95437	Wilbur Library	8,111	-	599	7,512.00	7.39%	7.39%
9340422A	99999	Wilbur Elementary	124,839	8,700	53,327	62,811.79	49.69%	42.72%
9340427A	95437	Southern Library	6,264	-	-	6,264.00	0.00%	0.00%
9340427A	99999	Southern Elementary	89,375	13,719	41,457	34,198.42	61.74%	46.39%
9340432A	95437	New Castle Library	4,111	3,827	-	283.70	93.10%	0.00%
9340432A	99999	New Castle Elementary	62,564	1,249	24,938	36,377.37	41.86%	39.86%
9340456A	95437	Eisenberg Library	3,712	-	3,712	0.40	99.99%	99.99%
9340456A	99999	Eisenberg Elementary	51,125	2,429	17,686	31,010.20	39.34%	34.59%
9340470A	95437	Gunning Bedford Library	7,870	-	-	7,870.00	0.00%	0.00%
9340470A	99999	Gunning Bedford Middle	119,966	9,909	67,079	42,978.22	64.17%	55.91%
9340474A	95437	George Read Library	5,393	-	-	5,393.00	0.00%	0.00%
9340474A	99999	George Read Middle	89,600	909	12,060	76,630.72	14.47%	13.46%
9340476A	95437	McCullough Library	5,234	2,000	-	3,234.00	38.21%	0.00%
9340476A	99999	McCullough Middle	87,777	21,034	20,381	46,361.80	47.18%	23.22%
9340522A	99530	Wallin (Regular Ed)	1,800	-	16.00	1,784.00	0.89%	0.89%
9340490A	95048	William Penn - ROTC	4,140	-	116.40	4,023.60	2.81%	2.81%
9340490A	95073	William Penn - Music Choir	26,100	9,880	13,274.91	2,944.83	88.72%	50.86%
9340490A	95437	William Penn - Library	18,000	170	8,992.23	8,837.77	50.90%	49.96%
9340490A	95468	William Penn - Summer School	9,000	-	-	9,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	155,000	29,023	92,831.39	33,145.67	78.62%	59.89%
9340490A	99999	William Penn High School	234,734	35,776	158,383.81	40,574.15	82.71%	67.47%
SUBTOTAL			1,316,883	169,162.34	629,994.54	517,726.12	60.69%	47.84%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
DISCRETIONARY DIVISION/DEPARTMENT BUDGETS								
99900000	99999	Board of Education	29,000	724.98	16,454.14	11,820.88	59.24%	56.74%
99900100	99999	Legal	40,000	18,095.24	21,904.76	-	100.00%	54.76%
99900300	95228	Substitutes & Homebound	850,000	120,206.58	121,365.27	608,428.15	28.42%	14.28%
99900300	95260	Community & Schools	20,000	-	25.00	19,975.00	0.13%	0.13%
99900300	95494	Teacher of the Year	7,500	113.93	500.53	6,885.54	8.19%	6.67%
99900300	99999	General District Expenses	942,526	65,819.31	267,926.26	608,780.43	35.41%	28.43%
99910000	95052	Marketing	60,000	28,175.59	32,976.75	(1,152.34)	101.92%	54.96%
99910000	99999	Public Communications	20,000	2,500.00	7,891.75	9,608.25	51.96%	39.46%
99910010	95411	Copy Center	240,000	23,124.03	107,226.59	109,649.38	54.31%	44.68%
99910010	99999	District Administration	90,000	32,000.00	21,637.63	36,362.37	59.60%	24.04%
99910010	95405	District Choice	4,500	-	768.35	3,731.65	17.07%	17.07%
99910100	99999	Superintendent	18,000	-	5,143.34	12,856.66	28.57%	28.57%
99970600	95060	Preschool Expansion	141,300	-	86,176.65	55,123.35	60.99%	60.99%
99970675	95430	Elementary Wellness	85,000	-	32,380.96	52,619.04	38.10%	38.10%
99910110	99999	Assistant Superintendent 1	15,000	-	1,766.66	13,233.34	11.78%	11.78%
99910115	99999	Assistant Superintendent 2	15,000	5,532.35	612.21	8,855.44	40.96%	4.08%
99920000	99999	Curriculum/Instruction	115,000	25,026.88	19,283.19	70,689.93	38.53%	16.77%
99920000	95435	Common Core/Curriculum	250,000	-	4,469.57	245,530.43	1.79%	1.79%
99920000	90850	Music/Art Curriculum	45,000	9,233.41	11,331.50	24,435.09	45.70%	25.18%
99920100	99999	Discipline Programs/SRO	175,000	123,234.24	30,970.00	20,795.76	88.12%	17.70%
99920110	99519	Security/Constables	505,000	8,292.30	256,045.83	240,661.87	52.34%	50.70%
99920700	99999	Athletics	50,000	-	16,545.00	33,455.00	33.09%	33.09%
99930300	99999	Special/Student Services	45,000	3,681.44	2,349.75	38,968.81	13.40%	5.22%
99940000	99999	Business Office	42,300	22,568.90	18,539.97	1,191.13	97.18%	43.83%
99940050	99999	Facilities Maintenance	450,000	373,888.82	188,072.86	(111,961.68)	124.88%	41.79%
99940400	99999	Local Salaries & Benefits	35,748,951	383,278.76	18,040,797.68	17,324,874.56	51.54%	50.47%
99950000	99999	Personnel	36,000	161.85	21,379.32	14,458.83	59.84%	59.39%
99960200	99531	Custodial Services	410,000	114,976.86	234,445.03	60,578.11	85.22%	57.18%
99960200	99999	Operations	9,500	-	4,065.20	5,434.80	42.79%	42.79%
99970680	99999	School Supervision	60,000	1,539.02	18,304.09	40,156.89	33.07%	30.51%
99970680	95488	Visiting Teachers	4,000	-	1,268.61	2,731.39	31.72%	31.72%
SUBTOTAL - DISCRETIONARY			40,523,577	1,362,174.49	19,592,624.45	19,568,778.06	51.71%	48.35%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
<u>Operating Unit</u>	<u>Program Code</u>							
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	1,498,526	126,927.59	1,144,876.57	226,721.84	84.87%	76.40%
99960200	95419	Energy/Utilities	2,064,893	490,101.56	1,102,666.47	472,124.97	77.14%	53.40%
99960400	99999	Transportation	7,466,910	1,182,714.07	4,051,561.60	2,232,634.33	70.10%	54.26%
		SUBTOTAL - RESTRICTED/LOCAL	11,030,329	1,799,743.22	6,299,104.64	2,931,481.14	73.42%	57.11%
OTHER RESTRICTED BUDGETS								
99910120	99999	Contractual Services	429,678	207,430.44	161,876.34	60,371.22	85.95%	37.67%
99920200	99999	Extra Time	270,000	-	70,564.64	199,435.36	26.14%	26.14%
99920500	99999	Professional Development	110,643	10,260.00	30,082.16	70,300.84	36.46%	27.19%
99920800	99999	Drivers Education	10,000	16,312.86	7,583.04	(13,895.90)	238.96%	75.83%
99940200	99999	Division I Salaries	66,972,459	-	34,458,188.88	32,514,270.12	51.45%	51.45%
99940300	99999	Division II Vocational	174,899	11,993.39	64,417.34	98,488.27	43.69%	36.83%
99940410	95037	Immersion Funding	60,971	-	-	60,971.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	50,000	1,395.00	9,235.54	39,369.46	21.26%	18.47%
99940500	99999	Federal Funds	8,486,498	231,800.48	768,101.17	7,486,596.35	11.78%	9.05%
99940700	99999	Private Grants/Donations	100,000	-	-	100,000.00	0.00%	0.00%
99960000	99999	Child Nutrition Operations	8,698,659	-	4,194,680.37	4,503,978.63	48.22%	48.22%
99970000	99999	Debt Service	4,863,557	-	3,023,806.30	1,839,750.70	62.17%	62.17%
99921000	99999	Opportunity Grants	573,895	117,164.19	134,577.47	322,153.34	43.87%	23.45%
99970680	99562	Student Success Block Grant	1,084,135	-	-	1,084,135.00	0.00%	0.00%
99990050	99999	E3 Grant	1,500,000	17,970.00	833,145.00	648,885.00	56.74%	55.54%
99970200	99999	Minor Capital	1,571,938	-	-	1,571,938.00	0.00%	0.00%
99970600	99768	ECAP (State Pre-K grant)	287,140	-	103,241.47	183,898.53	35.96%	35.96%
		SUBTOTAL - RESTRICTED	95,244,472	614,326.36	43,859,499.72	50,770,645.92	46.69%	46.05%
RESTRICTED TUITION FUNDED BUDGETS								
99970600	95030	Preschool	54,000	10,327.63	19,514.84	24,157.53	55.26%	36.14%
99970600	99532	PreK Payroll	561,706	-	114,247.82	447,458.18	20.34%	20.34%
9340410A	95236	Carrie Downie Exceptional Children	2,880	-	2,347.40	532.60	81.51%	81.51%
9340412A	95236	Castle Hills Exceptional Children	9,360	846.76	4,531.83	3,981.41	57.46%	48.42%
9340418A	95236	Pleasantville Exceptional Children	3,600	-	1,082.94	2,517.06	30.08%	30.08%
9340420A	95236	Wilmington Manor Exceptional Child:	3,840	-	1,247.38	2,592.62	32.48%	32.48%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
SUMMARY OF EXPENDITURES**

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating</u>	<u>Program</u>							
<u>Unit</u>	<u>Code</u>							
9340422A	95236	Wilbur Exceptional Children	7,200	-	8,947.49	(1,747.49)	124.27%	124.27%
9340432A	95236	New Castle Exceptional Children	4,320	-	1,187.49	3,132.51	27.49%	27.49%
9340456A	95236	Eisenberg Exceptional Children	7,920	364.35	3,974.75	3,580.90	54.79%	50.19%
9340474A	95236	George Read Exceptional Children	4,080	-	1,473.23	2,606.77	36.11%	36.11%
9340476A	95236	McCullough Exceptional Children	9,360	220.51	110.81	9,028.68	3.54%	1.18%
9340427A	95217	Southern ILC	66,600	7,048.17	17,794.15	41,757.68	37.30%	26.72%
9340427A	99532	Southern ILC Payroll	417,000	-	89,742.05	327,257.95	21.52%	21.52%
9340427A	95207	Southern CASL	44,100	3,194.05	6,684.41	34,221.54	22.40%	15.16%
9340427A	99530	Southern CASL Payroll	314,000	-	-	314,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Children	5,520	1,246.26	3,151.38	1,122.36	79.67%	57.09%
9340470A	95217	Gunning Bedford ILC	44,100	23,000.00	2,398.69	18,701.31	57.59%	5.44%
9340470A	99532	GB ILC Payroll	268,975	-	-	268,975.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	36,000	23,502.60	2,077.18	10,420.22	71.05%	5.77%
9340470A	99530	GB CASL Payroll	250,000	-	-	250,000.00	0.00%	0.00%
9340470A	95236	Gunning Bedford Exceptional Childre	1,680	-	799.00	881.00	47.56%	47.56%
9340490A	95207	WPHS CASL	36,000	-	639.93	35,360.07	1.78%	1.78%
9340490A	99530	WPHS CASL Payroll	126,875	-	-	126,875.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Children	22,800	11,779.00	9,110.16	1,910.84	91.62%	39.96%
9340522A	99532	Wallin General Expenses	880,000	5,819.13	418,298.86	455,882.01	48.20%	47.53%
9340522A	99999	Wallin Principal	43,200	14,567.45	20,140.89	8,491.66	80.34%	46.62%
99920300	99999	LEP/ESL	590,000	-	145,605.00	444,395.00	24.68%	24.68%
99930200	95454	Private Placement	1,376,990	-	478,490.73	898,499.27	34.75%	34.75%
99930200	99999	In State Tuition	3,045,000	248,000.57	154,066.57	2,642,932.86	13.20%	5.06%
99930200	95236	Exceptional Children Payroll	500,000	-	-	500,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	36,000	3,681.44	2,349.75	29,968.81	16.75%	6.53%
		SUBTOTAL - TUITION	8,773,106	353,597.92	1,510,014.73	6,909,493.35	21.24%	17.21%
See detailed budget		Leach - Special School	10,929,311	218,305.50	5,369,482.59	5,341,522.91	51.13%	49.13%
TOTAL EXPENDITURES			167,817,678	4,517,309.83	77,260,720.67	86,039,647.50	48.73%	46.04%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
DETAIL COST CENTERS**

<u>EXPENDITURES</u>			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Program</u>								
<u>Unit</u>	<u>Code</u>							
General District Expenses - Summarized on page 6 - Detail of budget								
99900300	99999	Audit	10,000			10,000.00	0.00%	0.00%
		Insurance	185,000		14,166.76	170,833.24	7.66%	7.66%
		Data Service Center	447,526		210,060.50	237,465.50	46.94%	46.94%
		One Time Items	200,000	65,819.31	43,699.00	90,481.69	54.76%	21.85%
		Contingency	100,000			100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			942,526	65,819.31	267,926.26	608,780.43	35.41%	28.43%
Child Nutrition Operations - Summarized on page 7 - Detail of budget								
TOTAL EXPENDITURES			8,698,659	-	4,194,680.37	4,503,978.63	48.22%	48.22%
Transportation - Summarized on page 7 - Detail of budget								
TOTAL EXPENDITURES			7,466,910	1,182,714.07	4,051,561.60	2,232,634.33	70.10%	54.26%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
DETAIL COST CENTERS**

<u>EXPENDITURES</u>			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Program</u>								
<u>Unit</u>	<u>Code</u>							
Leach Special School - * Summarized on page 8 - Detail of budget								
9340427A	99999	Southern Integration Program	19,187	2,140.28	4,165.37	12,881.35	32.86%	21.71%
9340474A	99999	George Read Integration Program	27,761	447.03	1,303.77	26,010.20	6.31%	4.70%
9340490A	99999	William Penn Integration Program	18,371	1,364.95	2,962.20	14,043.85	23.55%	16.12%
9340514A	99999	Leach Principal's Budget	66,256	4,387.45	5,261.66	56,606.89	14.56%	7.94%
9340514A	95254	Vocational Expenses	21,420	1,754.16	-	19,665.84	8.19%	0.00%
9340514A	99545	Related Services	10,000	7,039.40	156.00	2,804.60	71.95%	1.56%
9340514A	99546	Assistive Technology	15,000	-	-	15,000.00	0.00%	0.00%
9340514A	95468	Summer School	10,000	-	923.72	9,076.28	9.24%	9.24%
99900300	95228	Substitutes	35,000	-	13,841.37	21,158.63	39.55%	39.55%
99900300	99999	General	850,000	29,171.81	15,170.09	805,658.10	5.22%	1.78%
99940200	99999	Division I Salaries	6,834,000	-	3,693,644.20	3,140,355.80	54.05%	54.05%
99940400	99999	Local Salaries *	2,958,000	126,685.78	1,626,559.53	1,204,754.69	59.27%	54.99%
99960200	95419	Energy/Utilities	55,000	44,587.38	5,494.68	4,917.94	91.06%	9.99%
99970200	99999	Minor Capital	9,316	727.26	-	8,588.74	7.81%	0.00%
TOTAL EXPENDITURES			10,929,311	218,305.50	5,369,482.59	5,341,522.91	51.13%	49.13%

* Includes local Benefits



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

Month	Current Expense	Debt Service	Tuition	MCI
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	5,042,786.51	487,724.55	1,102,100.08	205,534.15
October	39,470,274.25	4,019,458.76	9,063,939.72	1,704,184.91
November	973,592.92	99,496.61	225,634.04	41,486.32
December	356,878.57	38,428.65	87,630.68	15,756.66
January				
February				
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	46,394,583.84	4,697,699.35	10,599,902.29	1,987,274.30
Budget	46,281,607	4,863,557	7,215,110	2,063,327
% Collected	100.24%	96.59%	146.91%	96.31%

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**

Month	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
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	5,042,786.51
October	16,822,520.54	32,561,275.07	39,470,274.25
November	12,941,487.14	3,443,087.41	973,592.92
December	127,479.56	327,553.92	356,878.57
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>
Year To Date Receipts	\$37,009,719.10	\$43,255,311.74	46,471,779.48
Projected Tax Receipts	\$34,668,977.00	\$42,608,909.00	46,281,607
% of Annual Tax Collections	106.75%	101.52%	100.41%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 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.

	Name	Trans Date	Merchant	Amount	Description
Nutrition Supervisor	Angelucci,A Paula	11/29/2018	BED BATH & BEYOND #1341	99.90	Supplies
	Angelucci,A Paula	12/17/2018	RESTAURANT STORE - 131	147.89	Supplies
	Angelucci,A Paula	12/14/2018	USPS PO 0968200550	50.00	Postage
	Angelucci,A Paula	12/4/2018	THE HOME DEPOT #1605	425.95	Supplies
	Angelucci,A Paula	12/17/2018	THE HOME DEPOT #1605	436.98	Supplies
	Angelucci,A Paula	12/5/2018	AMZN MKTP US*M012D36G1	154.96	Supplies
Chief Financial Officer	Falcon,Emily M.	12/17/2018	ASBO	959.00	Registration
Business Office (Districtwide purchases)	Miller,Cindy L	11/30/2018	FACEBK DDQWPGAS92	83.12	Marketing
	Miller,Cindy L	12/16/2018	ACCUWEATHER INC	199.95	Subscription
	Miller,Cindy L	12/1/2018	COSCHEDULE.COM	69.00	Marketing
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/13/2018	DELAWARE DOT RED LIGHT	171.50	Traffic fee
	Miller,Cindy L	12/3/2018	GAN*NEWSPAPER SUB1052	555.05	Newspaper Subscription
	Miller,Cindy L	12/1/2018	EMA*EMMA EMAIL MARKETING	68.00	Marketing
	Miller,Cindy L	12/5/2018	VARIDESK	395.00	Office Supplies
	Miller,Cindy L	12/8/2018	DNH*GODADDY.COM	30.34	Marketing
	Miller,Cindy L	12/14/2018	DNH*GODADDY.COM	40.17	Marketing
Miller,Cindy L	12/23/2018	DNH*GODADDY.COM	19.17	Marketing	
Business office (Districtwide travel)	Papanicolas,Leslie Fay	11/30/2018	SKILLPATH / NATIONAL	199.00	Registration
	Papanicolas,Leslie Fay	12/7/2018	MEDICAL SOCIETY OF DEL	540.00	Registration
	Papanicolas,Leslie Fay	11/27/2018	CCLV - ADV DEP	151.95	Lodging
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637173992	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637174593	30.14	Airfare



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

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	Name	Trans Date	Merchant	Amount	Description
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637175417	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637176876	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637177309	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637178154	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637178743	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637179065	30.14	Airfare
	Papanicolas,Leslie Fay	11/30/2018	AMERICAN AIR0010637179285	30.14	Airfare
	Papanicolas,Leslie Fay	12/2/2018	HYATT REGENCY CHICAGO	739.56	Lodging
	Papanicolas,Leslie Fay	12/2/2018	HYATT REGENCY CHICAGO	939.12	Lodging
	Papanicolas,Leslie Fay	12/4/2018	AMERICAN AIR0012324411075	790.40	Airfare
	Papanicolas,Leslie Fay	12/4/2018	AMERICAN AIR0010637406794	28.86	Airfare
	Papanicolas,Leslie Fay	12/6/2018	AMERICAN AIR0010637554653	30.14	Airfare
	Papanicolas,Leslie Fay	12/11/2018	LRP CONFERENCES LLC	660.00	Registration
	Papanicolas,Leslie Fay	12/10/2018	PETE AND C	330.00	Registration
	Papanicolas,Leslie Fay	12/12/2018	SCHOOL NUTRITION ASSOC	485.00	Registration
	Papanicolas,Leslie Fay	12/17/2018	ESEANETWORK.ORG	599.00	Registration
	Papanicolas,Leslie Fay	12/17/2018	ESEANETWORK.ORG	1,100.00	Registration
	Papanicolas,Leslie Fay	12/19/2018	LCVALETTTRANSPORTATION	842.40	Transportation
Technology Supervisor	Smallwood,Philip Lee	12/4/2018	STAPLES 00115287	279.99	Supplies
	Smallwood,Philip Lee	11/30/2018	DIGITALOCEAN.COM	29.56	Website
	Smallwood,Philip Lee	12/3/2018	AMZN MKTP US*M06L17VL2	49.88	Supplies
	Smallwood,Philip Lee	12/5/2018	AMZN MKTP US*M03YR2HN2	434.48	Supplies
	Smallwood,Philip Lee	12/20/2018	AMZN MKTP US*M21K90EV2	937.32	Supplies



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of December 2018
GRANTS AND DONATIONS

Grantor/Donor	School	Date Received	Amount Received	Encumbered & Spent to Date
Received in Fiscal Year 2019				
Walmart	Southern	Sep-18	250.00	
Colonial Education Foundation	Various	Oct-18	20,857.18	
		Total	21,107.18	0.00

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 2019 as of December 2018

CARRY OVER BUDGET ITEMS

BUDGET	FY	BALANCE ON JULY 1, 2018	Encumbered	Expended	Remaining Balance	Percent Carryover Obligated
Major Cap						
Renovate John G. Leach	2010	425,796	33,374	392,422	-	100%
TOTAL		425,796	33,374	392,422	-	100%
					-	
					-	
MCI- Local	2015	48	16	32	-	100%
MCI- Local	2017	3,218	840	2,341	37	99%
MCI- Local	2018	282,502	56,081	225,084	1,337	
MCI- State	2015	91	24	67	0	100%
MCI- State	2017	34,399	6,662	27,688	49	100%
MCI- State	2018	487,399	94,344	337,998	68,266	
TOTAL		521,889	101,030	365,753	69,689	89%
State Funds						
Division II AOC	2018	356,028	34,441	317,189	4,398	99%
World Language Immersion	2018	52,997	5,674	21,209	26,114	51%
Energy	2018	458,611	32,244	186,380	239,987	48%
Unique Alternatives	2018	116,801	6,223	71,953	38,625	67%
Standards & Assessment	2018	244		244	(0)	100%
Transportation	2018	30,835		30,835	(0)	100%
Division II Vocational	2018	80,163	26,699	51,619	1,845	98%
Education Opportunity	2018	32,273	1,428	30,269	576	98%
Drivers Education	2018	4,217		4,217	0	100%
Professional Development	2018	58,393	-	58,393	(0)	100%
TOTAL		1,190,561	106,710	772,308	311,543	74%



COLONIAL SCHOOL DISTRICT

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

BUDGET	FY	BALANCE ON JULY 1, 2018	Encumbered	Expended	Remaining Balance	Percent Carryover Obligated
Federal Funds						
Title II	2017	12,535		12,535	-	100%
Title II	2018	567,474	39,079	338,940	189,455	67%
Title I	2017	49,769	-	49,769	0	100%
Title I	2018	2,143,912	71,815	2,136,858	(64,761)	103%
Title III (ELL)	2017	1,018	110	908	(0)	100%
Title III (ELL)	2018	87,991	-	28,607	59,384	33%
IDEA B	2017	5,831		5,831	0	100%
IDEA B	2018	1,094,577	174,427	930,516	(10,366)	101%
IDEA Preschool	2017	68,175	-	66,094	2,081	97%
IDEA Preschool	2018	12,806			18,735	0%
Career Tech (Perkins)	2017	2			2	0%
Career Tech (Perkins)	2018	13,651	-	13,254	397	97%
TOTAL		4,057,742	285,431	3,583,312	194,928	95%
John G. Leach (State Funds)						
Energy	2018	60,676	-	7,074	53,602	12%
Division II AOC	2018	21,776	7,828	12,538	1,410	94%
Division II Voc	2018	20,192	697	208	19,287	4%
TOTAL		102,644	8,525	19,820	74,299	28%
GRAND TOTAL		6,298,632	535,070	5,133,615	650,459	90%