



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of January 2024

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	5-Mar-24
Board of Education Approval:	12-Mar-24
Portion of Fiscal Year Expired:	58%

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
SUMMARY OF REVENUE



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II, AOC	\$2,187,288	2,187,287.93	100.00%	(0.07)
Division III, Equalization	\$4,941,064	4,941,064.00	100.00%	-
Educational Sustainment Fund	\$1,843,533	1,843,533.00	100.00%	-
SUBTOTAL	8,971,885.00	8,971,884.93	100.00%	(0.07)
<u>RESTRICTED STATE REVENUE</u>				
Formula Salaries & OEC's	87,258,267.00	79,575,116.93	91.19%	(7,683,150.07)
Cafeteria Salaries	3,392,643.00	1,751,264.00	51.62%	(1,641,379.00)
Division II, AOC - Voc	-	-	100.00%	-
Division II, Energy	1,834,457.00	1,834,457.00	100.00%	-
State Transportation	9,370,126.00	7,338,418.04	78.32%	(2,031,707.96)
Drivers Ed.	-	-	100.00%	-
Unique Alternative	1,057,870.00	575,560.49	54.41%	(482,309.51)
Professional Development	-	-	100.00%	-
Technology Block Grant	-	-	100.00%	-
Student Success Block Grant	172,310.00	172,310.00	100.00%	-
Opportunity funding	4,298,666.00	4,298,666.00	100.00%	-
Other State Revenue	295,000.00	157,601.00	53.42%	(137,399.00)
John G. Leach	6,014,082.00	5,928,170.87	98.57%	(85,911.13)
ECAP (Pre-K State grant)	362,500.00	362,500.00	100.00%	-
Minor Capital Improvements	844,388.00	844,388.00	100.00%	-
Safety & Security Grant	675,013.00	675,013.00	100.00%	-
SUBTOTAL	115,575,322.00	103,513,465.33	89.56%	(12,061,856.67)
Operational budget reduction	(1,755,435.00)			
TOTAL STATE REVENUE	124,547,207.00	112,485,350.26	90.32%	(12,061,856.74)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
SUMMARY OF REVENUE



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	50,593,526.00	48,437,969.53	95.74%	(2,155,556.47)
Interest	1,560,052.00	1,089,096.68	69.81%	(470,955.32)
Athletics	25,500.00	11,175.00	43.82%	(14,325.00)
Indirect Costs	1,250,000.00	901,459.95	72.12%	(348,540.05)
CSCRP	95,000.00	24,516.05	25.81%	(70,483.95)
Building Rental	20,000.00	3,890.63	19.45%	(16,109.37)
SUBTOTAL	53,544,078.00	50,468,107.84	94.26%	(3,075,970.16)
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$2,201,271	2,102,501.73	95.51%	(98,769.27)
Tuition Tax Receipts	\$7,998,485	9,287,610.49	116.12%	1,289,125.49
John G. Leach (tuition revenue)	\$1,750,000	-	0.00%	(1,750,000.00)
Minor Capital Tax Receipts	\$2,666,682	3,002,038.68	112.58%	335,356.68
Technology Maintenance Match	\$477,990	-	0.00%	(477,990.00)
Cafeteria	\$6,140,000	1,551,903.07	25.28%	(4,588,096.93)
Donations	\$135,000	130,500.00	96.67%	(4,500.00)
E3/E3+ Grant	\$435,377	96,121.87	22.08%	(339,255.13)
Other Local Revenue	\$475,000	58,691.33	12.36%	(416,308.67)
Restricted Reserve Funds	\$1,767,981	-	0.00%	(1,767,981.00)
SUBTOTAL	24,047,786.00	16,229,367.17	67.49%	(7,818,418.83)
<u>OTHER LOCAL FUNDS</u>				
Charter	(10,480,690.00)	(10,480,689.80)	100.00%	0.20
Choice	(2,530,051.00)	(2,530,051.00)	100.00%	-
Reserve funds	10,148,276.00	-	0.00%	(10,148,276.00)
SUBTOTAL	(2,862,465.00)	(13,010,740.80)	454.53%	(10,148,275.80)
TOTAL LOCAL REVENUE	74,729,399.00	53,686,734.21	71.84%	(21,042,664.79)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
SUMMARY OF REVENUE



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>FEDERAL REVENUE</u>				
IDEA Part B	\$2,910,799	2,910,799.00	100.00%	-
IDEA Pre-K	\$124,025	124,025.00	100.00%	-
Title I	\$4,305,068	4,305,068.00	100.00%	-
Title II	\$780,646	780,646.00	100.00%	-
Title III	\$137,654	137,654.00	100.00%	-
Perkins	\$288,149	288,149.00	100.00%	-
Title IV	\$497,489	497,489.00	100.00%	-
Other Federal Funds	\$1,964,910	1,183,608.81	60.24%	(781,301.19)
TOTAL FEDERAL REVENUE	11,008,740	10,227,438.81	92.90%	(781,301.19)
TOTAL REVENUE	210,285,346	176,399,523.28	83.89%	(33,885,822.72)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
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	99999	Carrie Downie Elementary	45,258	671.02	24,945.22	19,641.76	56.60%	55.12%
9340412A	99999	Castle Hills Elementary	59,642	4,197.23	43,218.66	12,226.11	79.50%	72.46%
9340418A	99999	Pleasantville Elementary	46,872	3,298.65	25,517.27	18,056.08	61.48%	54.44%
9340420A	99999	Wilmington Manor Elementary	47,714	381.87	24,036.31	23,295.82	51.18%	50.38%
9340420A	95021	Virtual Academy @ Wilm Manor	5,500	-	4,235.55	1,264.45	77.01%	77.01%
9340422A	99999	Wilbur Elementary	130,764	685.06	70,255.56	59,823.38	54.25%	53.73%
9340427A	99999	Southern Elementary	93,264	1,686.36	40,229.91	51,347.73	44.94%	43.14%
9340432A	99999	New Castle Elementary	49,164	5,023.91	35,267.78	8,872.31	81.95%	71.73%
9340456A	99999	Eisenberg Elementary	52,870	3,460.85	30,282.95	19,126.20	63.82%	57.28%
9340470A	99999	Gunning Bedford Middle	118,974	3,862.43	65,256.43	49,855.14	58.10%	54.85%
9340474A	99999	George Read Middle	89,374	3,176.73	49,708.57	36,488.70	59.17%	55.62%
9340476A	99999	McCullough Middle	82,850	6,511.70	57,171.39	19,166.91	76.87%	69.01%
9340490A	95048	William Penn - ROTC	11,000	-	2,250.18	8,749.82	20.46%	20.46%
9340490A	95073	William Penn - Music Choir	30,000	1,905.32	23,353.75	4,740.93	84.20%	77.85%
9340490A	95437	William Penn - Library	18,000	-	8,919.28	9,080.72	49.55%	49.55%
9340490A	95602	William Penn - Athletics	195,000	20,651.75	119,419.96	54,928.29	71.83%	61.24%
9340490A	99999	William Penn High School	275,506	21,051.37	227,442.80	27,011.83	90.20%	82.55%
SUBTOTAL			1,351,752	76,564.25	851,511.57	423,676.18	68.66%	62.99%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
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	26,000	-	4,069.75	21,930.25	15.65%	15.65%
99900100	99999	Legal	75,000	8,305.23	76,639.77	(9,945.00)	113.26%	102.19%
99900300	95228	Substitutes & Homebound	2,000,000	1,430,922.87	1,689,833.03	(1,120,755.90)	156.04%	84.49%
99900300	95494	Teacher of the Year	13,000	-	2,637.75	10,362.25	20.29%	20.29%
99900300	99999	General District Expenses	1,231,565	101,038.00	712,260.62	418,266.38	66.04%	57.83%
99910000	95052	Marketing	81,500	9,834.48	64,840.38	6,825.14	91.63%	79.56%
99910000	99999	Public Communications	19,000	-	17,603.61	1,396.39	92.65%	92.65%
99910010	95411	Copy Center	200,000	135,458.52	139,954.24	(75,412.76)	137.71%	69.98%
99910010	99999	District Administration	220,000	54,334.46	141,403.94	24,261.60	88.97%	64.27%
99910100	99999	Superintendent	70,500	1,634.85	23,687.14	45,178.01	35.92%	33.60%
99910100	16301	Equity	30,000	67,500.00	35,046.99	(72,546.99)	341.82%	116.82%
99910100	3P27G	Strategic Planning	60,000	-	76.61	59,923.39	0.13%	0.13%
99970675	95430	Elementary Wellness	600,000	-	347,960.83	252,039.17	57.99%	57.99%
99920000	99999	Curriculum/Instruction	112,500	116.34	25,193.97	87,189.69	22.50%	22.39%
99920000	95435	Common Core/Curriculum	225,000	-	47,886.87	177,113.13	21.28%	21.28%
99920000	90850	Music/Art Curriculum	60,000	20,301.88	34,424.73	5,273.39	91.21%	57.37%
99920100	99999	Discipline Programs	350,000	52,390.00	196,499.33	101,110.67	71.11%	56.14%
99920110	99519	Security/Constables	600,000	-	318,403.23	281,596.77	53.07%	53.07%
99920700	99999	Middle school Athletics	60,000	-	2,922.18	57,077.82	4.87%	4.87%
99920900	99999	Library	36,278	-	30.61	36,247.39	0.08%	0.08%
99930300	99999	Student Services	100,000	-	2,802.91	97,197.09	2.80%	2.80%
99930400	99999	Behavioral Health	63,000	3,123.85	22,414.91	37,461.24	40.54%	35.58%
99940000	99999	Business Office	37,500	-	27,926.25	9,573.75	74.47%	74.47%
99940400	99999	Local Salaries & Benefits	45,896,739	2,851,727.57	27,632,733.97	15,412,277.46	66.42%	60.21%
99950000	99999	Personnel	37,000	1,207.54	14,439.21	21,353.25	42.29%	39.02%
99950000	95459	Recruiting	15,000	1,802.50	3,231.82	9,965.68	33.56%	21.55%
99940050	99999	Facilities Maintenance	1,050,000	187,726.64	606,462.56	255,810.80	75.64%	57.76%
99960200	99531	Custodial Services	675,000	160,799.58	377,361.21	136,839.21	79.73%	55.91%
99970680	99999	School Supervision	35,000	-	13,229.87	21,770.13	37.80%	37.80%
99970680	95488	Visiting Teachers	2,500	-	687.13	1,812.87	27.49%	27.49%
99970680	99569	Digital Learning	50,000	-	12,599.12	37,400.88	25.20%	25.20%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
SUMMARY OF EXPENDITURES**

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
<u>Operating Unit</u>	<u>Program Code</u>							
SUBTOTAL - DISCRETIONARY		54,066,082	5,088,224.31	32,595,264.54	16,382,593.15	69.70%	60.29%	
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	2,041,875	97,231.10	1,206,892.60	737,751.30	63.87%	59.11%
99960200	95419	Energy/Utilities	2,700,000	465,699.40	1,657,321.15	576,979.45	78.63%	61.38%
99960400	99999	Transportation	11,236,362	-	6,875,780.20	4,360,582.24	61.19%	61.19%
SUBTOTAL - RESTRICTED/LOCAL		15,978,237	562,930.50	9,739,993.95	5,675,312.99	64.48%	60.96%	
OTHER RESTRICTED BUDGETS								
99920110	95064	State Security Grant	675,013.00	135,938.38	305,330.31	233,744.31	65.37%	45.23%
99920200	99999	Extra Time	270,000.00	-	99,566.79	170,433.21	36.88%	36.88%
99920500	99999	Professional Development	107,257.00	5,248.00	34,326.54	67,682.46	36.90%	32.00%
99920800	99999	Drivers Education	26,000.00	-	19,682.91	6,317.09	75.70%	75.70%
99921000	95512	Opportunity Funds Personnel	3,544,689.00	-	1,237,202.06	2,307,486.94	34.90%	34.90%
99921000	99999	Opportunity Funds Programming	1,519,153.00	-	74,800.00	1,444,353.00	4.92%	4.92%
99921000	95063	Opp Funds Mental Health & Reading	1,077,109.00	-	260,827.42	816,281.58	24.22%	24.22%
99940200	99999	Division I Salaries	87,258,267.00	-	50,341,308.20	36,916,958.80	57.69%	57.69%
99940300	99999	Division II Vocational	154,701.00	-	56,148.78	98,552.22	36.30%	36.30%
99940410	95037	Spanish Immersion	20,000.00	-	-	20,000.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	295,000.00	54,162.23	92,982.82	147,854.95	49.88%	31.52%
99940500	99999	Federal Funds	11,008,740.00	520,603.12	1,451,502.07	9,036,634.81	17.91%	13.18%
99940700	99999	Private Grants/Donations	135,000.00	-	27,445.04	107,554.96	20.33%	20.33%
99960000	99999	Child Nutrition Operations	9,423,533.00	-	5,560,961.54	3,862,571.46	59.01%	59.01%
99970000	99999	Debt Service	4,221,062.00	-	1,902,167.55	2,318,894.45	45.06%	45.06%
99970680	95063	SSBG K-4 Reading	172,310.00	-	145,623.06	26,686.94	84.51%	84.51%
99990050	99999	E3 Grant	435,377.00	-	317,176.40	118,200.60	72.85%	72.85%
99970200	99999	Minor Capital	1,407,313.00	296,799.65	1,249,764.55	(139,251.20)	355.22%	88.81%
99970600	99768	ECAP (State Pre-K grant)	362,500.00	7,000.00	104,553.72	250,946.28	7.93%	28.84%
SUBTOTAL - RESTRICTED		122,123,024.00	1,019,751.38	63,281,369.76	57,821,902.86	52.65%	51.82%	



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
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	78,110	2,860.97	22,926.58	52,322.45	33.01%	29.35%
99970600	99532	PreK General Expenses	1,375,000	179,623.95	515,801.53	679,574.52	50.58%	37.51%
9340427A	95521	Southern Special Programs	112,200	3,013.66	57,611.27	51,575.07	54.03%	51.35%
9340470A	95521	GB Special Programs	36,000	1,350.00	1,187.86	33,462.14	7.05%	3.30%
9340474A	95521	George Read Special Programs	56,525	3,363.41	13,124.68	40,036.91	29.17%	23.22%
9340490A	95521	WPHS Special Programs	108,500	226.65	5,330.44	102,942.91	5.12%	4.91%
99920300	99999	LEP/ESL	680,000	-	206,767.42	473,232.58	30.41%	30.41%
99921050	99999	Special Education Services	450,000	48,058.61	17,418.64	384,522.75	14.55%	3.87%
99930200	95454	Private Placement	1,375,231	-	462,799.50	912,431.50	33.65%	33.65%
99930200	99999	In State Tuition	1,250,000	328,543.04	527,529.52	393,927.44	68.49%	42.20%
99930200	95236	Exceptional Children Payroll	2,750,000	-	1,044,871.86	1,705,128.14	38.00%	38.00%
99930300	99546	Assistive Technology	28,000	329.69	7,231.58	20,438.73	27.00%	25.83%
SUBTOTAL - TUITION			8,299,566	567,369.98	2,882,600.88	4,849,595.14	41.57%	34.73%
See detailed budget	Leach - Special School		8,526,685	172,217.82	3,801,560	4,552,907.00	46.60%	44.58%
TOTAL EXPENDITURES			210,345,346	7,487,058	113,152,301	89,705,987	57.35%	53.79%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
DETAIL COST CENTERS**

EXPENDITURES

<u>Operating</u>	<u>Program</u>		Board Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
General District Expenses - Summarized on page 6 - Detail of budget								
99900300	99702	Audit	35,000	-	31,325.20	3,674.80	89.50%	89.50%
99900300	99524	Insurance	377,993	-	377,993.00	-	100.00%	100.00%
99900300	98909	Data Service Center	418,572	-	209,286.00	209,286.00	50.00%	50.00%
99900300	95415	One Time Items	300,000	101,038.00	93,656.42	105,305.58	64.90%	31.22%
	95409	Contingency	100,000	-	-	100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			1,231,565	101,038.00	712,260.62	418,266.38	66.04%	57.83%

CHILD NUTRITION

99960000	95512	Personnel	6,023,642	-	3,513,790.82	2,509,851.18	58.33%	58.33%
99960000	95404	Food	2,610,896	-	1,673,296.21	937,599.79	64.09%	64.09%
99960000	95116	Miscellaneous	61,030	-	35,599.95	25,430.05	58.33%	58.33%
99960000	95493	Supplies	270,000	-	158,633.27	111,366.73	58.75%	58.75%
99960000	99555	Indirect Cost	150,000	-	-	150,000.00	0.00%	0.00%
99960000	99516	Equipment Repair	145,315	-	84,766.49	60,548.51	58.33%	58.33%
99960000	95496	Equipment	162,650	-	94,874.80	67,775.20	58.33%	58.33%
TOTAL EXPENDITURES			9,423,533	0.00	5,560,961.54	3,862,571.46	59.01%	59.01%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
DETAIL COST CENTERS**

EXPENDITURES

<u>Operating</u>	<u>Program</u>		Board Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
TRANSPORTATION								
99960300	95512	Personnel	5,110,000	-	3,448,301.88	1,661,698.12	67.48%	67.48%
99960300	95455	Professional Development	5,000	-	-	5,000.00	0.00%	0.00%
99960300	95481	Contractor Payments (State share)	1,037,075	-	541,915.88	495,159.52	52.25%	52.25%
99960400	95481	Contractor Payments (Local share)	115,231	-	97,713.91	17,516.69	84.80%	84.80%
99960300	99561	Homeless runs (State share)	3,048,844	-	1,748,482.22	1,300,361.34	57.35%	57.35%
99960400	99561	Homeless runs (Local share)	338,760	-	194,275.80	144,484.64	57.35%	57.35%
99960300	95514	Foster Care runs	409,059	-	247,220.00	161,839.00	60.44%	60.44%
99960400	99535	Bus Maintenance	615,087	226,336.59	266,459.53	122,290.88	80.12%	43.32%
99960400	95426	Fuel	522,973	242,558.15	305,067.76	(24,652.91)	104.71%	58.33%
99960400	99519	Bus Safety & Security	125,000	-	-	125,000.00	0.00%	0.00%
99960400	95116	Miscellaneous	34,133	605.42	2,035.75	31,491.83	7.74%	5.96%
		Parkway and Kingswood	-66,500	-	-	(66,500.00)	0.00%	0.00%
		Other Local Billable Activity	-58,300	-	-	(58,300.00)	0.00%	0.00%
TOTAL EXPENDITURES			11,236,362	469,500.16	6,851,472.73	3,915,389.11	65.15%	60.98%

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

9340514A	99999	Leach Principal's Budget	63,700	8,347.08	27,290.43	28,062.49	55.95%	42.84%
9340514A	95254	Vocational Expenses	7,500	-	4,711.55	2,788.45	62.82%	62.82%
9340514A	99545	Related Services	9,000	3,997.48	4,809.80	192.72	97.86%	53.44%
9340514A	99546	Assistive Technology	10,000	-	10.00	9,990.00	0.10%	0.10%
9340514A	95468	Summer School	8,500	-	9.95	8,490.05	0.12%	0.12%
99900300	95228	Substitutes	50,000	-	13,900.54	36,099.46	27.80%	27.80%
99900300	99999	General (Incl. Transportation)	128,715	127,117.00	75,821.56	(74,223.56)	157.67%	58.91%
99940200	99999	Division I Salaries	4,116,389	-	2,403,951.00	1,712,438.00	58.40%	58.40%
99940400	99999	Local Salaries & Benefits	2,178,952	32,756.26	1,271,055.35	875,140.39	59.84%	58.33%
99960200	95419	Energy/Utilities	65,236	-	-	65,236.00	0.00%	0.00%
99960300	99999	Transportation	1,875,000	-	-	1,875,000.00	0.00%	0.00%
99970200	99999	Minor Capital	13,693	-	-	13,693.00	0.00%	0.00%
TOTAL EXPENDITURES			8,526,685	172,218	3,801,560	4,552,907	46.60%	44.58%

CONSTRUCTION FUNDS

99970100	99999	Major Cap (New Leach Building)	815,700	-	-	815,700.00	0.00%	0.00%
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COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
LOCAL TAX COLLECTIONS

Month	Current Expense	Debt Service	Tuition	MCI
July	\$58,870.64	\$3,735.15	\$12,142.00	\$3,967.75
August	\$892,365.22	\$35,665.74	\$154,979.33	\$50,925.05
September	\$6,248,722.48	\$266,965.11	\$1,179,127.39	\$381,351.17
October	\$37,040,058.85	\$1,590,612.52	\$7,040,985.32	\$2,272,275.96
November	\$3,571,602.19	\$176,935.27	\$778,770.45	\$252,722.63
December	\$402,462.10	\$17,425.40	\$75,073.68	\$24,875.05
January	\$223,887.92	\$11,162.54	\$46,532.32	\$15,921.07
February				
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	48,437,969.40	2,102,501.73	9,287,610.49	3,002,038.68
Budget	50,593,526	2,201,271	9,748,485	3,144,672
% Collected	95.74%	95.51%	95.27%	95.46%

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 2022	Fiscal Year 2023	Fiscal Year 2024
July	76,715.48	68,336.94	58,870.64
August	916,742.73	304,367.75	892,365.22
September	5,349,377.92	6,949,346.50	6,248,722.48
October	39,813,187.34	39,603,942.55	37,040,058.85
November	1,024,903.66	779,646.48	3,571,602.19
December	476,163.83	597,543.44	402,462.10
January	330,930.92	199,016.93	223,887.92
February	344,625.45	130,884.69	0.00
March	264,426.66	287,596.24	0.00
April	155,971.19	164,384.14	0.00
May	115,065.05	116,915.50	0.00
June	208,277.65	253,911.49	0.00
Senior Citizens' Tax Rebate	1,632,310.73	1,488,873.76	0.00
Year To Date Receipts	50,708,698.61	50,944,766.41	48,437,969.40
Projected Tax Receipts	48,965,924	49,590,347.00	50,593,526.00
% of Annual Tax Collections	103.56%	102.73%	96%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
ESSER GRANTS AND DONATIONS**

Grantor/Donor Received in Fiscal Year 2024	School	Date Received	Amount Received	Encumbered & Spent to Date
Corteva	WPHS	Aug-23	5,000.00	5,000.00
Rodel	District	Jul-23	80,000.00	21,945.04
Hassel Family	EIS	Oct-23	500.00	500.00
Waste Management	McC	Oct-23	25,000.00	0.00
DE School Based Health Alliance	McC	Oct-23	20,000.00	0.00
Total			130,500.00	27,445.04

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.

ESSER II Spending

Funds expire 09/30/23

Focus Areas	Account Code	TOTAL ALLOCATION	Total Encumbered	Spent through FY 23	Expended YTD	Remaining Balance	Percent Obligated	Percent Spent
Facility Repairs	5500	\$563,106.00	\$0.00	\$0.00	\$0.00	\$ 563,106.00	0.0%	0.0%
Air Quality Projects	5500	\$6,307,330.00	\$0.00	\$5,264,415.40	\$1,467,574.21	\$ (424,659.61)	0.0%	106.7%
Educational Technology- Supplies	5600	\$1,916,000.00	\$0.00	\$1,560,000.00	\$418,899.98	\$ (62,899.98)	0.0%	103.3%
Long Term Closure (Nutrition Support)	5600	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$ -	0.0%	100.0%
Learning Loss - Contractual	5500	\$200,000.00	\$0.00	\$0.00	\$182,064.52	\$ -	0.0%	91.0%
Learning Loss - Supplies	5600	\$2,921,059.00	\$0.00	\$0.00	\$3,000,109.50	\$ (79,050.50)	0.00%	102.7%
Indirect Costs	5560	\$745,000.00	\$0.00	\$0.00	\$741,495.91	\$ 3,504.09	0.0%	99.5%
Total		\$13,652,495.00	\$0.00	\$7,824,415.40	\$5,810,144.12	\$0.00	0.0%	99.9%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of December 2023
ESSER GRANTS AND DONATIONS**

ESSER III Spending

Focus Areas	Account Code	TOTAL ALLOCATION	Total Encumbered	Spent through FY 23	Expended YTD	Remaining Balance	Funds expire 09/30/24	
							Obligated	Percent Spent
Air Quality Projects - Contractual	5500	\$14,639,888.90	\$ 745,152.05	\$ 414,678.20	\$3,407,804.68	\$ 10,072,253.97	5.1%	26.1%
Educational Technology- Contractual	5500	\$180,000.00	\$ 4,092.83	\$ 153,710.68	\$79,125.04	\$ (56,928.55)	2.3%	129.4%
Educational Technology- Supplies	5600	\$525,000.00	\$ -	\$ -	\$0.00	\$ 525,000.00	0.0%	0.0%
Educational Technology- Capital Outlay	5700	\$1,582,800.00	\$ -	\$ 2,943,486.00	-\$293,986.00	\$ (1,066,700.00)	0.0%	167.4%
Learning Loss - Salaries	5100	\$714,377.12	\$ -	\$ 320,381.45	\$102,055.32	\$ 291,940.35	0.0%	59.1%
Learning Loss - OECs	5200	\$278,503.16	\$ -	\$ 128,396.15	\$36,309.53	\$ 113,797.48	0.0%	59.1%
Learning Loss - Contractual	5500	\$2,742,400.00	\$ 622,194.24	\$ 2,503,208.76	\$546,306.29	\$ (929,309.29)	22.7%	111.2%
Learning Loss - Supplies	5600	\$3,264,594.65	\$ 90.50	\$ 3,657,870.15	-\$2,999,931.65	\$ 2,606,565.65	0.0%	20.2%
Mental Health - Contractual	5500	\$300,000.00	\$ 64,648.98	\$ 152,480.00	\$41,496.62	\$ 41,374.40	21.5%	64.7%
Other Activities - Salaries	5100	\$467,743.72	\$ -	\$ 255,416.98	\$92,791.51	\$ 119,535.23	0.0%	74.4%
Other Activities - OECs	5200	\$154,869.95	\$ -	\$ 133,438.02	\$53,831.82	\$ (32,399.89)	0.0%	120.9%
Preparedness and Response - Salaries	5100	\$259,600.72	\$ -	\$ 194,399.01	\$58,662.00	\$ 6,539.71	0.0%	97.5%
Preparedness and Response - OECs	5200	\$130,953.80	\$ -	\$ 70,750.10	\$19,374.02	\$ 40,829.68	0.0%	68.8%
Implement DPH Protocols - Contractual	5500	\$630,000.00	\$ 95,113.50	\$ 482,020.08	\$52,288.50	\$ 577.92	15.1%	84.8%
Implement DPH Protocols - Supplies	5600	\$228,862.96	\$ -	\$ 223,750.03	\$0.00	\$ 5,112.93	0.0%	97.8%
Summer Learning - Salaries	5100	\$1,314,702.12	\$ -	\$ 29,264.27	\$17,924.86	\$ 1,267,512.99	0.0%	3.6%
Summer Learning - OECs	5200	\$435,297.00	\$ -	\$ 5,228.64	\$4,212.60	\$ 425,855.76	0.0%	2.2%
Summer Learning- Travel	5400	\$6,400.00	\$ -	\$ 6,540.71	\$0.00	\$ (140.71)	0.0%	102.2%
Summer Learning - Contractual	5500	\$1,798,600.00	\$ 71,046.66	\$ 1,058,726.38	\$275,226.05	\$ 393,600.91	4.0%	74.2%
Summer Learning - Supplies	5600	\$20,000.00	\$ -	\$ 15,733.50	\$6,910.90	\$ (2,644.40)	0.0%	113.2%
Address needs of Unique Pop. - Salaries	5100	\$15,025.17	\$ -	\$ -	\$0.00	\$ 15,025.17	0.0%	0.0%
Address needs of Unique Pop. - OECs	5200	\$4,974.73	\$ -	\$ -	\$0.00	\$ 4,974.73	0.0%	0.0%
Address needs of Unique Pop. - Contractua	5500	\$976,800.00	\$ 50,000.00	\$ 309,258.21	\$122,005.87	\$ 495,535.92	5.1%	44.2%
		\$30,671,394.00	\$1,652,338.76	\$13,058,737.32	\$1,622,407.96	\$14,337,909.96	5.4%	47.9%