



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of May 2020

| | |
|------------------------------------|--|
| Prepared By: | Colonial School District Business Office |
| Budget Oversight Committee Review: | 21-Jul-20 |
| Board of Education Approval: | 28-Jul-20 |
| Portion of Fiscal Year Expired: | 92% |

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
SUMMARY OF REVENUE



| | Board Approved Budget | Receipt to Date | Percent Received | Variance |
|---|-----------------------------|-----------------------|---------------------|-----------------------|
| <u>DISCRETIONARY STATE REVENUE</u> | | | | |
| Division II Costs, AOC | 1,490,698 | 1,421,086.95 | 95.33% | (69,611.29) |
| Division III Equalization | 5,239,080 | 5,269,918.00 | 100.59% | 30,838.00 |
| Educational Sustainment | 2,102,382 | 2,102,382.00 | 100.00% | - |
| Excellence/Admin Option | 28,665 | - | 0.00% | (28,665.00) |
| SUBTOTAL | 8,860,825 | 8,793,386.95 | 99.24% | (67,438.29) |
| <u>RESTRICTED STATE REVENUE</u> | | | | |
| State formula salaries | 71,718,937 | 70,935,264.60 | 98.91% | (783,672.40) |
| Cafeteria Salaries | 2,957,665 | 1,527,197.06 | 51.64% | (1,430,467.94) |
| Division II Costs, AOC - Voc | 0 | - | 0 | - |
| Division II Costs, Energy | 1,924,948 | 1,924,948.00 | 100.00% | - |
| State Transportation | 6,970,946 | 7,709,528.40 | 110.60% | 738,582.84 |
| Drivers Ed | 0 | - | 0.00% | - |
| Unique Alternative | 790,195 | 764,114.35 | 96.70% | (26,080.65) |
| Related Services | 32,303 | 30,995.05 | 95.95% | (1,307.95) |
| Professional Development | 0 | - | 0.00% | - |
| Technology Block Grant | 0 | - | 0.00% | - |
| Student Success Block Grant | 740,676 | 740,676.00 | 100.00% | - |
| Opportunity funding | 2,045,152 | 2,045,152.00 | 100.00% | - |
| Other State Revenue | 178,445 | 555,484.00 | 311.29% | 377,038.87 |
| John G. Leach | 8,715,846 | 8,605,905.17 | 98.74% | (109,941.26) |
| ECAP (Pre-K State grant) | 290,100 | 290,100.00 | 100.00% | - |
| Minor Capital Improvements | 947,265 | 947,265.00 | 100.00% | - |
| SUBTOTAL | 97,312,478 | 96,076,629.63 | 98.73% | (1,235,848.49) |
| Operational budget reduction | (1,961,317) | | | |
| TOTAL STATE REVENUE | \$106,173,303 | 104,870,016.58 | 98.77% | (1,303,286.78) |
| <u>DISCRETIONARY LOCAL REVENUE</u> | | | | |
| Current Expense Tax Receipts | 47,084,564 | 47,550,249.81 | 100.99% | 465,685.57 |
| Interest | 1,359,679 | 1,505,978.42 | 110.76% | 146,299.42 |

| | | | | |
|--|----------------------|-----------------------|----------------|-----------------------|
| Athletics | 20,000 | 21,304.00 | 106.52% | 1,304.00 |
| Indirect Costs | 255,000 | 181,761.54 | 71.28% | (73,238.46) |
| CSCR | 59,000 | 86,525.05 | 146.65% | 27,525.05 |
| Building Rental | 19,200 | 18,842.50 | 98.14% | (357.50) |
| SUBTOTAL | 48,797,443 | 49,364,661.32 | 101.16% | 567,218.08 |
| <u>RESTRICTED LOCAL REVENUE</u> | | | | |
| Debt Service Tax Receipts | 4,648,062 | 4,538,633.95 | 97.65% | (109,427.66) |
| Tuition Receipts (excl. Leach) | 6,655,473 | 7,459,055.70 | 112.07% | 803,582.78 |
| John G. Leach (tuition revenue) | 4,200,000 | 3,129,434.92 | 74.51% | (1,070,565.08) |
| Match Tax Receipts | 2,698,874 | 2,613,276.27 | 96.83% | (85,598.21) |
| Technology Maintenance Match | 454,284 | 444,763.11 | 97.90% | (9,520.89) |
| Cafeteria | 6,050,000 | 5,689,471.21 | 94.04% | (360,528.79) |
| Donations | 50,000 | 19,847.00 | 39.69% | (30,153.00) |
| E3 Grant | 2,079,663 | 500,400.60 | 24.06% | (1,579,262.40) |
| Other Local Revenue | 515,000 | 495,466.18 | 96.21% | (19,533.82) |
| SUBTOTAL | 27,351,356 | 24,890,348.94 | 91.00% | (2,461,007.08) |
| <u>OTHER LOCAL FUNDS</u> | | | | |
| Charter (Reduction) | (5,912,779) | (5,911,656.88) | 99.98% | 1,121.72 |
| Choice (Reduction) | (1,133,363) | (922,621.95) | 81.41% | 210,741.29 |
| Reserve funds | (2,926,644) | - | 0.00% | 2,926,644.00 |
| SUBTOTAL | -\$9,972,786 | (6,834,278.83) | 68.53% | 3,138,507.01 |
| TOTAL LOCAL REVENUE | 66,176,013 | 67,420,731.43 | 101.88% | 1,244,718.02 |
| <u>FEDERAL REVENUE</u> | | | | |
| IDEA Part B | 2,708,526 | 2,677,034.00 | 98.84% | (31,492.00) |
| IDEA Pre-K | 115,511 | 115,511.00 | 100.00% | - |
| Title I | 4,173,305 | 4,181,675.00 | 100.20% | 8,370.00 |
| Title II | 764,373 | 766,406.00 | 100.27% | 2,033.00 |
| Title III | 96,634 | 96,634.00 | 100.00% | - |
| Perkins | 303,174 | 303,174.00 | 100.00% | - |
| Title IV | 460,092 | 460,092.00 | 100.00% | - |
| Other Federal Funds | 493,120 | 84,350.85 | 17.11% | (408,769.15) |
| TOTAL FEDERAL REVENUE | \$9,114,735 | 8,684,876.85 | 95.28% | (429,858.15) |
| TOTAL REVENUE | \$181,464,052 | 180,975,624.86 | 99.73% | (488,426.91) |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
SUMMARY OF EXPENDITURES**

| EXPENDITURES | | | Board Approved Budget | Encumbrance | Expenditures | Remaining Balance | Percent Obligated | Percent Spent |
|-------------------------------------|----------------|------------------------------|--------------------------------------|--------------------|---------------------|------------------------------|------------------------------|--------------------------|
| <u>Operating</u> | <u>Program</u> | | | | | | | |
| DISCRETIONARY SCHOOL BUDGETS | | | | | | | | |
| 9340410A | 95437 | Carrie Downie Library | 3,048 | 596.68 | 804.47 | 1,646.85 | 45.97% | 26.39% |
| 9340410A | 99999 | Carrie Downie Elementary | 47,951 | 1,565.22 | 35,892.68 | 10,493.10 | 78.12% | 74.85% |
| 9340412A | 95437 | Castle Hills Library | 4,545 | - | 3,504.24 | 1,040.76 | 77.10% | 77.10% |
| 9340412A | 99999 | Castle Hills Elementary | 72,646 | 823.27 | 49,870.20 | 21,952.53 | 69.78% | 68.65% |
| 9340418A | 95437 | Pleasantville Library | 3,078 | - | 81.94 | 2,996.06 | 2.66% | 2.66% |
| 9340418A | 99999 | Pleasantville Elementary | 46,716 | 1,400.97 | 51,490.09 | (6,175.06) | 113.22% | 110.22% |
| 9340420A | 95437 | Wilmington Manor Library | 2,333 | - | - | 2,333.00 | 0.00% | 0.00% |
| 9340420A | 99999 | Wilmington Manor Elementary | 39,747 | 1,073.99 | 26,655.94 | 12,017.07 | 69.77% | 67.06% |
| 9340422A | 95437 | Wilbur Library | 8,748 | 409.55 | 1,207.04 | 7,131.41 | 18.48% | 13.80% |
| 9340422A | 99999 | Wilbur Elementary | 131,032 | 1,933.69 | 65,131.02 | 63,967.29 | 51.18% | 49.71% |
| 9340427A | 95437 | Southern Library | 6,521 | - | 6,124.80 | 396.20 | 93.92% | 93.92% |
| 9340427A | 99999 | Southern Elementary | 97,204 | 470.78 | 70,670.11 | 26,063.11 | 73.19% | 72.70% |
| 9340432A | 95437 | New Castle Library | 3,929 | - | - | 3,929.00 | 0.00% | 0.00% |
| 9340432A | 99999 | New Castle Elementary | 60,871 | 3,059.37 | 44,230.12 | 13,581.51 | 77.69% | 72.66% |
| 9340456A | 95437 | Eisenberg Library | 3,861 | - | 2,801.90 | 1,059.10 | 72.57% | 72.57% |
| 9340456A | 99999 | Eisenberg Elementary | 58,520 | 923.30 | 40,829.80 | 16,766.90 | 71.35% | 69.77% |
| 9340470A | 95437 | Gunning Bedford Library | 8,010 | - | 8,018.79 | (8.79) | 100.11% | 100.11% |
| 9340470A | 99999 | Gunning Bedford Middle | 127,269 | 8,947.71 | 129,179.45 | (10,858.16) | 108.53% | 101.50% |
| 9340474A | 95437 | George Read Library | 5,989 | - | 0.61 | 5,988.39 | 0.01% | 0.01% |
| 9340474A | 99999 | George Read Middle | 97,945 | 6,041.70 | 42,648.50 | 49,254.80 | 49.71% | 43.54% |
| 9340476A | 95437 | McCullough Library | 5,837 | - | 3,681.15 | 2,155.85 | 63.07% | 63.07% |
| 9340476A | 99999 | McCullough Middle | 95,723 | 1,035.04 | 73,210.47 | 21,477.49 | 77.56% | 76.48% |
| 9340490A | 95048 | William Penn - ROTC | 8,900 | - | 9,306.07 | (406.07) | 104.56% | 104.56% |
| 9340490A | 95073 | William Penn - Music Choir | 27,550 | 70,438.81 | 25,448.90 | (68,337.71) | 348.05% | 92.37% |
| 9340490A | 95437 | William Penn - Library | 16,614 | - | 19,688.75 | (3,074.75) | 118.51% | 118.51% |
| 9340490A | 95468 | William Penn - Summer School | 8,550 | - | - | 8,550.00 | 0.00% | 0.00% |
| 9340490A | 95602 | William Penn - Athletics | 167,200 | 16,352.52 | 158,049.66 | (7,202.18) | 104.31% | 94.53% |
| 9340490A | 99999 | William Penn High School | 285,259 | 4,609.97 | 207,856.25 | 72,792.78 | 74.48% | 72.87% |
| SUBTOTAL | | | 1,445,596 | 119,682.57 | 1,076,382.95 | 249,530.48 | 82.74% | 74.46% |

DISCRETIONARY DIVISION/DEPARTMENT BUDGETS

| | | | | | | | | |
|---------------------------------|-------|----------------------------|-------------------|---------------------|----------------------|---------------------|---------------|---------------|
| 99900000 | 99999 | Board of Education | 31,000 | - | 24,918.15 | 6,081.85 | 80.38% | 80.38% |
| 99900100 | 99999 | Legal | 88,000 | 4,727.54 | 65,003.89 | 18,268.57 | 79.24% | 73.87% |
| 99900300 | 95228 | Substitutes & Homebound | 750,000 | 238,342.99 | 524,895.29 | (13,238.28) | 101.77% | 69.99% |
| 99900300 | 95494 | Teacher of the Year | 12,500 | - | 949.65 | 11,550.35 | 7.60% | 7.60% |
| 99900300 | 99999 | General District Expenses | 1,141,612 | - | 808,010.86 | 333,601.14 | 70.78% | 70.78% |
| 99910000 | 95052 | Marketing | 60,600 | 2,662.67 | 24,037.26 | 33,900.07 | 44.06% | 39.67% |
| 99910000 | 99999 | Public Communications | 20,200 | 2,100.00 | 15,630.65 | 2,469.35 | 87.78% | 77.38% |
| 99910010 | 95411 | Copy Center | 235,000 | 28,731.01 | 179,583.52 | 26,685.47 | 88.64% | 76.42% |
| 99910010 | 99999 | District Administration | 250,500 | 6,643.39 | 196,003.51 | 47,853.10 | 80.90% | 78.24% |
| 99910010 | 95405 | District Choice | 4,500 | - | 1,236.91 | 3,263.09 | 27.49% | 27.49% |
| 99910100 | 99999 | Superintendent | 18,000 | - | 20,846.57 | 1,553.43 | 115.81% | 115.81% |
| 99970600 | 95060 | Preschool Expansion | 135,000 | 3,973.86 | 107,024.06 | 24,002.08 | 82.22% | 79.28% |
| 99970675 | 95430 | Elementary Wellness | 85,000 | - | 81,222.40 | 3,777.60 | 95.56% | 95.56% |
| 99910110 | 99999 | Assistant Superintendent 1 | 15,000 | 856.55 | 7,010.56 | 7,132.89 | 52.45% | 46.74% |
| 99910115 | 99999 | Assistant Superintendent 2 | 15,000 | 197.82 | 5,174.60 | 9,627.58 | 35.82% | 34.50% |
| 99920000 | 99999 | Curriculum/Instruction | 125,000 | 3,557.26 | 43,156.22 | 78,286.52 | 37.37% | 34.52% |
| 99920000 | 95435 | Common Core/Curriculum | 250,000 | - | 241,662.56 | 8,337.44 | 96.67% | 96.67% |
| 99920000 | 90850 | Music/Art Curriculum | 45,000 | 3,616.00 | 40,476.31 | 907.69 | 97.98% | 89.95% |
| 99920100 | 99999 | Discipline Programs | 185,000 | 36,817.00 | 113,183.00 | 35,000.00 | 81.08% | 61.18% |
| 99920110 | 99519 | Security/Constables | 595,000 | 32,910.00 | 469,393.47 | 92,696.53 | 84.42% | 78.89% |
| 99920700 | 99999 | Middle school Athletics | 60,000 | - | 15,750.85 | 44,249.15 | 26.25% | 26.25% |
| 99930300 | 99999 | Student Services | 20,000 | 558.00 | 3,086.68 | 16,355.32 | 18.22% | 15.43% |
| 99930400 | 99999 | Behavioral Health | 20,000 | 269.70 | 11,555.05 | 8,175.25 | 59.12% | 57.78% |
| 99940000 | 99999 | Business Office | 42,300 | - | 33,675.50 | 8,624.50 | 79.61% | 79.61% |
| 99940400 | 99999 | Local Salaries & Benefits | 37,897,766 | 625,413.12 | 35,198,434.37 | 2,073,918.56 | 94.53% | 92.88% |
| 99950000 | 99999 | Personnel | 46,000 | - | 30,064.16 | 15,935.84 | 65.36% | 65.36% |
| 99940050 | 99999 | Facilities Maintenance | 1,100,000 | 204,562.22 | 913,809.64 | (18,371.86) | 101.67% | 83.07% |
| 99960200 | 99531 | Custodial Services | 450,000 | 124,056.72 | 421,470.93 | (95,527.65) | 121.23% | 93.66% |
| 99970680 | 99999 | School Supervision | 60,000 | 6,500.00 | 45,848.22 | 7,651.78 | 87.25% | 76.41% |
| 99970680 | 95488 | Visiting Teachers | 4,000 | 216.97 | 3,294.15 | 488.88 | 87.78% | 82.35% |
| SUBTOTAL - DISCRETIONARY | | | 43,761,978 | 1,326,712.82 | 39,646,408.99 | 2,793,256.24 | 93.63% | 90.60% |

RESTRICTED FUNDING WITH LOCAL INVESTMENT

| | | | | | | | | |
|------------------------------------|-------|-------------------------|-------------------|-------------------|----------------------|-----------------------|----------------|----------------|
| 99940810 | 99999 | Tech Equipment & Repair | 1,875,000 | 33,522.39 | 1,883,740.13 | (42,262.52) | 102.25% | 100.47% |
| 99960200 | 95419 | Energy/Utilities | 2,034,192 | 247,172.07 | 1,730,428.15 | 56,591.64 | 97.22% | 85.07% |
| 99960400 | 99999 | Transportation | 7,235,746 | 164,324.10 | 9,112,866.58 | (2,041,444.68) | 128.21% | 125.94% |
| SUBTOTAL - RESTRICTED/LOCAL | | | 11,144,938 | 445,018.56 | 12,727,034.86 | (2,027,115.56) | 118.19% | 114.20% |

OTHER RESTRICTED BUDGETS

| | | | | | | | | |
|------------------------------|-------|-----------------------------|--------------------|---------------------|----------------------|----------------------|---------------|---------------|
| 99920110 | 95064 | State Security Grant | 377,039 | 72,416.10 | 105,330.92 | 199,291.98 | 47.14% | 27.94% |
| 99920200 | 99999 | Extra Time | 270,000 | - | 184,580.53 | 85,419.47 | 68.36% | 68.36% |
| 99920500 | 99999 | Professional Development | 110,643 | 1,456.55 | 34,288.30 | 74,898.15 | 32.31% | 30.99% |
| 99920800 | 99999 | Drivers Education | 27,969 | 5,437.62 | 16,897.03 | 5,634.35 | 79.86% | 60.41% |
| 99940200 | 99999 | Division I Salaries | 71,718,937 | - | 69,381,584.16 | 2,337,352.84 | 96.74% | 96.74% |
| 99940300 | 99999 | Division II Vocational | 187,837 | - | 271.09 | 187,565.91 | 0.14% | 0.14% |
| 99940410 | 95037 | Immersion Funding | 20,000 | 66,007.38 | 16,455.93 | (62,463.31) | 412.32% | 82.28% |
| 99940410 | 99999 | Competitive Grants - State | 178,445 | - | 107,661.29 | 70,783.84 | 60.33% | 60.33% |
| 99940500 | 99999 | Federal Funds | 9,114,735 | 339,843.45 | 1,842,576.08 | 6,932,315.47 | 23.94% | 20.22% |
| 99940700 | 99999 | Private Grants/Donations | 50,000 | - | 15,265.09 | 34,734.91 | 30.53% | 30.53% |
| 99960000 | 99999 | Child Nutrition Operations | 9,720,000 | - | 7,791,683.75 | 1,928,316.25 | 80.16% | 80.16% |
| 99970000 | 99999 | Debt Service | 4,648,062 | - | 4,464,568.87 | 183,492.74 | 96.05% | 96.05% |
| 99921000 | 99999 | Opportunity funds | 2,595,634 | 185,004.36 | 1,641,326.74 | 769,302.90 | 70.36% | 63.23% |
| 99970680 | 99562 | Student Success Block Grant | 1,234,460 | - | 521,581.34 | 712,878.66 | 42.25% | 42.25% |
| 99990050 | 99999 | E3 Grant | 2,079,663 | 121,482.39 | 1,563,129.20 | 395,051.41 | 81.00% | 75.16% |
| 99970200 | 99999 | Minor Capital | 1,578,775 | 918,688.03 | 125,020.00 | 535,066.97 | 66.11% | 7.92% |
| 99970600 | 99768 | ECAP (State Pre-K grant) | 290,100 | - | 154,266.86 | 135,833.14 | 53.18% | 53.18% |
| SUBTOTAL - RESTRICTED | | | 104,202,299 | 1,710,335.88 | 87,966,487.18 | 14,525,475.68 | 86.06% | 84.42% |

RESTRICTED TUITION FUNDED BUDGETS

| | | | | | | | | |
|---------------------------|-------|-------------------------------|--------------------|-------------------|----------------------|---------------------|---------------|---------------|
| 99970600 | 95030 | Preschool | 84,450 | 2,452.13 | 30,384.03 | 51,613.84 | 38.88% | 35.98% |
| 99970600 | 99532 | PreK General Expenses | 855,000 | 161,697.33 | 877,503.97 | (184,201.30) | 121.54% | 102.63% |
| 9340427A | 95217 | Southern ILC | 69,930 | 3,976.12 | 44,837.98 | 21,115.90 | 69.80% | 64.12% |
| 9340427A | 99532 | Southern ILC Payroll | 318,000 | - | 310,216.47 | 7,783.53 | 97.55% | 97.55% |
| 9340427A | 95207 | Southern CASL | 46,305 | 521.43 | 13,823.30 | 31,960.27 | 30.98% | 29.85% |
| 9340427A | 99530 | Southern CASL Payroll | 313,622 | - | 269,984.05 | 43,637.95 | 86.09% | 86.09% |
| 9340470A | 95217 | Gunning Bedford ILC | 46,305 | 8,107.12 | 29,703.59 | 8,494.29 | 81.66% | 64.15% |
| 9340470A | 99532 | GB ILC Payroll | 250,000 | - | - | 250,000.00 | 0.00% | 0.00% |
| 9340470A | 95207 | Gunning Bedford CASL | 37,800 | 8,107.12 | 16,252.45 | 13,440.43 | 64.44% | 43.00% |
| 9340470A | 99530 | GB CASL Payroll | 225,000 | - | - | 225,000.00 | 0.00% | 0.00% |
| 9340490A | 95207 | WPHS CASL | 37,000 | - | - | 37,000.00 | 0.00% | 0.00% |
| 9340490A | 99530 | WPHS CASL Payroll | 136,667 | - | 123,870.13 | 12,796.70 | 90.64% | 90.64% |
| 9340522A | 99532 | Wallin General Expenses | 880,000 | 15,564.79 | 775,551.95 | 88,883.26 | 89.90% | 88.13% |
| 9340522A | 99999 | Wallin Principal | 46,636 | - | 39,906.05 | 6,729.95 | 85.57% | 85.57% |
| 99920300 | 99999 | LEP/ESL | 570,000 | - | 547,934.96 | 22,065.04 | 96.13% | 96.13% |
| 99921050 | 99999 | Special Education Services | 500,000 | 146,739.48 | 266,079.89 | 87,180.63 | 82.56% | 53.22% |
| 99930200 | 95454 | Private Placement | 1,280,000 | 97,118.35 | 604,945.93 | 577,935.72 | 54.85% | 47.26% |
| 99930200 | 99999 | In State Tuition | 750,000 | 70,058.62 | 299,766.63 | 380,174.75 | 49.31% | 39.97% |
| 99930200 | 95236 | Exceptional Children Payroll | 500,000 | - | 202.92 | 499,797.08 | 0.04% | 0.04% |
| 99930300 | 99546 | Assistive Technology | 25,000 | 1,548.28 | 14,558.94 | 8,892.78 | 64.43% | 58.24% |
| | | SUBTOTAL - TUITION | 6,971,715 | 515,890.77 | 4,265,523.24 | 2,190,300.82 | 68.58% | 61.18% |
| See detailed budget | | Leach - Special School | 13,937,517 | 203,279.65 | 11,487,844.55 | 2,246,392.55 | 83.88% | 82.42% |
| TOTAL EXPENDITURES | | | 181,464,042 | 4,320,920 | 157,169,682 | 19,977,840 | 88.99% | 86.61% |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
DETAIL COST CENTERS**

EXPENDITURES

Operating Program

| | | | Board Budget | Encumbrance | Expenditures | Remaining Balance | Percent Obligated | Percent Spent |
|--|-------|---------------------|------------------|-------------|---------------------|----------------------|----------------------|------------------|
| General District Expenses - Summarized on page 6 - Detail of budget | | | | | | | | |
| 99900300 | 99999 | Audit | 10,000 | | 6,165.00 | 3,835.00 | 61.65% | 61.65% |
| | | Insurance | 213,040 | | 219,717.20 | (6,677.20) | 103.13% | 103.13% |
| | | Data Service Center | 418,572 | | 313,929.00 | 104,643.00 | 75.00% | 75.00% |
| | | One Time Items | 400,000 | | 246,226.70 | 153,773.30 | 61.56% | 61.56% |
| | | Contingency | 100,000 | | 21,972.96 | 78,027.04 | 21.97% | 21.97% |
| TOTAL EXPENDITURES | | | 1,141,612 | - | 808,010.86 | 333,601.14 | 70.78% | 70.78% |
| Child Nutrition Operations | | | | | | | | |
| 99960000 | 95512 | Personnel | 5,300,000 | - | 4,838,476.84 | 461,523.16 | 91.29% | 91.29% |
| 99960000 | 95404 | Food | 3,200,000 | - | 2,360,721.57 | 839,278.43 | 73.77% | 73.77% |
| 99960000 | 95116 | Miscellaneous | 125,000 | - | 55,040.80 | 69,959.20 | 44.03% | 44.03% |
| 99960000 | 95493 | Supplies | 320,000 | - | 288,736.17 | 31,263.83 | 90.23% | 90.23% |
| 99960000 | 99555 | Indirect Cost | 175,000 | - | 91,726.83 | 83,273.17 | 52.42% | 52.42% |
| 99960000 | 99516 | Equipment Repair | 200,000 | - | 59,392.25 | 140,607.75 | 29.70% | 29.70% |
| 99960000 | 95496 | Equipment | 400,000 | - | 97,589.29 | 302,410.71 | 24.40% | 24.40% |
| TOTAL EXPENDITURES | | | 9,720,000 | - | 7,791,683.75 | 1,928,316.25 | 80.16% | 80.16% |

Transportation

| | | | | | | | | |
|---------------------------|-------|-------------------------------|------------------|-------------------|---------------------|-----------------------|----------------|----------------|
| 99960400 | 99999 | Personnel | 5,347,238 | | 4,854,209.35 | 493,028.65 | 90.78% | 90.78% |
| | | Professional Development | 5,000 | | - | 5,000.00 | 0.00% | 0.00% |
| | | Contractor Payments | 2,094,008 | 324.00 | 3,578,999.32 | (1,485,315.32) | 170.93% | 170.92% |
| | | Bus Maintenance | 450,000 | 75,574.90 | 371,565.87 | 2,859.23 | 99.36% | 82.57% |
| | | Fuel | 310,000 | 48,548.03 | 253,526.28 | 7,925.69 | 97.44% | 81.78% |
| | | Bus Safety & Security | 123,500 | | 120,071.19 | 3,428.81 | 97.22% | 97.22% |
| | | Miscellaneous | 125,000 | 39,877.17 | 82,568.57 | 2,554.26 | 97.96% | 66.05% |
| | | Parkway and Kingswood | -74,000 | | - | (74,000.00) | 0.00% | 0.00% |
| | | Billing to Leach | -955,000 | | - | (955,000.00) | 0.00% | 0.00% |
| | | Other Local Billable Activity | -190,000 | | (148,074.00) | (41,926.00) | 77.93% | 77.93% |
| TOTAL EXPENDITURES | | | 7,235,746 | 164,324.10 | 9,112,866.58 | (2,041,444.68) | 128.21% | 125.94% |

JOHN G. LEACH - Summarized on page 8 - Detail of budget

| | | | | | | | | |
|---------------------------|-------|----------------------------------|-------------------|----------------|-------------------|---------------------|---------------|---------------|
| 9340427A | 99999 | Southern Integration Program | 20,146 | 175.16 | 19,387.41 | 583.89 | 97.10% | 96.23% |
| 9340474A | 99999 | George Read Integration Program | 29,149 | 279.17 | 6,784.94 | 22,084.42 | 24.23% | 23.28% |
| 9340490A | 99999 | William Penn Integration Program | 19,289 | - | 4,723.23 | 14,566.11 | 24.49% | 24.49% |
| 9340522A | 99999 | Wallin Adult Integration | 21,750 | - | - | 21,750.00 | 0.00% | 0.00% |
| 9340514A | 99999 | Leach Principal's Budget | 63,000 | 3,569.19 | 44,456.84 | 14,973.97 | 76.23% | 70.57% |
| 9340514A | 95254 | Vocational Expenses | 6,000 | - | 2,716.32 | 3,283.68 | 45.27% | 45.27% |
| 9340514A | 99545 | Related Services | 10,000 | 1,019.40 | 790.17 | 8,190.43 | 18.10% | 7.90% |
| 9340514A | 99546 | Assistive Technology | 12,000 | - | 6,564.00 | 5,436.00 | 54.70% | 54.70% |
| 9340514A | 95468 | Summer School | 10,000 | - | 23.09 | 9,976.91 | 0.23% | 0.23% |
| 99900300 | 95228 | Substitutes | 30,000 | - | 23,805.49 | 6,194.51 | 79.35% | 79.35% |
| 99900300 | 99999 | General (Incl. Transportation) | 1,300,000 | 74,103.16 | 67,342.53 | 1,158,554.31 | 10.88% | 5.18% |
| 99940200 | 99999 | Division I Salaries | 8,601,483 | - | 7,944,695.66 | 656,787.77 | 92.36% | 92.36% |
| 99940400 | 99999 | Local Salaries & Benefits | 3,769,336 | 110,147.04 | 3,330,376.48 | 328,812.48 | 91.28% | 88.35% |
| 99960200 | 95419 | Energy/Utilities | 32,000 | 13,986.53 | 36,178.39 | (18,164.92) | 156.77% | 113.06% |
| 99970200 | 99999 | Minor Capital | 13,363 | - | - | 13,363.00 | 0.00% | 0.00% |
| TOTAL EXPENDITURES | | | 13,937,517 | 203,280 | 11,487,845 | 2,246,392.55 | 83.88% | 82.42% |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
LOCAL TAX COLLECTIONS

| Month | Current Expense | Debt Service | Tuition | MCI |
|------------------------|------------------------|---------------------|----------------------|---------------------|
| July | 28,036.81 | | | |
| August | 979,008.51 | 85,793.39 | 193,425.10 | 36,397.20 |
| September | 6,045,626.70 | 584,045.65 | 1,363,349.54 | 337,809.96 |
| October | 38,434,095.70 | 3,666,136.71 | 8,561,343.15 | 2,127,062.67 |
| November | 649,865.52 | 90,422.48 | 210,746.42 | 51,665.06 |
| December | 277,872.51 | 26,879.41 | 62,596.16 | 15,259.03 |
| January | 170,989.00 | 17,131.38 | 39,626.91 | 9,206.87 |
| February | 159,408.88 | 15,920.59 | 36,662.09 | 8,238.98 |
| March | 272,063.86 | 28,470.86 | 65,898.88 | 15,382.96 |
| April | 93,456.86 | 8,449.61 | 19,503.68 | 4,461.29 |
| May | 107,775.26 | 15,383.87 | 35,338.69 | 7,792.25 |
| June | | | | |
| Transfers to Leach | | | | |
| Sr Citizen Prop Relief | 831,885.30 | 81,300.27 | 189,875.46 | 47,206.61 |
| Total Collected | 48,050,084.91 | 4,619,934.22 | 10,778,366.08 | 2,660,482.88 |
| Budget | 47,084,564 | 4,648,062 | 10,855,473 | 3,153,158 |
| % Collected | 102.05% | 99.39% | 99.29% | 84.38% |

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



**COLONIAL SCHOOL DISTRICT
COMPARISON OF LOCAL FUND PROPERTY TAX RECEIPTS FOR CURRENT OPERATIONS
WITH THE PRIOR TWO FISCAL YEARS**

| Month | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 |
|-----------------------------|-------------------------|-------------------------|-------------------------|
| July | 20,935.76 | 77,195.64 | 28,036.81 |
| August | 450,351.45 | 551,051.59 | 979,008.51 |
| September | 5,147,366.47 | 5,042,786.51 | 6,045,626.70 |
| October | 32,561,275.07 | 39,470,274.25 | 38,434,095.70 |
| November | 3,443,087.41 | 973,592.92 | 649,865.52 |
| December | 327,553.92 | 356,878.57 | 277,872.51 |
| January | 437,015.38 | 195,603.77 | 170,989.00 |
| February | 413,161.98 | 134,265.50 | 159,408.88 |
| March | 148,531.13 | 241,167.37 | 272,063.86 |
| April | 120,635.10 | 129,089.72 | 93,456.86 |
| May | 113,106.64 | 98,109.95 | 107,775.26 |
| June | 93,227.19 | 97,336.04 | |
| Senior Citizens' Tax Rebate | <u>1,086,936.69</u> | <u>1,130,131.81</u> | <u></u> |
| Year To Date Receipts | \$43,276,247.50 | \$48,497,483.64 | 47,218,199.61 |
| Projected Tax Receipts | \$42,608,909 | \$47,084,564 | \$47,084,564 |
| % of Annual Tax Collections | 101.57% | 103.00% | 100.28% |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
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 |
|---|------------------------|-------------------|---------------------------|---------------|----------------------|
| Chief Financial Officer | Falcon,Emily M. | 5/7/2020 | BUSINESS MEMBERSHIP | \$ 15.00 | Training webinar |
| | Falcon,Emily M. | 5/8/2020 | DOCSKETCH | \$ 4.98 | E-signature software |
| | Falcon,Emily M. | 5/8/2020 | DOCSKETCH | \$ 4.87 | E-signature software |
| | Falcon,Emily M. | 5/8/2020 | DOCSKETCH | \$ 4.86 | E-signature software |
| | Falcon,Emily M. | 5/8/2020 | DOCSKETCH | \$ 105.00 | E-signature software |
| | Falcon,Emily M. | 5/11/2020 | DOCSKETCH | \$ 4.62 | E-signature software |
| | Falcon,Emily M. | 5/11/2020 | DOCSKETCH | \$ 8.76 | E-signature software |
| | Falcon,Emily M. | 5/11/2020 | DOCSKETCH | \$ 8.77 | E-signature software |
| | Falcon,Emily M. | 5/11/2020 | DOCSKETCH | \$ 8.75 | E-signature software |
| | Falcon,Emily M. | 4/27/2020 | CUSTOMINKONLINE STORES | \$ 1,445.00 | Face masks |
| | Falcon,Emily M. | 5/8/2020 | DOCSKETCH | \$ 4.88 | E-signature software |
| Business Office (Districtwide purchases) | Miller,Cindy L | 5/14/2020 | SSC - MIDDLETOWN, DE SERV | \$ 295.81 | Farm Supplies |
| | Miller,Cindy L | 5/4/2020 | DEER BUSTERS | \$ 249.95 | Farm Supplies |
| | Miller,Cindy L | 5/20/2020 | THE HOME DEPOT #1603 | \$ 2,208.20 | Building supplies |
| | Miller,Cindy L | 5/20/2020 | THE HOME DEPOT #1603 | \$ 1,104.10 | Building supplies |
| | Miller,Cindy L | 5/1/2020 | EMA*EMMA EMAIL MARKETING | \$ 132.00 | Marketing |
| | Miller,Cindy L | 5/17/2020 | DNH*GODADDY.COM | \$ 18.17 | Website |
| Business Office (Districtwide travel) | Papanicolas,Leslie Fay | 5/12/2020 | CSTA* CSTA 2020 VIRTUA | \$ 125.00 | Registration |
| | Papanicolas,Leslie Fay | 5/19/2020 | LEWESADVANC | \$ 895.00 | Registration |
| | Papanicolas,Leslie Fay | 5/2/2020 | NATL ART EDU ASSOC | \$ (185.00) | Refund |
| | Papanicolas,Leslie Fay | 4/30/2020 | N C T M | \$ (507.00) | Refund |
| | Papanicolas,Leslie Fay | 4/30/2020 | N C T M | \$ (507.00) | Refund |
| | Papanicolas,Leslie Fay | 4/30/2020 | N C T M | \$ (507.00) | Refund |
| Technology Supervisor | Smallwood,Philip Lee | 5/1/2020 | DIGITALOCEAN.COM | \$ 32.23 | Website |
| | Smallwood,Philip Lee | 4/30/2020 | AMZN MKTP US*U47PR9T33 | \$ 399.59 | Supplies |
| | Smallwood,Philip Lee | 4/30/2020 | AMZN MKTP US*MG80716W0 | \$ 58.50 | Supplies |
| | Smallwood,Philip Lee | 5/1/2020 | AMZN MKTP US*LA8GY8WG3 | \$ 180.14 | Supplies |
| | Smallwood,Philip Lee | 5/15/2020 | AMZN MKTP US*MC6CS6RP0 | \$ 57.13 | Supplies |
| | | | | \$ 5,665.31 | |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2020 as of May 2020
GRANTS AND DONATIONS**

| Grantor/Donor | School | Date Received | Amount Received | Encumbered & Spent to Date |
|-------------------------------------|-----------------------|----------------------|------------------------|---------------------------------------|
| Received in Fiscal Year 2020 | | | | |
| DuPont | William Penn | Jul-19 | 3,500.00 | 0.00 |
| Future Farmers of America | William Penn | Sep-19 | 3,000.00 | 1,773.36 |
| Christiana Care | CEEP | Sep-19 | 5,000.00 | 4,927.20 |
| Toshiba America | Gunning Bedford | Dec-19 | 3,347.00 | 0.00 |
| Discover | New Castle Elementary | Jan-20 | 1,500.00 | 845.25 |
| Dick's Sporting Goods | WP Athletics | Jan-20 | 2,500.00 | 1,131.98 |
| Delaware Community Foundation | Carrie Downie | Jan-20 | 1,000.00 | 0.00 |
| | | Total | 19,847.00 | 8,677.79 |

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.