

Budget Variance Report

Month Ending February 28, 2019

Overview

- Reviewed by CFOC on April 2nd.
- 66.67% of the Fiscal Year has transpired.
- We have received 92.34% of our expected annual revenue.
- Year to date expenditures are at 59.85% and 62.12% including encumbrances.

Additional Details

- Credit card transactions totaled \$34,498.56.
- 90% of the carryover funds from previous budget years have been spent or encumbered as of February 28th.
- No new issues or concerns were noted.

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 February 2019**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	2-Apr-19
Board of Education Approval:	11-Apr-19
Portion of Fiscal Year Expired:	66.67%

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	2,298,806	2,242,315.00	97.54%	(56,490.98)
Division III Equalization	5,074,650	5,134,128.00	101.17%	59,478.00
Educational Sustainment	2,119,445	2,119,445.00	100.00%	-
Excellence/Admin Option	365,365	31,850.00	8.72%	(333,515.00)
SUBTOTAL	9,858,266	9,527,738.00	96.65%	(330,527.98)
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	68,119,724	57,811,251.15	84.87%	(10,308,472.85)
Cafeteria Salaries	2,408,388	1,358,257.15	56.40%	(1,050,130.57)
Division II Costs, AOC - Voc	187,837	187,837.00	100.00%	-
Division II Costs, Energy	1,637,780	1,637,780.26	100.00%	-
State Transportation	7,026,100	5,845,753.56	83.20%	(1,180,346.44)
Drivers Ed	27,969	27,968.76	100.00%	-
Unique Alternative	804,104	842,566.36	104.78%	38,462.36
Related Services	345,800	422,844.24	122.28%	77,044.24
Professional Development	110,643	110,643.00	100.00%	-
Technology Block Grant	283,650	283,650.00	100.00%	-
Student Success Block Grant	650,481	650,481.00	100.00%	(0.43)
Opportunity Grants	573,895	573,895.00	100.00%	-
Other State Revenue	50,000	110,397.90	220.80%	60,397.90
John G. Leach	7,739,985	6,675,121.38	86.24%	(1,064,863.62)
ECAP (Pre-K State grant)	290,640	290,640.00	100.00%	-
Minor Capital Improvements	943,163	943,163.00	100.00%	-
SUBTOTAL	91,200,159	77,772,249.76	85.28%	(13,427,909.41)
TOTAL STATE REVENUE	101,058,425	87,299,988	86.39%	(13,758,437.39)

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	46,281,607	46,678,136.08	100.86%	396,529.08
Interest	250,000	353,924.94	141.57%	103,924.94
Athletics	15,000	15,702.00	104.68%	702.00
Indirect Costs	350,000	77,377.45	22.11%	(272,622.55)
CSCR	145,000	21,695.66	14.96%	(123,304.34)
Building Rental	28,000	24,240.00	86.57%	(3,760.00)
SUBTOTAL	47,069,607	47,171,076.13	100.22%	101,469.13
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	4,863,557	4,730,933.05	97.27%	(132,623.95)
Tuition Receipts (excl. Leach)	7,215,110	9,927,002.62	137.59%	2,711,892.62
John G. Leach (tuition revenue)	3,750,000	750,000.00	20.00%	(3,000,000.00)
Match Tax Receipts	1,616,202	1,914,919.98	118.48%	298,717.98
Technology Maintenance Match	447,125	85,255.73	19.07%	(361,869.27)
Cafeteria	6,140,000	3,229,253.36	52.59%	(2,910,746.64)
Donations	75,000	27,763.33	37.02%	(47,236.67)
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	26,121,994	20,960,979.05	80.24%	(5,161,014.95)

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>OTHER LOCAL FUNDS</u>				
Charter (Reduction)	(5,009,023)	(5,009,023.41)	100.00%	-
Choice (Reduction)	(1,052,334)	(1,040,456.68)	98.87%	11,876.94
Reserve funds	(5,687,471)	-	0.00%	
SUBTOTAL	(11,748,828)	(6,049,480.09)	51.49%	5,699,347.94
TOTAL LOCAL REVENUE	61,442,773	62,082,575.09	101.04%	639,802.12
<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	246,750	246,750.00	100.00%	-
TOTAL FEDERAL REVENUE	8,618,248	8,628,214.53	100.12%	9,966.53
TOTAL REVENUE	171,119,446	158,010,777.38	92.34%	(13,108,668.74)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	3,208	412.38	1,644.70	1,150.92	64.12%	51.27%
9340410A	99999	Carrie Downie Elementary	49,365	1,779.44	33,332.42	14,253.14	71.13%	67.52%
9340412A	95437	Castle Hills Library	4,784	-	4,462.74	321.26	93.28%	93.28%
9340412A	99999	Castle Hills Elementary	70,980	6,930.93	50,548.13	13,500.94	80.98%	71.21%
9340418A	95437	Pleasantville Library	3,240	-	-	3,240.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	49,175	8,428.71	37,706.82	3,039.47	93.82%	76.68%
9340420A	95437	Wilmington Manor Library	2,456	1,229.62	997.75	228.63	90.69%	40.63%
9340420A	99999	Wilmington Manor Elementary	36,735	3,306.16	21,880.35	11,548.49	68.56%	59.56%
9340422A	95437	Wilbur Library	9,208	-	599.00	8,609.00	6.51%	6.51%
9340422A	99999	Wilbur Elementary	135,875	6,079.89	69,127.75	60,667.36	55.35%	50.88%
9340427A	95437	Southern Library	6,864	325.64	-	6,538.36	4.74%	0.00%
9340427A	99999	Southern Elementary	102,310	6,590.14	55,780.55	39,939.31	60.96%	54.52%
9340432A	95437	New Castle Library	4,136	59.00	3,768.30	308.70	92.54%	91.11%
9340432A	99999	New Castle Elementary	61,275	822.06	27,920.24	32,532.70	46.91%	45.57%
9340456A	95437	Eisenberg Library	4,064	352.00	3,711.60	0.40	99.99%	91.33%
9340456A	99999	Eisenberg Elementary	60,890	5,047.12	20,832.21	35,010.67	42.50%	34.21%
9340470A	95437	Gunning Bedford Library	8,432	6,850.00	-	1,582.00	81.24%	0.00%
9340470A	99999	Gunning Bedford Middle	132,650	7,972.32	80,331.20	44,346.48	66.57%	60.56%
9340474A	95437	George Read Library	6,304	-	-	6,304.00	0.00%	0.00%
9340474A	99999	George Read Middle	103,100	1,572.64	21,559.32	79,968.04	22.44%	20.91%
9340476A	95437	McCullough Library	6,144	2,000.00	-	4,144.00	32.55%	0.00%
9340476A	99999	McCullough Middle	98,460	16,603.92	31,749.97	50,106.11	49.11%	32.25%
9340490A	95048	William Penn - ROTC	4,600	-	116.40	4,483.60	2.53%	2.53%
9340490A	95073	William Penn - Music Choir	29,000	-	23,600.17	5,399.83	81.38%	81.38%
9340490A	95437	William Penn - Library	17,488	-	12,142.74	5,345.26	69.43%	69.43%
9340490A	95468	William Penn - Summer School	9,000	-	-	9,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	160,000	18,487.73	137,325.67	4,186.60	97.38%	85.83%
9340490A	99999	William Penn High School	279,340	32,895.19	191,351.18	55,093.63	80.28%	68.50%
SUBTOTAL			1,459,083	127,744.89	830,489.21	500,848.90	65.67%	56.92%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	31,000	724.98	24,954.14	5,320.88	82.84%	80.50%
99900100	99999	Legal	40,500	13,840.55	26,159.45	500.00	98.77%	64.59%
99900300	95228	Substitutes & Homebound	850,000	45,240.44	230,804.22	573,955.34	32.48%	27.15%
99900300	95494	Teacher of the Year	7,500	39.98	531.32	6,928.70	7.62%	7.08%
99900300	99999	General District Expenses	947,548	113,928.37	551,812.45	281,807.18	70.26%	58.24%
99910000	95052	Marketing	60,600	24,749.54	36,674.24	(823.78)	101.36%	60.52%
99910000	99999	Public Communications	20,200	1,609.01	9,527.49	9,063.50	55.13%	47.17%
99910010	95411	Copy Center	235,000	20,563.52	136,195.93	78,240.55	66.71%	57.96%
99910010	99999	District Administration	87,500	41,198.10	36,528.51	9,773.39	88.83%	41.75%
99910010	95405	District Choice	4,500	-	1,055.86	3,444.14	23.46%	23.46%
99910100	99999	Superintendent	18,000	-	6,143.76	11,856.24	34.13%	34.13%
99970600	95060	Preschool Expansion	135,000	652.68	112,338.49	22,008.83	83.70%	83.21%
99970675	95430	Elementary Wellness	85,000	-	52,619.06	32,380.94	61.90%	61.90%
99910110	99999	Assistant Superintendent 1	15,000	-	1,835.25	13,164.75	12.24%	12.24%
99910115	99999	Assistant Superintendent 2	15,000	247.35	6,627.54	8,125.11	45.83%	44.18%
99920000	99999	Curriculum/Instruction	120,750	292.61	50,411.79	70,045.60	41.99%	41.75%
99920000	95435	Common Core/Curriculum	250,000	-	4,469.57	245,530.43	1.79%	1.79%
99920000	90850	Music/Art Curriculum	45,000	694.00	20,351.96	23,954.04	46.77%	45.23%
99920100	99999	Discipline Programs/SRO	175,000	71,287.24	82,917.00	20,795.76	88.12%	47.38%
99920110	99519	Security/Constables	525,000	863.46	300,661.95	223,474.59	57.43%	57.27%
99920700	99999	Athletics	50,000	-	23,667.00	26,333.00	47.33%	47.33%



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BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
<u>Operating Unit</u>	<u>Program Code</u>							
99930300	99999	Special/Student Services	45,000	575.00	31,132.23	13,292.77	70.46%	69.18%
99940000	99999	Business Office	42,300	15,000.00	30,763.27	(3,463.27)	108.19%	72.73%
99940050	99999	Facilities Maintenance	475,000	124,688.27	317,337.59	32,974.14	93.06%	66.81%
99940400	99999	Local Salaries & Benefits	36,079,366	499,730.40	23,981,998.93	11,597,636.67	67.86%	66.47%
99950000	99999	Personnel	36,000	416.24	25,391.34	10,192.42	71.69%	70.53%
99960200	99531	Custodial Services	435,000	109,284.45	330,730.87	(5,015.32)	101.15%	76.03%
99960200	99999	Operations	9,500	333.96	5,197.65	3,968.39	58.23%	54.71%
99970680	99999	School Supervision	60,000	925.88	24,477.94	34,596.18	42.34%	40.80%
99970680	95488	Visiting Teachers	4,000	-	2,389.73	1,610.27	59.74%	59.74%
SUBTOTAL - DISCRETIONARY			40,904,264	1,086,886.03	26,465,706.53	13,351,671.44	67.36%	64.70%
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	1,658,500	73,896.11	1,444,186.93	140,416.96	91.53%	87.08%
99960200	95419	Energy/Utilities	2,132,523	477,578.07	1,442,285.46	212,659.39	90.03%	67.63%
99960400	99999	Transportation	7,026,100	823,229.15	5,646,465.82	556,405.03	92.08%	80.36%
SUBTOTAL - RESTRICTED/LOCAL			10,817,123	1,374,703.33	8,532,938.21	909,481.38	91.59%	78.88%
OTHER RESTRICTED BUDGETS								
99910120	99999	Contractual Services	420,000	252,144.08	254,618.94	(86,763.02)	120.66%	60.62%
99920200	99999	Extra Time	270,000	-	114,265.69	155,734.31	42.32%	42.32%
99920500	99999	Professional Development	110,643	-	9,878.02	100,764.98	8.93%	8.93%
99920800	99999	Drivers Education	27,969	16,312.86	10,133.84	1,522.30	94.56%	36.23%
99940200	99999	Division I Salaries	68,119,724	-	45,823,839.01	22,295,884.99	67.27%	67.27%
99940300	99999	Division II Vocational	187,837	-	23.54	187,813.46	0.01%	0.01%
99940410	95037	Immersion Funding	20,000	-	-	20,000.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	50,000	-	-	50,000.00	0.00%	0.00%
99940500	99999	Federal Funds	8,618,248	75,626.94	1,244,307.36	7,298,313.70	15.32%	14.44%
99940700	99999	Private Grants/Donations	50,000	3,197.53	12,414.99	34,387.48	31.23%	24.83%



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

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
99960000	99999	Child Nutrition Operations	9,885,000	-	5,644,047.26	4,240,952.74	57.10%	57.10%
99970000	99999	Debt Service	4,863,557	-	3,972,881.05	890,675.95	81.69%	81.69%
99921000	99999	Opportunity Grants	573,895	68,219.80	231,854.13	273,821.07	52.29%	40.40%
99970680	99562	Student Success Block Grant	1,084,135	-	-	1,084,135.00	0.00%	0.00%
99990050	99999	E3 Grant	1,500,000	8,675.00	1,057,010.43	434,314.57	71.05%	70.47%
99970200	99999	Minor Capital	1,571,938	181,726.88	116,455.54	1,273,755.58	18.97%	7.41%
99970600	99768	ECAP (State Pre-K grant)	290,640	-	136,093.68	154,546.32	46.83%	46.83%
		SUBTOTAL - RESTRICTED	97,643,586	605,903.09	58,627,823.48	38,409,859.43	60.66%	60.04%
RESTRICTED TUITION FUNDED BUDGETS								
99970600	95030	Preschool	82,800	7,224.93	27,726.28	47,848.79	42.21%	33.49%
99970600	99532	PreK Payroll	567,323	-	134,890.40	432,432.74	23.78%	23.78%
9340410A	95236	Carrie Downie Exceptional Children	4,125	-	2,347.40	1,777.60	56.91%	56.91%
9340412A	95236	Castle Hills Exceptional Children	11,275	111.08	5,096.17	6,067.75	46.18%	45.20%
9340418A	95236	Pleasantville Exceptional Children	6,050	-	1,159.58	4,890.42	19.17%	19.17%
9340420A	95236	Wilmington Manor Exceptional Childr	3,850	517.73	1,386.22	1,946.05	49.45%	36.01%
9340422A	95236	Wilbur Exceptional Children	8,800	-	10,292.01	(1,492.01)	116.95%	116.95%
9340432A	95236	New Castle Exceptional Children	7,150	-	2,013.82	5,136.18	28.17%	28.17%
9340456A	95236	Eisenberg Exceptional Children	9,350	1,787.96	5,055.20	2,506.84	73.19%	54.07%
9340474A	95236	George Read Exceptional Children	4,675	-	1,805.66	2,869.34	38.62%	38.62%
9340476A	95236	McCullough Exceptional Children	18,700	1,185.50	331.32	17,183.18	8.11%	1.77%
9340427A	95217	Southern ILC	69,930	2,148.27	35,465.48	32,316.25	53.79%	50.72%
9340427A	99532	Southern ILC Payroll	417,000	-	116,258.02	300,741.98	27.88%	27.88%



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SUMMARY OF EXPENDITURES

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
9340427A	95207	Southern CASL	46,305	1,356.06	16,508.36	28,440.58	38.58%	35.65%
9340427A	99530	Southern CASL Payroll	314,000	-	-	314,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Children	6,325	65.67	4,283.15	1,976.18	68.76%	67.72%
9340470A	95217	Gunning Bedford ILC	46,305	22,609.50	3,112.56	20,582.94	55.55%	6.72%
9340470A	99532	GB ILC Payroll	268,975	-	-	268,975.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	37,800	23,441.99	2,822.39	11,535.62	69.48%	7.47%
9340470A	99530	GB CASL Payroll	250,000	-	-	250,000.00	0.00%	0.00%
9340470A	95236	Gunning Bedford Exceptional Childrer	1,925	-	799.00	1,126.00	41.51%	41.51%
9340490A	95207	WPHS CASL	37,800	-	639.93	37,160.07	1.69%	1.69%
9340490A	99530	WPHS CASL Payroll	126,875	-	-	126,875.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Children	26,125	7,654.40	14,639.00	3,831.60	85.33%	56.03%
9340522A	99532	Wallin General Expenses	880,000	4,720.71	551,893.23	323,386.06	63.25%	62.72%
9340522A	99999	Wallin Principal	49,090	9,334.81	31,041.62	8,713.57	82.25%	63.23%
99920300	99999	LEP/ESL	590,000	-	155,104.88	434,895.12	26.29%	26.29%
99921050	99999	Special Education Services	400,000	-	-	400,000.00	0.00%	0.00%
99930200	95454	Private Placement	1,125,000	197,620.00	653,130.18	274,249.82	75.62%	58.06%
99930200	99999	In State Tuition	2,950,000	229,044.24	276,895.65	2,444,060.11	17.15%	9.39%
99930200	95236	Exceptional Children Payroll	550,000	-	-	550,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	30,000	1,826.99	5,328.59	22,844.42	23.85%	17.76%
		SUBTOTAL - TUITION	8,947,553	510,649.84	2,060,026.10	6,376,877.20	28.73%	23.02%
See detailed budget		Leach - Special School	11,347,837	174,510.47	5,898,217.97	5,275,108.56	53.51%	51.98%
TOTAL EXPENDITURES			171,119,446	3,880,397.65	102,415,201.50	64,823,846.91	62.12%	59.85%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	10,000			10,000.00	0.00%	0.00%
		Insurance	190,022		190,014.00	8.00	100.00%	100.00%
		Data Service Center	447,526		315,090.75	132,435.25	70.41%	70.41%
		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			947,548	65,819.31	548,803.75	332,924.94	64.86%	57.92%
Child Nutrition Operations - Summarized on page 7 - Detail of budget								
99960000	99999	Personnel	5,000,000		3,268,634.14	1,731,365.86	65.37%	65.37%
		Food	3,500,000		1,597,279.36	1,902,720.64	45.64%	45.64%
		Miscellaneous	150,000		85,744.62	64,255.38	57.16%	57.16%
		Supplies	350,000		201,635.46	148,364.54	57.61%	57.61%
		Indirect Cost	175,000		75,000.00	100,000.00	42.86%	42.86%
		Equipment Repair	110,000		158,074.14	(48,074.14)	143.70%	143.70%
		Equipment	600,000		257,679.54	342,320.46	42.95%	42.95%
TOTAL EXPENDITURES			9,885,000	-	5,644,047.26	4,240,952.74	57.10%	57.10%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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>							
Transportation - Summarized on page 7 - Detail of budget								
99960400	99999	Personnel	4,750,000	-	3,264,070.23	1,485,929.77	68.72%	68.72%
		Professional Development	5,000		5,594.96	(594.96)	111.90%	111.90%
		Contractor Payments	2,420,000	600,603.40	1,809,052.42	10,344.18	99.57%	74.75%
		Bus Maintenance	425,000	81,953.78	296,087.67	46,958.55	88.95%	69.67%
		Fuel	308,000	57,873.44	228,776.99	21,349.57	93.07%	74.28%
		Miscellaneous	145,000	82,798.53	79,264.55	(17,063.08)	111.77%	54.67%
		Parkway and Kingswood	-76,900		-	(76,900.00)	0.00%	0.00%
		Billing to Leach	-775,000		-	(775,000.00)	0.00%	0.00%
		Other Local Billable Activity	-175,000		(36,381.00)	(138,619.00)	20.79%	20.79%
TOTAL EXPENDITURES			7,026,100	823,229.15	5,646,465.82	556,405.03	92.08%	80.36%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	22,172	854.41	13,931.48	7,385.87	66.69%	62.83%
9340474A	99999	George Read Integration Program	32,079	1,463.39	1,957.32	28,658.09	10.66%	6.10%
9340490A	99999	William Penn Integration Program	21,228	514.77	12,446.56	8,267.15	61.06%	58.63%
9340522A	99999	Wallin Adult Integration	22,400	-	-			
9340514A	99999	Leach Principal's Budget	76,563	7,484.41	8,513.06	60,565.25	20.89%	11.12%
9340514A	95254	Vocational Expenses	1,850	-	1,754.23	95.77	94.82%	94.82%
9340514A	99545	Related Services	10,000	6,997.80	238.80	2,763.40	72.37%	2.39%
9340514A	99546	Assistive Technology	15,000	-	-	15,000.00	0.00%	0.00%
9340514A	95468	Summer School	10,000	-	1,404.06	8,595.94	14.04%	14.04%
99900300	95228	Substitutes	35,000	-	20,951.34	14,048.66	59.86%	59.86%
99900300	99999	General	950,000	11,700.71	42,906.19	895,393.10	5.75%	4.52%
99940200	99999	Division I Salaries	6,834,000	-	4,003,942.54	2,830,057.46	58.59%	58.59%
99940400	99999	Local Salaries *	3,253,229	112,651.56	1,772,523.28	1,368,054.16	57.95%	54.49%
99960200	95419	Energy/Utilities	55,000	23,453.42	15,169.10	16,377.48	70.22%	27.58%
99970200	99999	Minor Capital	9,316	9,390.00	2,480.01	(2,554.01)	127.42%	26.62%
TOTAL EXPENDITURES			11,347,837	174,510.47	5,898,217.97	5,275,108.32	53.51%	51.98%

* Includes local Benefits



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	195,603.77	20,227.41	47,053.38	7,782.39
February	134,265.50	13,006.29	30,046.95	5,119.02
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	46,724,453.11	4,730,933.05	10,677,002.62	2,000,175.71
Budget	46,281,607	4,863,557	7,215,110	2,063,327
% Collected	100.96%	97.27%	147.98%	96.94%

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	195,603.77
February	0.00	413,161.98	134,265.50
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	46,801,648.75
Projected Tax Receipts	\$34,668,977.00	\$42,608,909.00	46,281,607
% of Annual Tax Collections	106.75%	101.52%	101.12%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	1/30/2019	BROWN INDUSTRIES INC	85.99	Supplies
	Angelucci,A Paula	2/12/2019	HAPPY CHEF UNIFORMS	44.85	Supplies
	Angelucci,A Paula	2/6/2019	RESTAURANTSTORE.COM	50.00	Supplies
	Angelucci,A Paula	2/22/2019	POWERS EQUIPMENT COMPANY	15.65	Supplies
	Angelucci,A Paula	2/21/2019	GASKET DIRECT LLC	196.72	Supplies
	Angelucci,A Paula	2/25/2019	NUTS.COM, INC.	94.80	Supplies
	Angelucci,A Paula	2/22/2019	HERITAGE FOOD SERVICE GRO	25.51	Supplies
	Angelucci,A Paula	2/21/2019	AMZN MKTP US*MI0089MZ1	24.45	Supplies
	Angelucci,A Paula	2/21/2019	AMZN MKTP US*MI2VI2MM0	65.79	Supplies
	Angelucci,A Paula	2/22/2019	AMAZON.COM*MI09X1HL1	23.25	Supplies
Superintendent	Blakey,Dolan D	2/15/2019	2LEVYATLACONVT14554232	17.00	Food
	Blakey,Dolan D	2/18/2019	PPA PHL AIRPORT	55.00	Travel expense
	Blakey,Dolan D	2/13/2019	AMERICAN AIR0010281447108	30.00	Travel expense
	Blakey,Dolan D	2/17/2019	AMERICAN AIR0010281824454	30.00	Travel expense
	Blakey,Dolan D	2/13/2019	TRIPLE 8 RESTAURANT LLC	43.62	Food
Business Office (Districtwide purchases)	Miller,Cindy L	2/26/2019	E ZPASS DE CSC00100701	400.00	Tolls
	Miller,Cindy L	1/31/2019	FACEBK 4NZ7KH2S92	27.75	Marketing
	Miller,Cindy L	2/25/2019	VOLUNTEER GIFTS	743.45	Power of WE pins
	Miller,Cindy L	2/5/2019	3D CART	474.00	Credit card software
	Miller,Cindy L	2/5/2019	3D CART	79.20	Credit card software
	Miller,Cindy L	2/12/2019	BANNERSONTHECHEAP.COM	283.17	Marketing
	Miller,Cindy L	2/4/2019	BGC-COLONIAL SCHOOL DI	15.00	Marketing
	Miller,Cindy L	2/25/2019	CHAMP YEARLY PACKAGE	281.88	Marketing
	Miller,Cindy L	2/11/2019	DELAWARE DOT RED LIGHT	161.50	Fees
	Miller,Cindy L	2/26/2019	HARVARD*BUSINESS REVIE	180.00	Subscription
	Miller,Cindy L	2/1/2019	EMA*EMMA EMAIL MARKETING	68.00	Marketing
	Miller,Cindy L	2/2/2019	DNH*GODADDY.COM	11.87	Marketing
	Miller,Cindy L	2/13/2019	DNH*GODADDY.COM	18.17	Marketing
	Miller,Cindy L	2/25/2019	DNH*GODADDY.COM	29.75	Marketing
	Miller,Cindy L	2/25/2019	DNH*GODADDY.COM	12.17	Marketing



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

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	Name	Trans Date	Merchant	Amount	Description
Business office	Papanicolas,Leslie Fay	1/30/2019	NATIONAL SCIENCE TEACHER	770.00	Registration
(Districtwide travel)	Papanicolas,Leslie Fay	1/30/2019	NATIONAL SCIENCE TEACHER	975.00	Registration
	Papanicolas,Leslie Fay	2/1/2019	ACCUTRAIN CORPORATION	400.00	Registration
	Papanicolas,Leslie Fay	2/6/2019	THINK SOCIAL PUBLISHING,	431.99	Registration
	Papanicolas,Leslie Fay	2/4/2019	PAW*ACADEMIC PARTNERSHIPS	180.00	Registration
	Papanicolas,Leslie Fay	2/26/2019	PAW*ACADEMIC PARTNERSHIPS	250.00	Registration
	Papanicolas,Leslie Fay	2/6/2019	LRP PUBLICATIONS	1845.00	Registration
	Papanicolas,Leslie Fay	2/22/2019	DDOE EDUCATOR CONFERENCE	300.00	Registration
	Papanicolas,Leslie Fay	2/22/2019	DDOE EDUCATOR CONFERENCE	25.00	Registration
	Papanicolas,Leslie Fay	2/22/2019	DDOE EDUCATOR CONFERENCE	350.00	Registration
	Papanicolas,Leslie Fay	2/25/2019	LRP PUBLICATIONS	1370.00	Registration
	Papanicolas,Leslie Fay	1/29/2019	LCVALETTRANSPORTATION	842.40	Shuttle service
	Papanicolas,Leslie Fay	2/1/2019	PAYPAL *SHUTTLEPLUS	26.00	Shuttle service
	Papanicolas,Leslie Fay	2/1/2019	PAYPAL *SHUTTLEPLUS	78.00	Shuttle service
	Papanicolas,Leslie Fay	2/1/2019	PAYPAL *SHUTTLEPLUS	104.00	Shuttle service
	Papanicolas,Leslie Fay	2/1/2019	PAYPAL *SHUTTLEPLUS	156.00	Shuttle service
	Papanicolas,Leslie Fay	2/1/2019	PAYPAL *SHUTTLEPLUS	182.00	Shuttle service
	Papanicolas,Leslie Fay	2/13/2019	NATIONAL SUMMIT FOR PR	1000.00	Registration
	Papanicolas,Leslie Fay	2/15/2019	NATIONAL SUMMIT FOR PR	500.00	Registration
	Papanicolas,Leslie Fay	2/2/2019	TRAVEL INSURANCE POLICY	34.00	Fees
	Papanicolas,Leslie Fay	2/11/2019	STATE SUPERVISORS OF MATH	200.00	Registration
	Papanicolas,Leslie Fay	2/5/2019	ACT*2019 INCLUSION CON	50.00	Registration
	Papanicolas,Leslie Fay	2/5/2019	ACT*2019 INCLUSION CON	50.00	Registration
	Papanicolas,Leslie Fay	2/7/2019	GAYLORD PALMS HOTEL FL	285.11	Lodging
	Papanicolas,Leslie Fay	2/10/2019	HOTEL HERSHEY	361.86	Lodging
	Papanicolas,Leslie Fay	2/11/2019	ACT*2019 INCLUSION CON	50.00	Registration
	Papanicolas,Leslie Fay	2/13/2019	HOTEL HERSHEY	180.93	Lodging
	Papanicolas,Leslie Fay	2/19/2019	IN *FOOD FOR THOUGHT CATE	737.00	
	Papanicolas,Leslie Fay	2/24/2019	MARRIOTT METRO CENTER	1006.96	Lodging
	Papanicolas,Leslie Fay	2/24/2019	MARRIOTT METRO CENTER	755.22	Lodging
	Papanicolas,Leslie Fay	2/26/2019	GAYLORD PALMS HOTEL FL	285.11	Lodging
	Papanicolas,Leslie Fay	1/29/2019	CONVENTION SERVICES	30.00	Travel fees



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

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Cards are used when Purchase orders and/or checks are not accepted or feasible and for travel.

	Name	Trans Date	Merchant	Amount	Description
Business office (Districtwide travel)	Papanicolas,Leslie Fay	1/29/2019	CONVENTION SERVICES	30.00	Travel fees
	Papanicolas,Leslie Fay	1/29/2019	CONVENTION SERVICES	30.00	Travel fees
	Papanicolas,Leslie Fay	1/29/2019	CONVENTION SERVICES	30.00	Travel fees
	Papanicolas,Leslie Fay	1/29/2019	CONVENTION SERVICES	30.00	Travel fees
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	98.00	Registration
	Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	530.00	Registration
Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	1590.00	Registration	
Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	3180.00	Registration	
Papanicolas,Leslie Fay	1/28/2019	TESOL INTERNATIONAL ASSOC	3710.00	Registration	
Papanicolas,Leslie Fay	1/31/2019	N C T M	2150.00	Registration	



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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
Business office (Districtwide travel)	Papanicolas,Leslie Fay	2/14/2019	BUREAU OF EDUCATION AND R	269.00	Registration
	Papanicolas,Leslie Fay	2/18/2019	SHERATON GRAND LOS ANGELE	1295.80	Lodging
	Papanicolas,Leslie Fay	1/28/2019	AMTRAK .COM 0280653018299	110.00	Train ticket
	Papanicolas,Leslie Fay	1/28/2019	AMTRAK .COM 0280649015425	110.00	Train ticket
	Papanicolas,Leslie Fay	1/28/2019	AMTRAK .COM 0280709023160	110.00	Train ticket
	Papanicolas,Leslie Fay	2/1/2019	AMTRAK .COM 0320742013727	572.00	Train ticket
	Papanicolas,Leslie Fay	2/19/2019	AMTRAK .COM 0500733011992	110.00	Train ticket
	Papanicolas,Leslie Fay	2/19/2019	AMTRAK .COM 0500631014114	162.00	Train ticket
	Papanicolas,Leslie Fay	2/22/2019	AMTRAK .COM 0530749012593	17.00	Train ticket
	Papanicolas,Leslie Fay	2/22/2019	AMTRAK .COM 0530732018318	55.00	Train ticket
	Papanicolas,Leslie Fay	2/22/2019	AMTRAK .COM 0530616022550	55.00	Train ticket
	Papanicolas,Leslie Fay	2/22/2019	AMTRAK .COM 0530731017170	20.00	Train ticket
	Technology Supervisor	Smallwood,Philip Lee	2/1/2019	DIGITALOCEAN.COM	29.46
Smallwood,Philip Lee		2/5/2019	AMZN MKTP US*MI7704CI0	50.16	Supplies
Smallwood,Philip Lee		2/5/2019	AMZN MKTP US*MB3I06YR0	22.98	Supplies
Smallwood,Philip Lee		2/9/2019	LOGMEIN*GOTOMEETING	374.40	Software
Smallwood,Philip Lee		2/21/2019	AMZN MKTP US*MI3IH6MI1	30.52	Supplies
Smallwood,Philip Lee		2/23/2019	AMZN MKTP US*MI1GA70E2	171.12	Supplies



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	0.00
Colonial Education Foundation	Various	Oct-18	20,857.18	10,745.04
Best Buy	McCullough	Oct-18	500.00	500.00
Artsonia	New Castle	Dec-18	156.15	0.00
WSFS	William Penn	Jan-19	3,000.00	0.00
DuPont	WPHS/FFA	Dec-18	3,000.00	0.00
		Total	27,763.33	11,245.04

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 February 2019
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%

As of January 2019

MCI- Local	2015	48	16	32	-	100%
MCI- Local	2017	3,218	650	2,531	37	99%
MCI- Local	2018	282,502	24,191	257,116	1,195	
MCI- State	2015	91	24	67	0	100%
MCI- State	2017	34,399	4,202	30,148	49	100%
MCI- State	2018	487,399	54,990	424,074	8,335	
TOTAL		521,889	59,216	454,289	9,616	98%

State Funds

Division II AOC	2018	356,028	15,177	323,283	17,568	95%
World Language Immersion	2018	52,997	1,998	28,591	22,408	58%
Energy	2018	458,611	79,372	229,252	149,987	67%
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	7,538	70,274	2,351	97%
Education Opportunity	2018	32,273	-	32,059	214	99%
Drivers Education	2018	4,217		4,217	0	100%
Professional Development	2018	58,393	-	58,393	(0)	100%
TOTAL		1,190,561	110,308	849,101	231,151	81%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of February 2019
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	26,729	420,161	120,584	79%
Title I	2017	49,769	-	49,769	0	100%
Title I	2018	2,243,912	35,683	2,172,909	35,321	98%
Title III (ELL)	2017	1,018	110	908	(0)	100%
Title III (ELL)	2018	87,991	-	39,384	48,607	45%
IDEA B	2017	5,831		5,831	0	100%
IDEA B	2018	1,094,790	45,956	939,675	109,159	90%
IDEA Preschool	2017	68,175	-	66,094	2,081	97%
IDEA Preschool	2018	11,836		(5,634)	17,470	-48%
Career Tech (Perkins)	2017	2			2	0%
Career Tech (Perkins)	2018	22,827	-	13,975	8,853	61%
TOTAL		4,166,162	108,478	3,715,606	342,077	92%
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	1,970	889	17,332	14%
TOTAL		102,644	9,798	20,501	72,344	30%
GRAND TOTAL		6,407,051	321,175	5,431,920	655,189	90%