



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of July 2024

Prepared By:
Budget Oversight Committee Review:
Board of Education Approval:
Portion of Fiscal Year Expired:

Colonial School District Business Office
3-Sep-24
10-Sep-24
8%

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF REVENUE



	Board Approved Budget		Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>					
Division II, AOC	\$ 2,193,374.93	\$	449,148.00	20%	\$ (1,744,226.93)
Division III, Equalization	\$ 4,954,517.00	\$	4,417,522.00	89%	\$ (536,995.00)
Educational Sustainment Fund	\$ 1,843,533.00	\$	1,657,306.00	90%	\$ (186,227.00)
SUBTOTAL	\$ 8,971,885.00	\$	6,523,976.00	73%	\$ (2,447,909.00)
<u>RESTRICTED STATE REVENUE</u>					
Formula Salaries & OEC's	\$ 95,661,823.54	\$	83,488,315.00	87%	\$ (12,173,508.54)
Cafeteria Salaries	\$ 3,749,806.20	\$	1,565,300.00	42%	\$ (2,184,506.20)
Division II, AOC - Voc	\$ -	\$	116,026.00	-	\$ 116,026.00
Division II, Energy	\$ 1,834,457.00	\$	1,651,011.00	90%	\$ (183,446.00)
State Transportation	\$ 9,316,758.12	\$	4,441,750.00	48%	\$ (4,875,008.12)
Drivers Ed.	\$ -	\$	36,144.00	-	\$ 36,144.00
Unique Alternative	\$ 638,140.02	\$	-	0%	\$ (638,140.02)
Professional Development	\$ -	\$	51,501.00	-	\$ 51,501.00
Technology Block Grant	\$ -	\$	221,801.00	-	\$ 221,801.00
Student Success Block Grant	\$ 281,145.00	\$	281,145.00	100%	\$ -
Opportunity funding	\$ 4,621,748.00	\$	2,034,291.00	44%	\$ (2,587,457.00)
Other State Revenue	\$ 195,000.00	\$	-	0%	\$ (195,000.00)
John G. Leach	\$ 7,304,620.28	\$	5,249,948.00	72%	\$ (2,054,672.28)
ECAP (Pre-K State grant)	\$ 362,700.00	\$	-	0%	\$ (362,700.00)
Minor Capital Improvements	\$ 986,484.00	\$	-	0%	\$ (986,484.00)
Safety & Security Grant	\$ 644,394.00	\$	-	0%	\$ (644,394.00)
SUBTOTAL	\$ 125,597,076.16	\$	99,137,232.00	79%	\$ (26,459,844.16)
Operational budget reduction					
TOTAL STATE REVENUE	\$ 134,568,961.16	\$	105,661,208.00	79%	\$ (28,907,753.16)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF REVENUE



	Board Approved Budget		Receipt to Date		Percent Received		Variance
<u>DISCRETIONARY LOCAL REVENUE</u>							
Current Expense Tax Receipts	\$ 57,838,072.00	\$	93,289.14		0%	\$	(57,744,782.86)
Interest	\$ 2,355,570.19	\$	197,907.38		8%	\$	(2,157,662.81)
Athletics	\$ 27,500.00	\$	-		0%	\$	(27,500.00)
Indirect Costs	\$ 112,928.61	\$	49,891.93		44%	\$	(63,036.68)
CSCR	\$ 95,000.00	\$	4,452.22		5%	\$	(90,547.78)
Building Rental	\$ 20,000.00	\$	-		0%	\$	(20,000.00)
SUBTOTAL	\$ 60,449,070.80	\$	345,540.67		1%	\$	(60,103,530.13)
<u>RESTRICTED LOCAL REVENUE</u>							
Debt Service Tax Receipts	\$ 2,211,590.00	\$	5,366.88		0%	\$	(2,206,223.12)
Tuition Tax Receipts	\$ 7,162,300.00	\$	20,397.89		0%	\$	(7,141,902.11)
John G. Leach (tuition revenue)	\$ 2,000,000.00	\$	7,079.84		0%	\$	(1,992,920.16)
Minor Capital Tax Receipts	\$ 2,679,093.00	\$	7,637.45		0%	\$	(2,671,455.55)
Technology Maintenance Match	\$ 480,321.00	\$	-		0%	\$	(480,321.00)
Cafeteria	\$ 5,740,097.27	\$	83,384.89		1%	\$	(5,656,712.38)
Donations	\$ 135,000.00	\$	-		0%	\$	(135,000.00)
E3/E3+ Grant	\$ 250,000.00	\$	-		0%	\$	(250,000.00)
Other Local Revenue	\$ 150,000.00	\$	-		0%	\$	(150,000.00)
Charter Tuition (Reduction)	\$ (139,587.76)	\$	-				
Restricted Reserve Funds	\$ (198,855.00)	\$	-		0%	\$	139,587.76
SUBTOTAL	\$ 20,469,958.51	\$	123,866.95		1%	\$	(20,346,091.56)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF REVENUE



	Board Approved Budget		Receipt to Date		Percent Received		Variance
<u>OTHER LOCAL FUNDS</u>							
Charter	\$ (10,899,917.39)	\$	-		0%	\$	10,899,917.39
Choice	\$ (2,631,253.04)	\$	-		0%	\$	2,631,253.04
Reserve funds	\$ 3,663,479.00	\$	-		0%	\$	(3,663,479.00)
SUBTOTAL	\$ (9,867,691.43)	\$	-		0%	\$	9,867,691.43
 TOTAL LOCAL REVENUE	 \$ 71,051,337.87	 \$	 469,407.62		 1%	 \$	 (70,581,930.25)
<u>FEDERAL REVENUE</u>							
IDEA Part B	\$ 2,815,091.00	\$	-		0%	\$	(2,815,091.00)
IDEA Pre-K	\$ 122,554.00	\$	-		0%	\$	(122,554.00)
Title I	\$ 4,370,938.00	\$	-		0%	\$	(4,370,938.00)
Title II	\$ 754,924.00	\$	-		0%	\$	(754,924.00)
Title III	\$ 136,503.00	\$	-		0%	\$	(136,503.00)
Perkins	\$ 282,127.00	\$	-		0%	\$	(282,127.00)
Title IV	\$ 497,489.00	\$	-		0%	\$	(497,489.00)
Other Federal Funds	\$ 1,500,000.00	\$	-		0%	\$	(1,500,000.00)
TOTAL FEDERAL REVENUE	\$ 10,479,626.00	\$	-		0%	\$	(10,479,626.00)
 TOTAL REVENUE	 \$ 216,099,925.03	 \$	 106,130,615.62		 49%	 \$	 (109,969,309.41)



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
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	\$ 33,943.50	\$ 593.23	\$ 409.01	\$ 32,941.26	3%	1%
9340412A	99999	Castle Hills Elementary	\$ 44,731.50	\$ 6,771.17	\$ 426.49	\$ 37,533.84	16%	1%
9340418A	99999	Pleasantville Elementary	\$ 35,154.00	\$ -	\$ 2,046.39	\$ 33,107.61	6%	6%
9340420A	99999	Wilmington Manor Elementary	\$ 35,785.50	\$ 3,001.68	\$ 234.67	\$ 32,549.15	9%	1%
9340422A	99999	Wilbur Elementary	\$ 98,073.00	\$ 10,426.60	\$ 202.55	\$ 87,443.85	11%	0%
9340427A	99999	Southern Elementary	\$ 69,948.00	\$ 18,370.89	\$ 306.90	\$ 51,270.21	27%	0%
9340432A	99999	New Castle Elementary	\$ 36,873.00	\$ 6,459.63	\$ 433.18	\$ 29,980.19	19%	1%
9340456A	99999	Eisenberg Elementary	\$ 39,652.50	\$ -	\$ -	\$ 39,652.50	0%	0%
9340470A	99999	Gunning Bedford Middle	\$ 89,230.50	\$ 20,461.87	\$ 5,703.86	\$ 63,064.77	29%	6%
9340474A	99999	George Read Middle	\$ 67,030.50	\$ 4,971.37	\$ 1,640.67	\$ 60,418.46	10%	2%
9340476A	99999	McCullough Middle	\$ 62,137.50	\$ 1,078.77	\$ 2,107.64	\$ 58,951.09	5%	3%
9340490A	95048	William Penn - ROTC	\$ 8,250.00	\$ -	\$ -	\$ 8,250.00	0%	0%
9340490A	95073	William Penn - Music Choir	\$ 22,500.00	\$ -	\$ 505.63	\$ 21,994.37	2%	2%
9340490A	95437	William Penn - Library	\$ 13,500.00	\$ -	\$ -	\$ 13,500.00	0%	0%
9340490A	95602	William Penn - Athletics	\$ 146,250.00	\$ -	\$ -	\$ 146,250.00	0%	0%
9340490A	99999	William Penn High School	\$ 206,629.50	\$ 51,235.53	\$ 12,788.11	\$ 142,605.86	31%	6%
SUBTOTAL			\$ 1,009,689.00	\$ 123,370.74	\$ 26,805.10	\$ 859,513.16	15%	3%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF EXPENDITURES

EXPENDITURES			Board Approved				Remaining	Percent	Percent
			Budget	Encumbrance	Expenditures	Balance	Obligated	Spent	
DISCRETIONARY DIVISION/DEPARTMENT BUDGETS									
99900000	99999	Board of Education	\$ 19,500.00	\$ -	\$ -	\$ 19,500.00	0%	0%	
99900100	99999	Legal	\$ 56,250.00	\$ -	\$ -	\$ 56,250.00	0%	0%	
99900300	95228	Substitutes & Homebound	\$ 1,500,000.00	\$ 554,121.10	\$ 55,507.98	\$ 890,370.92	41%	4%	
99900300	95494	Teacher of the Year	\$ 9,750.00	\$ -	\$ -	\$ 9,750.00	0%	0%	
99900300	99999	General District Expenses	\$ 923,673.75	\$ -	\$ 83,125.00	\$ 840,548.75	9%	9%	
99910000	95052	Marketing	\$ 61,125.00	\$ -	\$ 1,043.75	\$ 60,081.25	2%	2%	
99910000	99999	Public Communications	\$ 14,250.00	\$ -	\$ 295.00	\$ 13,955.00	2%	2%	
99910010	95411	Copy Center	\$ 150,000.00	\$ 209,761.22	\$ 486.78	\$ (60,248.00)	140%	0%	
99910010	99999	District Administration	\$ 165,000.00	\$ 161,535.00	\$ 17,978.01	\$ (14,513.01)	109%	11%	
99910100	99999	Superintendent	\$ 25,500.00	\$ -	\$ -	\$ 25,500.00	0%	0%	
99910100	16301	Equity	\$ 52,875.00	\$ -	\$ -	\$ 52,875.00	0%	0%	
99910100	3P27G	Strategic Planning	\$ 22,500.00	\$ -	\$ -	\$ 22,500.00	0%	0%	
99970675	95430	Elementary Wellness	\$ 450,000.00	\$ -	\$ -	\$ 450,000.00	0%	0%	
99920000	99999	Curriculum/Instruction	\$ 84,375.00	\$ -	\$ 1,863.30	\$ 82,511.70	2%	2%	
99920000	95435	Common Core/Curriculum	\$ 168,750.00	\$ -	\$ -	\$ 168,750.00	0%	0%	
99920000	90850	Music/Art Curriculum	\$ 45,000.00	\$ 577.61	\$ -	\$ 44,422.39	1%	0%	
99920100	99999	Discipline Programs	\$ 262,500.00	\$ -	\$ 4,182.50	\$ 258,317.50	2%	2%	
99920110	99519	Security/Constables	\$ 450,000.00	\$ -	\$ 22,576.45	\$ 427,423.55	5%	5%	
99920700	99999	Middle school Athletics	\$ 45,000.00	\$ 4,142.39	\$ 4,405.54	\$ 36,452.07	19%	10%	
99920900	99999	Library	\$ 27,208.50	\$ 15,788.00	\$ -	\$ 11,420.50	58%	0%	
99930300	99999	Student Services	\$ 75,000.00	\$ -	\$ 358.83	\$ 74,641.17	0%	0%	
99930400	99999	Health & Wellness	\$ 47,250.00	\$ 5,608.90	\$ 431.07	\$ 41,210.03	13%	1%	
99940000	99999	Business Office	\$ 28,125.00	\$ -	\$ 3,084.00	\$ 25,041.00	11%	11%	
99940400	99999	Local Salaries & Benefits	\$ 47,921,892.10	\$ 3,910,757.12	\$ 3,319,859.77	\$ 40,691,275.21	15%	7%	
99950000	99999	Personnel	\$ 27,750.00	\$ -	\$ -	\$ 27,750.00	0%	0%	
99950000	95459	Recruiting	\$ 11,250.00	\$ -	\$ 23,373.84	\$ (12,123.84)	208%	208%	
99940050	99999	Facilities Maintenance	\$ 787,500.00	\$ 253,353.91	\$ 59,493.53	\$ 474,652.56	40%	8%	
99960200	99531	Custodial Services	\$ 506,250.00	\$ 186,267.12	\$ 47,821.20	\$ 272,161.68	46%	9%	
99970680	99999	School Supervision	\$ 26,250.00	\$ 938.00	\$ 6,661.79	\$ 18,650.21	29%	25%	
99970680	95488	Visiting Teachers	\$ 1,875.00	\$ -	\$ -	\$ 1,875.00	0%	0%	
99970680	99569	Digital Learning	\$ 37,500.00	\$ -	\$ -	\$ 37,500.00	0%	0%	
SUBTOTAL - DISCRETIONARY			\$ 54,003,899.35	\$ 5,302,850.37	\$ 3,652,548.34	\$ 45,048,500.64	17%	7%	



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF EXPENDITURES

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	\$ 2,041,875.00	\$ 141,345.00	\$ 60,545.98	\$ 1,839,984.02	10%	3%
99960200	95419	Energy/Utilities	\$ 2,482,865.00	\$ 478,058.80	\$ 590,550.99	\$ 1,414,255.21	43%	24%
99960400	99999	Transportation	\$ 11,636,387.00	\$ 693,800.64	\$ 553,218.03	\$ 10,389,368.33	11%	5%
SUBTOTAL - RESTRICTED/LOCAL			\$ 16,161,127.00	\$ 1,313,204.44	\$ 1,204,315.00	\$ 13,643,607.56	16%	7%
OTHER RESTRICTED BUDGETS								
99920110	95064	State Security Grant	\$ 644,394.00	\$ 395.00	\$ 10,589.82	\$ 633,409.18	2%	2%
99920200	99999	Extra Time	\$ 270,000.00	\$ -	\$ 1,021.30	\$ 268,978.70	0%	0%
99920500	99999	Professional Development	\$ 80,442.75	\$ -	\$ 1,486.36	\$ 78,956.39	2%	2%
99920800	99999	Drivers Education	\$ 19,500.00	\$ -	\$ 2,344.03	\$ 17,155.97	12%	12%
99921000	95512	Opportunity Funds Personnel	\$ 4,068,582.00	\$ -	\$ 12,662.18	\$ 4,055,919.82	0%	0%
99921000	99999	Opportunity Funds Programming	\$ 1,743,678.00	\$ 397,600.00	\$ 1,270.25	\$ 1,344,807.75	23%	0%
99921000	95063	Opp Funds Mental Health & Reading	\$ 790,237.00	\$ -	\$ 27,221.18	\$ 763,015.82	3%	3%
99940200	99999	Division I Salaries	\$ 95,661,823.54	\$ -	\$ 7,277,231.59	\$ 88,384,591.95	8%	8%
99940300	99999	Division II Vocational	\$ 116,025.75	\$ -	\$ 1,127.50	\$ 114,898.25	1%	1%
99940410	95037	Spanish Immersion	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0%	0%
99940410	99999	Competitive Grants - State	\$ 221,250.00	\$ -	\$ 12,286.69	\$ 208,963.31	6%	6%
99940500	99999	Federal Funds	\$ 10,479,626.00	\$ -	\$ -	\$ 10,479,626.00	0%	0%
99940700	99999	Private Grants/Donations	\$ 101,250.00	\$ -	\$ -	\$ 101,250.00	0%	0%
99960000	99999	Child Nutrition Operations	\$ 9,758,428.89	\$ -	\$ 620,257.35	\$ 9,138,171.54	6%	6%
99970000	99999	Debt Service	\$ 2,497,189.00	\$ -	\$ 98,126.83	\$ 2,399,062.17	4%	4%
99970680	95063	SSBG K-4 Reading	\$ 328,022.00	\$ -	\$ 4,430.36	\$ 323,591.64	1%	1%
99990050	99999	E3 Grant	\$ 326,532.75	\$ -	\$ 100,712.46	\$ 225,820.29	31%	31%
99970200	99999	Minor Capital	\$ 1,644,140.00	\$ -	\$ -	\$ 1,644,140.00	0%	0%
99970600	99768	ECAP (State Pre-K grant)	\$ 362,700.00	\$ -	\$ 23,025.42	\$ 339,674.58	6%	6%
SUBTOTAL - RESTRICTED			\$ 129,136,321.68	\$ 397,995.00	\$ 8,193,793.32	\$ 120,544,533.36	7%	6%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
SUMMARY OF EXPENDITURES**

SCHOOL DISTRICT			Board Approved			Remaining	Percent	Percent
EXPENDITURES			Budget	Encumbrance	Expenditures	Balance	Obligated	Spent
RESTRICTED TUITION FUNDED BUDGETS								
99970600	95030	Preschool	\$ 58,582.50	\$ 4,385.75	\$ 1,440.99	\$ 52,755.76	10%	2%
99970600	99532	PreK General Expenses	\$ 3,032,227.98	\$ 295,342.21	\$ 183,437.61	\$ 2,553,448.16	16%	6%
9340427A	95521	Southern Special Programs	\$ 84,150.00	\$ 20,420.20	\$ 1,169.98	\$ 62,559.82	26%	1%
9340470A	95521	GB Special Programs	\$ 27,000.00	\$ -	\$ -	\$ 27,000.00	0%	0%
9340474A	95521	George Read Special Programs	\$ 42,393.75	\$ -	\$ -	\$ 42,393.75	0%	0%
9340490A	95521	WPHS Special Programs	\$ 81,375.00	\$ -	\$ -	\$ 81,375.00	0%	0%
99920300	99999	LEP/ESL	\$ 510,000.00	\$ -	\$ 27,052.65	\$ 482,947.35	5%	5%
99921050	99999	Special Education Services	\$ 337,500.00	\$ 45,000.00	\$ -	\$ 292,500.00	13%	0%
99930200	95454	Private Placement	\$ 1,031,423.25	\$ -	\$ 31,435.78	\$ 999,987.47	3%	3%
99930200	99999	In State Tuition	\$ 937,500.00	\$ 410,190.00	\$ 23,275.13	\$ 504,034.87	46%	2%
99930200	95236	Exceptional Children Payroll	\$ 2,616,279.26	\$ -	\$ 210,805.62	\$ 2,405,473.64	8%	8%
99930300	99546	Assistive Technology	\$ 21,000.00	\$ 90.00	\$ 0.10	\$ 20,909.90	0%	0%
SUBTOTAL - TUITION			\$ 8,779,431.74	\$ 775,428.16	\$ 478,617.86	\$ 7,525,385.72	14%	5%
See detailed budget	Leach - Special School		\$ 9,554,128.88	\$ 192,580.51	\$ 606,232.15	\$ 8,755,316.22	8%	6%
TOTAL EXPENDITURES			\$ 218,644,597.65	\$ 8,105,429.22	\$ 14,162,311.77	\$ 196,376,856.66	10%	6%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
DETAIL COST CENTERS

EXPENDITURES

Operating Unit Program

			Board Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
GENERAL DISTRICT EXPENSES- Summarized on page 6 - Detail of budget								
99900300	99702	Audit	\$ 26,250.00	\$ -	\$ -	\$ 26,250.00	0.00%	0.00%
99900300	99524	Insurance	\$ 283,494.75	\$ -	\$ -	\$ 283,494.75	0.00%	0.00%
99900300	98909	Data Service Center	\$ 313,929.00	\$ -	\$ -	\$ 313,929.00	0.00%	0.00%
99900300	95415	One Time Items	\$ 225,000.00	\$ -	\$ 83,125.00	\$ 141,875.00	36.94%	36.94%
	95409	Contingency	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0.00%	0.00%
TOTAL EXPENDITURES			\$ 923,673.75	\$ -	\$ 83,125.00	\$ 840,548.75	9.00%	9.00%

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

9340514A	99999	Leach Principal's Budget	\$ 47,775.00	\$ 5,670.91	\$ 2,231.96	\$ 39,872.13	16.54%	4.67%
9340514A	95254	Vocational Expenses	\$ 5,625.00	\$ -	\$ 93.02	\$ 5,531.98	1.65%	1.65%
9340514A	99545	Related Services	\$ 6,750.00	\$ 76.98	\$ -	\$ 6,673.02	1.14%	0.00%
9340514A	99546	Assistive Technology	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	0.00%	0.00%
9340514A	95468	Summer School	\$ 6,375.00	\$ -	\$ -	\$ 6,375.00	0.00%	0.00%
99900300	95228	Substitutes	\$ 37,500.00	\$ -	\$ 8,373.37	\$ 29,126.63	22.33%	22.33%
99900300	99999	General Expenses	\$ 485,000.00	\$ 105,070.00	\$ 3,384.33	\$ 376,545.67	22.36%	0.70%
99940200	99999	Division I Salaries	\$ 4,540,999.65	\$ -	\$ 363,746.89	\$ 4,177,252.76	8.01%	8.01%
99940400	99999	Local Salaries & Benefits	\$ 2,086,875.09	\$ 74,733.67	\$ 182,591.72	\$ 1,829,549.70	12.33%	8.75%
99960200	95419	Energy/Utilities	\$ 48,927.00	\$ 7,028.95	\$ 324.26	\$ 41,573.79	15.03%	0.66%
99960300	99999	Transportation	\$ 2,264,535.14	\$ -	\$ 45,486.60	\$ 2,219,048.54	2.01%	2.01%
99970200	99999	Minor Capital	\$ 16,267.00	\$ -	\$ -	\$ 16,267.00	0.00%	0.00%
TOTAL EXPENDITURES			\$ 9,554,128.88	\$ 192,580.51	\$ 606,232.15	\$ 8,755,316.22	8.36%	6.35%

			Funds Available			Remaining	Percent	Percent
			Includes State & Local	Encumbrance	Expenditures	Balance	Obligated	Spent
CONSTRUCTION FUNDS								
		New Leach School	\$ 42,012,941.00	\$ 734,156.31	\$ 81,543.69	\$ 41,197,241.00	1.94%	0.19%
		Eisenberg Renovations	\$ 703,205.00	\$ -	\$ -	\$ 703,205.00	0.00%	0.00%
		Gunning Bedford Renovations	\$ 1,088,652.00	\$ -	\$ -	\$ 1,088,652.00	0.00%	0.00%
		William Penn Renovations	\$ 8,280,646.00	\$ -	\$ -	\$ 8,280,646.00	0.00%	0.00%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
LOCAL TAX COLLECTIONS

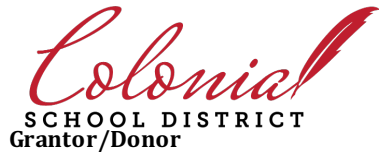
Month	Current Expense	Debt Service	Tuition	MCI
July	\$93,289.14	\$5,366.88	\$20,397.89	\$7,637.45
August				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
Sr Citizen Prop Relief				
Total Collected	93,289.14	5,366.88	20,397.89	7,637.45
Budget	57,838,072	2,211,590	9,162,300	3,159,414
% Collected	0.16%	0.24%	0.22%	0.24%

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



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

Month	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
July	68,336.94	58,870.64	93,289.14
August	304,367.75	892,365.22	0.00
September	6,949,346.50	6,248,722.48	0.00
October	39,603,942.55	37,040,058.85	0.00
November	779,646.48	3,571,602.19	0.00
December	597,543.44	402,462.10	0.00
January	199,016.93	223,887.92	0.00
February	130,884.69	280,984.92	0.00
March	287,596.24	0.00	0.00
April	164,384.14	139,491.72	0.00
May	116,915.50	67,552.79	0.00
June	253,911.49	120,444.07	0.00
Senior Citizens' Tax Rebate	<u>1,488,873.76</u>	<u>1,039,574.46</u>	<u>0.00</u>
Year To Date Receipts	50,944,766.41	50,086,017.36	93,289.14
Projected Tax Receipts	49,590,347.00	50,681,613.00	57,838,072.00
% of Annual Tax Collections	102.73%	99%	0%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2025 as of JULY 2024
ESSER GRANTS AND DONATIONS**

Grantor/Donor Received in Fiscal Year 2024	School	Date Received	Amount Received	Encumbered & Spent to Date
		Total	0.00	0.00

Grants and Donations are budgeted under 99940700.
The funds are received and expended according to the grantor or donor guidelines.
There is no impact to the district budget or district funds.

ESSER III Spending

Focus Areas with asterisks have approved been approved for late liquidation.

								Funds expire 09/30/24
Focus Areas	Account Code	TOTAL ALLOCATION	Total Encumbered	Spent through FY 24	Expended YTD	Remaining Balance	Percent Obligated	Percent Spent
Air Quality Projects - Contractual*	5500	\$14,639,888.90	\$ 4,536,455.70	\$ 7,344,252.68	\$2,104,905.11	\$ 654,275.41	95.5%	64.5%
Educational Technology- Contractual	5500	\$180,000.00	\$ -	\$ 232,835.72	\$0.00	\$ (52,835.72)	129.4%	129.4%
Educational Technology- Supplies	5600	\$225,000.00	\$ -	\$ -	\$0.00	\$ 225,000.00	0.0%	0.0%
Educational Technology- Capital Outlay	5700	\$2,582,800.00	\$ -	\$ 2,649,500.00	\$0.00	\$ (66,700.00)	102.6%	102.6%
Learning Loss - Salaries	5100	\$714,377.12	\$ -	\$ 456,483.83	\$12,590.62	\$ 245,302.67	65.7%	65.7%
Learning Loss - OECs	5200	\$278,503.16	\$ -	\$ 179,787.09	\$5,870.40	\$ 92,845.67	66.7%	66.7%
Learning Loss - Contractual*	5500	\$4,042,400.00	\$ 1,334,667.27	\$ 5,137,553.33	\$294,026.38	\$ (2,723,846.98)	167.4%	134.4%
Learning Loss - Supplies	5600	\$2,564,594.65	\$ 6,435.96	\$ 663,269.89	\$797.70	\$ 1,894,091.10	26.1%	25.9%
Mental Health - Contractual	5500	\$300,000.00	\$ -	\$ 154,060.00	\$0.00	\$ 145,940.00	51.4%	51.4%
Other Activities - Salaries	5100	\$467,743.72	\$ -	\$ 404,946.94	\$12,406.70	\$ 50,390.08	89.2%	89.2%
Other Activities - OECs	5200	\$154,869.95	\$ -	\$ 218,176.36	\$7,980.38	\$ (71,286.79)	146.0%	146.0%
Preparedness and Response - Salaries	5100	\$259,600.72	\$ -	\$ 296,510.35	\$7,899.88	\$ (44,809.51)	117.3%	117.3%
Preparedness and Response - OECs	5200	\$130,953.80	\$ -	\$ 104,468.64	\$2,693.89	\$ 23,791.27	81.8%	81.8%
Implement DPH Protocols - Contractual	5500	\$630,000.00	\$ 13,747.93	\$ 656,408.07	\$14,292.54	\$ (54,448.54)	108.6%	106.5%
Implement DPH Protocols - Supplies	5600	\$228,862.96	\$ -	\$ 223,750.03	\$0.00	\$ 5,112.93	97.8%	97.8%
Summer Learning - Salaries	5100	\$314,702.12	\$ -	\$ 67,385.61	\$0.00	\$ 247,316.51	21.4%	21.4%
Summer Learning - OECs	5200	\$135,297.00	\$ -	\$ 13,836.34	\$0.00	\$ 121,460.66	10.2%	10.2%
Summer Learning- Travel	5400	\$6,400.00	\$ -	\$ 6,540.71	\$0.00	\$ (140.71)	102.2%	102.2%
Summer Learning - Contractual	5500	\$1,798,600.00	\$ 32,278.48	\$ 1,347,345.70	\$25,374.91	\$393,600.91	78.1%	76.3%
Summer Learning - Supplies	5600	\$20,000.00	\$ -	\$ 22,644.40	\$0.00	\$ (2,644.40)	113.2%	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. - Contractual	5500	\$976,800.00	\$ 26,749.51	\$ 450,280.17	\$0.00	\$ 499,770.32	48.8%	46.1%
		\$30,671,394.00	\$5,950,334.85	\$20,630,035.86	\$2,488,838.51	\$1,602,184.78	94.8%	75.4%