

Budget Variance Report

Month Ending April 30, 2019

Overview

- Reviewed by CFOC on June 4th.
- 83.33% of the Fiscal Year has transpired.
- We have received 99.32% of our expected annual revenue.
- Year to date expenditures are at 76.72% and 78.70% including encumbrances.

Additional Details

- Credit card transactions totaled \$22,940.46.
- 90% of the carryover funds from previous budget years have been spent or encumbered as of April 30.
- Discussion of Transportation being over budget. Year end billings will help bring back in line.
- Maintenance and Custodial are running over budget but being closely monitoring in concert with Facilities Supervisor.

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 April 2019**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	4-Jun-19
Board of Education Approval:	11-Jun-19
Portion of Fiscal Year Expired:	83.33%

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	65,400,336.13	96.01%	(2,719,387.87)
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	5,970,753.56	84.98%	(1,055,346.44)
Drivers Ed	27,969	27,968.76	100.00%	-
Unique Alternative	804,104	853,895.86	106.19%	49,791.86
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	153,880.40	307.76%	103,880.40
John G. Leach	7,739,985	7,601,385.46	98.21%	(138,599.54)
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	86,467,410.82	94.81%	(4,732,748.35)
TOTAL STATE REVENUE	101,058,425	95,995,149	94.99%	(5,063,276.33)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	47,048,393.17	101.66%	766,786.17
Interest	250,000	571,163.77	228.47%	321,163.77
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	46,363.68	31.97%	(98,636.32)
Building Rental	28,000	25,731.25	91.90%	(2,268.75)
SUBTOTAL	47,069,607	47,784,731.32	101.52%	715,124.32
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	4,863,557	4,769,906.81	98.07%	(93,650.19)
Tuition Receipts (excl. Leach)	7,215,110	7,017,747.07	97.26%	(197,362.93)
John G. Leach (tuition revenue)	3,750,000	3,750,000.00	100.00%	-
Match Tax Receipts	1,616,202	1,929,869.24	119.41%	313,667.24
Technology Maintenance Match	447,125	85,255.73	19.07%	(361,869.27)
Cafeteria	6,140,000	4,342,732.19	70.73%	(1,797,267.81)
Donations	75,000	31,763.33	42.35%	(43,236.67)
E3 Grant	1,500,000	1,331,851.00	88.79%	(168,149.00)
Other Local Revenue	515,000	295,850.98	57.45%	(219,149.02)
SUBTOTAL	26,121,994	23,554,976.35	90.17%	(2,567,017.65)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	65,290,227.58	106.26%	3,847,454.61
<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	284,750.00	115.40%	38,000.00
TOTAL FEDERAL REVENUE	8,618,248	8,666,214.53	100.56%	47,966.53
TOTAL REVENUE	171,119,446	169,951,590.93	99.32%	(1,167,855.19)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	1,118.73	2,052.48	36.79	98.85%	63.98%
9340410A	99999	Carrie Downie Elementary	49,365	975.26	44,596.15	3,793.59	92.32%	90.34%
9340412A	95437	Castle Hills Library	4,784	-	4,462.74	321.26	93.28%	93.28%
9340412A	99999	Castle Hills Elementary	70,980	5,269.33	60,962.73	4,747.94	93.31%	85.89%
9340418A	95437	Pleasantville Library	3,240	-	-	3,240.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	49,175	3,020.68	48,145.57	(1,991.25)	104.05%	97.91%
9340420A	95437	Wilmington Manor Library	2,456	39.90	2,250.22	165.88	93.25%	91.62%
9340420A	99999	Wilmington Manor Elementary	36,735	4,827.20	29,316.64	2,591.16	92.95%	79.81%
9340422A	95437	Wilbur Library	9,208	954.55	599.00	7,654.45	16.87%	6.51%
9340422A	99999	Wilbur Elementary	135,875	16,144.79	95,775.11	23,955.10	82.37%	70.49%
9340427A	95437	Southern Library	6,864	277.00	1,588.99	4,998.01	27.19%	23.15%
9340427A	99999	Southern Elementary	102,310	2,633.48	71,032.44	28,644.08	72.00%	69.43%
9340432A	95437	New Castle Library	4,136	-	3,768.30	367.70	91.11%	91.11%
9340432A	99999	New Castle Elementary	61,275	2,248.35	36,583.74	22,442.91	63.37%	59.70%
9340456A	95437	Eisenberg Library	4,064	-	4,063.60	0.40	99.99%	99.99%
9340456A	99999	Eisenberg Elementary	60,890	3,958.57	35,327.20	21,604.23	64.52%	58.02%
9340470A	95437	Gunning Bedford Library	8,432	7,704.00	-	728.00	91.37%	0.00%
9340470A	99999	Gunning Bedford Middle	132,650	6,537.35	107,838.99	18,273.66	86.22%	81.30%
9340474A	95437	George Read Library	6,304	2,875.92	-	3,428.08	45.62%	0.00%
9340474A	99999	George Read Middle	103,100	19,427.44	38,258.89	45,413.67	55.95%	37.11%
9340476A	95437	McCullough Library	6,144	2,000.00	-	4,144.00	32.55%	0.00%
9340476A	99999	McCullough Middle	98,460	8,156.87	56,325.02	33,978.11	65.49%	57.21%
9340490A	95048	William Penn - ROTC	4,600	-	4,292.40	307.60	93.31%	93.31%
9340490A	95073	William Penn - Music Choir	29,000	-	26,903.26	2,096.74	92.77%	92.77%
9340490A	95437	William Penn - Library	17,488	-	17,191.41	296.59	98.30%	98.30%
9340490A	95468	William Penn - Summer School	9,000	-	-	9,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	160,000	7,939.89	153,664.85	(1,604.74)	101.00%	96.04%
9340490A	99999	William Penn High School	279,340	27,102.28	236,065.85	16,171.87	94.21%	84.51%
SUBTOTAL			1,459,083	123,211.59	1,081,065.58	254,805.83	82.54%	74.09%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	-	24,954.14	6,045.86	80.50%	80.50%
99900100	99999	Legal	40,500	20,001.00	45,746.84	(25,247.84)	162.34%	112.96%
99900300	95228	Substitutes & Homebound	850,000	100,269.23	402,969.45	346,761.32	59.20%	47.41%
99900300	95494	Teacher of the Year	7,500	-	1,403.28	6,096.72	18.71%	18.71%
99900300	99999	General District Expenses	947,548	64,339.45	703,561.76	179,646.79	81.04%	74.25%
99910000	95052	Marketing	60,600	17,352.11	39,592.90	3,654.99	93.97%	65.33%
99910000	99999	Public Communications	20,200	1,481.08	13,278.45	5,440.47	73.07%	65.73%
99910010	95411	Copy Center	235,000	80,440.97	168,949.52	(14,390.49)	106.12%	71.89%
99910010	99999	District Administration	87,500	32,320.80	35,736.09	19,443.11	77.78%	40.84%
99910010	95405	District Choice	4,500	-	1,599.96	2,900.04	35.55%	35.55%
99910100	99999	Superintendent	18,000	-	11,293.13	6,706.87	62.74%	62.74%
99970600	95060	Preschool Expansion	135,000	-	133,257.10	1,742.90	98.71%	98.71%
99970675	95430	Elementary Wellness	85,000	-	68,809.54	16,190.46	80.95%	80.95%
99910110	99999	Assistant Superintendent 1	15,000	320.33	2,118.42	12,561.25	16.26%	14.12%
99910115	99999	Assistant Superintendent 2	15,000	-	7,293.82	7,706.18	48.63%	48.63%
99920000	99999	Curriculum/Instruction	120,750	50,484.96	52,114.36	18,150.68	84.97%	43.16%
99920000	95435	Common Core/Curriculum	250,000	-	4,469.57	245,530.43	1.79%	1.79%
99920000	90850	Music/Art Curriculum	45,000	4,533.82	22,065.95	18,400.23	59.11%	49.04%
99920100	99999	Discipline Programs/SRO	175,000	55,523.24	98,681.00	20,795.76	88.12%	56.39%
99920110	99519	Security/Constables	525,000	59,326.90	432,335.12	33,337.98	93.65%	82.35%
99920700	99999	Athletics	50,000	-	39,123.00	10,877.00	78.25%	78.25%
99930300	99999	Special/Student Services	45,000	575.00	14,365.84	30,059.16	33.20%	31.92%
99940000	99999	Business Office	42,300	15,000.00	29,992.47	(2,692.47)	106.37%	70.90%
99940050	99999	Facilities Maintenance	475,000	174,631.94	371,014.51	(70,646.45)	114.87%	78.11%
99940400	99999	Local Salaries & Benefits	36,079,366	110,825.80	30,804,368.19	5,164,172.01	85.69%	85.38%
99950000	99999	Personnel	36,000	1,333.00	30,758.76	3,908.24	89.14%	85.44%



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

<u>EXPENDITURES</u>			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
99960200	99531	Custodial Services	435,000	87,159.25	404,130.99	(56,290.24)	112.94%	92.90%
99960200	99999	Operations	9,500	2,345.50	6,843.60	310.90	96.73%	72.04%
99970680	99999	School Supervision	60,000	5,915.49	25,903.03	28,181.48	53.03%	43.17%
99970680	95488	Visiting Teachers	4,000	-	4,023.10	(23.10)	100.58%	100.58%
SUBTOTAL - DISCRETIONARY			40,904,264	884,179.87	34,000,753.89	6,019,330.24	85.28%	83.12%
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	1,658,500	60,750.67	1,421,280.32	176,469.01	89.36%	85.70%
99960200	95419	Energy/Utilities	2,132,523	203,628.69	1,615,984.24	312,909.99	85.33%	75.78%
99960400	99999	Transportation	7,026,100	568,282.82	7,367,026.35	(909,209.17)	112.94%	104.85%
SUBTOTAL - RESTRICTED/LOCAL			10,817,123	832,662.18	10,404,290.91	(419,830.17)	103.88%	96.18%
OTHER RESTRICTED BUDGETS								
99910120	99999	Contractual Services	420,000	113,874.41	353,439.92	(47,314.33)	111.27%	84.15%
99920200	99999	Extra Time	270,000	-	-	270,000.00	0.00%	0.00%
99920500	99999	Professional Development	110,643	-	12,118.55	98,524.45	10.95%	10.95%
99920800	99999	Drivers Education	27,969	10,875.24	16,892.64	201.12	99.28%	60.40%
99940200	99999	Division I Salaries	68,119,724	-	59,495,531.62	8,624,192.38	87.34%	87.34%
99940300	99999	Division II Vocational	187,837	-	-	187,837.00	0.00%	0.00%
99940410	95037	Immersion Funding	20,000	-	-	20,000.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	50,000	-	1,177.50	48,822.50	2.36%	2.36%
99940500	99999	Federal Funds	8,618,248	-	18,857.06	8,599,390.94	0.22%	0.22%
99940700	99999	Private Grants/Donations	50,000	3,100.00	14,839.46	32,060.54	35.88%	29.68%
99960000	99999	Child Nutrition Operations	9,885,000	-	7,794,884.29	2,090,115.71	78.86%	78.86%
99970000	99999	Debt Service	4,863,557	-	4,614,268.32	249,288.68	94.87%	94.87%
99921000	99999	Opportunity Grants	573,895	33,742.20	312,423.90	227,728.90	60.32%	54.44%
99970680	99562	Student Success Block Grant	1,084,135	-	-	1,084,135.00	0.00%	0.00%
99990050	99999	E3 Grant	1,500,000	20,000.00	1,381,746.28	98,253.72	93.45%	92.12%
99970200	99999	Minor Capital	1,571,938	594,568.94	299,117.91	678,251.15	56.85%	19.03%
99970600	99768	ECAP (State Pre-K grant)	290,640	-	175,518.02	115,121.98	60.39%	60.39%
SUBTOTAL - RESTRICTED			97,643,586	776,160.79	74,490,815.47	22,376,609.74	77.08%	76.29%



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

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
RESTRICTED TUITION FUNDED BUDGETS								
99970600	95030	Preschool	82,800	277.50	36,295.91	46,226.59	44.17%	43.84%
99970600	99532	PreK Payroll	567,323	-	160,169.45	407,153.69	28.23%	28.23%
9340410A	95236	Carrie Downie Exceptional Children	4,125	456.70	3,084.69	583.61	85.85%	74.78%
9340412A	95236	Castle Hills Exceptional Children	11,275	-	5,096.17	6,178.83	45.20%	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	808.50	2,629.74	411.76	89.30%	68.30%
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	1,407.00	2,178.75	3,564.25	50.15%	30.47%
9340456A	95236	Eisenberg Exceptional Children	9,350	-	6,843.16	2,506.84	73.19%	73.19%
9340474A	95236	George Read Exceptional Children	4,675	-	2,394.23	2,280.77	51.21%	51.21%
9340476A	95236	McCullough Exceptional Children	18,700	-	1,516.82	17,183.18	8.11%	8.11%
9340427A	95217	Southern ILC	69,930	1,534.30	39,260.91	29,134.79	58.34%	56.14%
9340427A	99532	Southern ILC Payroll	417,000	-	146,630.87	270,369.13	35.16%	35.16%
9340427A	95207	Southern CASL	46,305	492.90	18,156.81	27,655.29	40.28%	39.21%
9340427A	99530	Southern CASL Payroll	314,000	-	-	314,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Children	6,325	-	6,573.21	(248.21)	103.92%	103.92%
9340470A	95217	Gunning Bedford ILC	46,305	17,477.64	9,275.66	19,551.70	57.78%	20.03%
9340470A	99532	GB ILC Payroll	268,975	-	-	268,975.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	37,800	23,190.84	8,926.99	5,682.17	84.97%	23.62%



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

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
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	23,031.58	779.93	13,988.49	62.99%	2.06%
9340490A	99530	WPHS CASL Payroll	126,875	-	-	126,875.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Children	26,125	2,512.25	22,948.76	663.99	97.46%	87.84%
9340522A	99532	Wallin General Expenses	880,000	4,674.67	713,684.48	161,640.85	81.63%	81.10%
9340522A	99999	Wallin Principal	49,090	69.37	25,083.14	23,937.49	51.24%	51.10%
99920300	99999	LEP/ESL	590,000	-	216,278.74	373,721.26	36.66%	36.66%
99921050	99999	Special Education Services	400,000	39,154.50	5,631.75	355,213.75	11.20%	1.41%
99930200	95454	Private Placement	1,125,000	315,551.81	916,543.90	(107,095.71)	109.52%	81.47%
99930200	99999	In State Tuition	2,950,000	146,509.57	412,953.97	2,390,536.46	18.96%	14.00%
99930200	95236	Exceptional Children Payroll	550,000	-	-	550,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	30,000	7,398.59	9,495.40	13,106.01	56.31%	31.65%
		SUBTOTAL - TUITION	8,947,553	584,547.72	2,784,684.03	5,578,321.39	37.66%	31.12%
See detailed budget		Leach - Special School	11,347,837	178,615.33	8,527,752.17	2,641,469.50	76.72%	75.15%
TOTAL EXPENDITURES			171,119,446	3,379,377.48	131,289,362.05	36,450,706.53	78.70%	76.72%



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

EXPENDITURES

<u>Operating Unit</u>	<u>Program Code</u>		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
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		190,450.00	(428.00)	100.23%	100.23%
		Data Service Center	447,526		420,121.00	27,405.00	93.88%	93.88%
		One Time Items	200,000	62,295.00	92,646.00	45,059.00	77.47%	46.32%
		Contingency	100,000			100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			947,548	62,295.00	703,217.00	182,036.00	80.79%	74.21%
Child Nutrition Operations - Summarized on page 7 - Detail of budget								
99960000	99999	Personnel	5,000,000		4,416,720.75	583,279.25	88.33%	88.33%
		Food	3,500,000		2,510,796.48	989,203.52	71.74%	71.74%
		Miscellaneous	150,000		96,401.77	53,598.23	64.27%	64.27%
		Supplies	350,000		256,723.70	93,276.30	73.35%	73.35%
		Indirect Cost	175,000		75,000.00	100,000.00	42.86%	42.86%
		Equipment Repair	110,000		173,186.89	(63,186.89)	157.44%	157.44%
		Equipment	600,000		266,054.70	333,945.30	44.34%	44.34%
TOTAL EXPENDITURES			9,885,000	-	7,794,884.29	2,090,115.71	78.86%	78.86%
Transportation - Summarized on page 7 - Detail of budget								
99960400	99999	Personnel	4,750,000	-	4,134,824.67	615,175.33	87.05%	87.05%
		Professional Development	5,000		6,394.96	(1,394.96)	127.90%	127.90%
		Contractor Payments	2,420,000	399,783.29	2,638,048.80	(617,832.09)	125.53%	109.01%
		Bus Maintenance	425,000	107,865.18	261,090.50	56,044.32	86.81%	61.43%
		Fuel	308,000	38,928.67	290,363.29	(21,291.96)	106.91%	94.27%
		Miscellaneous	145,000	21,705.68	132,407.06	(9,112.74)	106.28%	91.32%
		Parkway and Kingswood	-76,900		(17,136.10)	(59,763.90)	22.28%	22.28%
		Billing to Leach	-775,000		-	(775,000.00)	0.00%	0.00%
		Other Local Billable Activity	-175,000		(78,966.83)	(96,033.17)	45.12%	45.12%
TOTAL EXPENDITURES			7,026,100	568,282.82	7,367,026.35	(909,209.17)	112.94%	104.85%



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

EXPENDITURES

<u>Operating Unit</u>	<u>Program Code</u>		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
Leach Special School - * Summarized on page 8 - Detail of budget								
9340427A	99999	Southern Integration Program	22,172	275.19	15,085.57	6,811.00	69.28%	68.04%
9340474A	99999	George Read Integration Program	32,079	2,211.19	3,205.18	26,662.43	16.88%	9.99%
9340490A	99999	William Penn Integration Program	21,228	222.98	15,534.09	5,471.41	74.23%	73.18%
9340522A	99999	Wallin Adult Integration	22,400	-	-			
9340514A	99999	Leach Principal's Budget	76,563	9,489.89	14,089.15	52,983.68	30.80%	18.40%
9340514A	95254	Vocational Expenses	1,850	-	1,754.23	95.77	94.82%	94.82%
9340514A	99545	Related Services	10,000	7,168.15	238.80	2,593.05	74.07%	2.39%
9340514A	99546	Assistive Technology	15,000	15,000.00	-	-	100.00%	0.00%
9340514A	95468	Summer School	10,000	-	1,404.06	8,595.94	14.04%	14.04%
99900300	95228	Substitutes	35,000	-	24,602.41	10,397.59	70.29%	70.29%
99900300	99999	General	950,000	39,148.92	74,868.40	835,982.68	12.00%	7.88%
99940200	99999	Division I Salaries	6,834,000	-	5,802,953.65	1,031,046.35	84.91%	84.91%
99940400	99999	Local Salaries *	3,253,229	77,505.94	2,551,035.05	624,688.01	80.80%	78.42%
99960200	95419	Energy/Utilities	55,000	22,473.07	16,231.57	16,295.36	70.37%	29.51%
99970200	99999	Minor Capital	9,316	5,120.00	6,750.01	(2,554.01)	127.42%	72.46%
TOTAL EXPENDITURES			11,347,837	178,615.33	8,527,752.17	2,641,469.26	76.72%	75.15%

* Includes local Benefits



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	241,167.37	26,101.29	60,415.48	10,208.67
April	98,109.95	9,980.18	23,270.70	3,809.72
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	47,063,730.43	4,767,014.52	10,760,688.80	2,014,194.10
Budget	46,281,607	4,863,557	7,215,110	2,063,327
% Collected	101.69%	98.01%	149.14%	97.62%

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	241,167.37
April	129,295.28	120,635.10	98,109.95
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	47,140,926.07
Projected Tax Receipts	\$34,668,977.00	\$42,608,909.00	46,281,607
% of Annual Tax Collections	106.75%	101.52%	101.86%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	43571	LEON'S GARDEN WORLD EJ	\$90.00	Supplies
	Angelucci,A Paula	43570	DOLLAR TREE	\$12.00	Supplies
	Angelucci,A Paula	43571	DOLLAR TREE	\$11.00	Supplies
	Angelucci,A Paula	43563	NUTS.COM, INC.	\$54.39	Supplies
	Angelucci,A Paula	43565	PAYPAL *ECHEN INC	\$55.30	Supplies
	Angelucci,A Paula	43565	PAYPAL *LIZHIYUN	\$323.70	Supplies
	Angelucci,A Paula	43573	AMZN MKTP US*MZ5ER1P11	\$135.94	Supplies
	Angelucci,A Paula	43574	AMZN MKTP US*MZ5U720W0	\$91.62	Supplies
Business Office (Districtwide purchases)	Miller,Cindy L	43566	SSC - MIDDLETOWN,	\$402.61	Animal Feed
	Miller,Cindy L	43559	ADOBE *CREATIVE CLOUD	\$239.88	Software
	Miller,Cindy L	43551	HARVARD*BUSINESS REVIE	\$120.00	Subscription
	Miller,Cindy L	43576	INDEED	\$25.59	Job Posting
	Miller,Cindy L	43577	AMZN MKTP US*MZ2YU2H41	\$56.50	Supplies
	Miller,Cindy L	43580	LINKEDIN-461*0242474	\$59.94	Job Posting
	Miller,Cindy L	43556	EMA*EMMA EMAIL MARKETING	\$68.00	Marketing
	Miller,Cindy L	43578	DNH*GODADDY.COM	\$50.85	Marketing
Business office (Districtwide travel)	Papanicolas,Leslie Fay	43550	ACCUTRAIN CORPORATION	\$3,025.00	Registration
	Papanicolas,Leslie Fay	43560	FUTURE HORIZONS	\$540.00	Registration
	Papanicolas,Leslie Fay	43581	LITTLE KIDS ROCK	\$160.00	Registration
	Papanicolas,Leslie Fay	43552	SP * ACRES USA	\$900.00	Registration
	Papanicolas,Leslie Fay	43557	EB 2019 DELAWARE PATH	\$60.00	Registration
	Papanicolas,Leslie Fay	43563	REHAB SEMINARS	\$499.00	Registration
	Papanicolas,Leslie Fay	43563	REHAB SEMINARS	\$499.00	Registration
	Papanicolas,Leslie Fay	43563	TIX*NEXT 2019	\$1,154.90	Registration
	Papanicolas,Leslie Fay	43563	ISC2	\$795.00	Registration
	Papanicolas,Leslie Fay	43564	PAYPAL *SHUTTLEPLUS	\$195.00	Transportation
	Papanicolas,Leslie Fay	43570	TIX*NEXT 2019	\$577.45	Registration
	Papanicolas,Leslie Fay	43553	MARRIOTT ST.LOUISGRAND	\$236.67	Lodging
	Papanicolas,Leslie Fay	43553	MARRIOTT ST.LOUISGRAND	\$236.67	Lodging
Papanicolas,Leslie Fay	43553	MARRIOTT ST.LOUISGRAND	\$236.67	Lodging	



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	43553	MARRIOTT ST.LOUISGRAND	\$236.67	Lodging
	Papanicolas,Leslie Fay	43553	MARRIOTT ST.LOUISGRAND	\$236.67	Lodging
	Papanicolas,Leslie Fay	43553	MARRIOTT GASLAMP QUART	\$954.29	Lodging
	Papanicolas,Leslie Fay	43553	MARRIOTT GASLAMP QUART	\$954.29	Lodging
	Papanicolas,Leslie Fay	43553	MARRIOTT GASLAMP QUART	\$954.29	Lodging
	Papanicolas,Leslie Fay	43556	RENAISSANCE PHILADELPH	\$651.82	Lodging
	Papanicolas,Leslie Fay	43556	HARD ROCK HOTEL	\$672.84	Lodging
	Papanicolas,Leslie Fay	43558	MARRIOTT ST.LOUISGRAND	\$473.34	Lodging
	Papanicolas,Leslie Fay	43558	MARRIOTT ST.LOUISGRAND	\$473.34	Lodging
	Papanicolas,Leslie Fay	43558	MARRIOTT ST.LOUISGRAND	\$473.34	Lodging
	Papanicolas,Leslie Fay	43558	MARRIOTT ST.LOUISGRAND	\$710.01	Lodging
	Papanicolas,Leslie Fay	43558	MARRIOTT ST.LOUISGRAND	\$710.01	Lodging
	Papanicolas,Leslie Fay	43563	WALDORF ASTORIA BOCA R	\$247.47	Lodging
	Papanicolas,Leslie Fay	43571	WALDORF ASTORIA BOCA R	\$247.47	Lodging
	Papanicolas,Leslie Fay	43563	HILTON INTERNATIONALS	\$320.71	Lodging
	Papanicolas,Leslie Fay	43581	CSU CONFERENCE & EVENT SE	\$277.75	Registration
	Papanicolas,Leslie Fay	43557	HOME 2 SUITES PHILADELPH	\$261.83	Lodging
	Papanicolas,Leslie Fay	43563	THE HANEN CENTRE	\$1,590.00	Registration
	Papanicolas,Leslie Fay	43563	INTERNATIONAL TRANSACTION	\$23.85	Fee
	Papanicolas,Leslie Fay	43569	MARRIOTT ST.LOUISGRAND	-\$25.54	Lodging credit
Papanicolas,Leslie Fay	43570	MARRIOTT ST.LOUISGRAND	-\$0.72	Lodging credit	
Papanicolas,Leslie Fay	43570	MARRIOTT ST.LOUISGRAND	-\$0.72	Lodging credit	
Technology Supervisor	Smallwood,Philip Lee	43551	LINUXFOUNDATION.ORG	\$300.00	Software
	Smallwood,Philip Lee	43556	DIGITALOCEAN.COM	\$30.14	Website
	Smallwood,Philip Lee	43551	AMZN MKTP US*MW0S99122	\$107.75	Supplies
	Smallwood,Philip Lee	43552	AMZN MKTP US*MW4EY1GF2	\$150.31	Supplies
	Smallwood,Philip Lee	43563	AMZN MKTP US*MW4TU5I70	\$234.88	Supplies
	Smallwood,Philip Lee	43564	AMZN MKTP US*MW7LT4RY0	\$286.69	Supplies
	Smallwood,Philip Lee	43569	APPLE STORE #R102	\$475.00	Supplies
				\$ 22,940.46	



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	3,000.00	500.00
Artsonia	New Castle	Dec-18	156.15	156.15
WSFS	William Penn	Jan-19	3,000.00	0.00
DuPont	WPHS/FFA	Dec-18	3,000.00	1,655.60
Discover	New Castle	Jan-19	1,500.00	1,025.00
Total			31,763.33	14,839.46

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 April 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	6,284	419,512	-	100%
TOTAL		425,796	6,284	419,512	-	100%

As of January 2019

MCI- Local	2015	48	-	48	-	100%
MCI- Local	2017	3,218	290	2,928	-	100%
MCI- Local	2018	282,502	19,651	260,749	2,102	
MCI- State	2015	91	24	67	0	100%
MCI- State	2017	34,399	3,528	30,798	73	100%
MCI- State	2018	487,399	35,426	442,228	9,745	
TOTAL		521,889	38,978	473,092	11,921	98%

State Funds

Division II AOC	2018	356,028	11,016	328,924	16,088	95%
World Language Immersion	2018	52,997	1,998	31,924	19,075	64%
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	1,715	75,780	2,668	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	100,324	863,581	226,656	81%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of April 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	27,814	2,179,953	36,146	98%
Title III (ELL)	2017	1,018	110	908	(0)	100%
Title III (ELL)	2018	87,991	2,968	39,641	45,383	48%
IDEA B	2017	5,831		5,831	0	100%
IDEA B	2018	1,094,790	45,293	943,260	106,237	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	102,914	3,726,492	336,756	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	258,299	5,503,178	647,677	90%