



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of October 2022**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	6-Dec-22
Board of Education Approval:	13-Dec-22
Portion of Fiscal Year Expired:	33.33%

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
SUMMARY OF REVENUE



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II, AOC	1,741,000.38	379,499.00	21.80%	(1,361,501.38)
Division III, Equalization	4,968,063.94	4,535,288.00	91.29%	(432,775.94)
Educational Sustainment Fund	1,838,821.04	1,803,662.00	98.09%	(35,159.04)
SUBTOTAL	8,547,885.36	6,718,449.00	78.60%	(1,829,436.36)
<u>RESTRICTED STATE REVENUE</u>				
Formula Salaries & OEC's	82,050,475.00	75,161,147.12	91.60%	(6,889,327.88)
Cafeteria Salaries	2,507,130.00	1,369,905.00	54.64%	(1,137,225.00)
Division II, AOC - Voc	-	119,632.00	100.00%	119,632.00
Division II, Energy	1,350,000.00	1,663,106.00	123.19%	313,106.00
State Transportation	9,750,000.00	4,576,718.44	46.94%	(5,173,281.56)
Drivers Ed.	-	32,076.00	100.00%	32,076.00
Unique Alternative	570,475.00	285,226.00	50.00%	(285,249.00)
Related Services	-	-		-
Professional Development	-	113,007.00	100.00%	113,007.00
Technology Block Grant	-	241,388.00	100.00%	241,388.00
Student Success Block Grant	250,986.00	250,986.00	100.00%	-
Opportunity funding	3,234,618.00	2,494,985.00	77.13%	(739,633.00)
Other State Revenue	275,000.00	-	0.00%	(275,000.00)
John G. Leach	3,875,000.00	3,401,143.70	87.77%	(473,856.30)
ECAP (Pre-K State grant)	321,300.00	321,300.00	100.00%	-
Minor Capital Improvements	896,119.00	-	0.00%	(896,119.00)
SUBTOTAL	105,081,103.00	90,030,620.26	85.68%	(15,050,482.74)
Operational budget reduction	(1,925,570.00)			
TOTAL STATE REVENUE	113,628,988.36	96,749,069.26	85.14%	(16,879,919.10)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
SUMMARY OF REVENUE



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	49,590,347.00	46,925,993.74	94.63%	(2,664,353.26)
Interest	-	-		-
Athletic Receipts	13,000.00	5,047.00	38.82%	(7,953.00)
Indirect Costs	275,000.00	148,012.20	53.82%	(126,987.80)
CSCRP	42,000.00	54,968.25	130.88%	12,968.25
Building Rental	7,500.00	537.50	7.17%	(6,962.50)
SUBTOTAL	49,927,847.00	47,134,558.69	94.41%	(2,793,288.31)
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	3,122,818.00	2,903,809.82	92.99%	(219,008.18)
Tuition Tax Receipts	9,023,722.00	9,310,265.99	103.18%	286,543.99
John G. Leach (tuition revenue)	1,750,000.00	700,000.00	40.00%	(1,050,000.00)
Minor Capital Tax Receipts	3,959,733.00	4,111,471.19	103.83%	151,738.19
Technology Maintenance Match	474,668.00	-	0.00%	(474,668.00)
Cafeteria	3,240,000.00	444,472.37	13.72%	(2,795,527.63)
Donations	20,000.00	-	0.00%	(20,000.00)
E3/E3+ Grant	750,000.00	-	0.00%	(750,000.00)
Other Local Revenue	200,000.00	155,400.93	77.70%	(44,599.07)
Restricted Reserve Funds	-	-		-
SUBTOTAL	22,540,941.00	17,625,420.30	78.19%	(4,915,520.70)
<u>OTHER LOCAL FUNDS</u>				
Charter	(7,203,500.30)	(3,053,655.28)	42.39%	4,149,845.02
Choice	(1,435,921.04)	-	0.00%	1,435,921.04
Reserve funds	(101,507.00)	-	0.00%	101,507.00
SUBTOTAL	(8,740,928.34)	(3,053,655.28)	34.94%	5,687,273.06
TOTAL LOCAL REVENUE	63,727,859.66	61,706,323.71	96.83%	(2,021,535.95)

**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
SUMMARY OF REVENUE**



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>FEDERAL REVENUE</u>				
IDEA Part B	2,824,065	2,824,065.00	100.00%	-
IDEA Pre-K	122,548	122,548.00	100.00%	-
Title I	4,207,962	4,207,962.00	100.00%	-
Title II	766,065	766,065.00	100.00%	-
Title III	120,049	120,049.00	100.00%	-
Perkins	275,817	275,817.00	100.00%	-
Title IV	459,944	459,944.00	100.00%	-
Other Federal Funds	450,000	299,620.81	66.58%	(150,379.19)
TOTAL FEDERAL REVENUE	9,226,450	9,076,070.81	98.37%	(150,379.19)
TOTAL REVENUE	186,583,298	167,531,463.78	89.79%	(19,051,834.24)



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
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>							
DISCRETIONARY SCHOOL BUDGETS								
9340410A	95437	Carrie Downie Library	2,430	-	-	2,430.00	0.00%	0.00%
9340410A	99999	Carrie Downie Elementary	38,754	11,783.70	11,463.99	15,506.31	59.99%	29.58%
9340412A	95437	Castle Hills Library	3,254	3,187.00	59.24	7.26	99.78%	1.82%
9340412A	99999	Castle Hills Elementary	57,812	5,811.25	28,744.36	23,255.89	59.77%	49.72%
9340418A	95437	Pleasantville Library	2,910	-	-	2,909.70	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	39,722	8,323.33	12,087.65	19,310.52	51.39%	30.43%
9340420A	95437	Wilmington Manor Library	2,001	-	-	2,000.70	0.00%	0.00%
9340420A	99999	Wilmington Manor Elementary	33,368	6,649.87	9,460.61	17,257.02	48.28%	28.35%
9340420A	95021	Virtual Academy @ Wilm Manor	29,945	210.23	5,126.95	24,607.62	17.82%	17.12%
9340422A	95437	Wilbur Library	7,371	2,118.72	193.24	5,059.04	31.37%	2.62%
9340422A	99999	Wilbur Elementary	119,679	39,041.87	34,375.00	46,262.43	61.34%	28.72%
9340427A	95437	Southern Library	5,016	195.37	-	4,820.33	3.90%	0.00%
9340427A	99999	Southern Elementary	86,579	9,859.52	37,628.61	39,090.97	54.85%	43.46%
9340432A	95437	New Castle Library	2,781	2,654.55	-	126.45	95.45%	0.00%
9340432A	99999	New Castle Elementary	51,497	10,397.75	15,591.98	25,507.37	50.47%	30.28%
9340456A	95437	Eisenberg Library	2,694	-	-	2,693.70	0.00%	0.00%
9340456A	99999	Eisenberg Elementary	48,560	6,724.23	12,645.75	29,190.42	39.89%	26.04%
9340470A	95437	Gunning Bedford Library	7,857	-	-	7,857.00	0.00%	0.00%
9340470A	99999	Gunning Bedford Middle	117,966	28,616.42	49,201.10	40,148.18	65.97%	41.71%
9340474A	95437	George Read Library	4,610	3,300.83	-	1,308.97	71.60%	0.00%
9340474A	99999	George Read Middle	87,034	14,112.81	31,528.46	41,392.33	52.44%	36.23%
9340476A	95437	McCullough Library	4,692	-	-	4,691.70	0.00%	0.00%
9340476A	99999	McCullough Middle	88,115	14,754.45	43,178.12	30,181.93	65.75%	49.00%
9340490A	95048	William Penn - ROTC	4,275	-	5,820.89	(1,545.89)	136.16%	136.16%
9340490A	95073	William Penn - Music Choir	21,200	1,759.99	8,814.82	10,624.69	49.88%	41.58%
9340490A	95437	William Penn - Library	15,505	-	9,259.02	6,246.18	59.72%	59.72%
9340490A	95602	William Penn - Athletics	132,525	48,166.89	43,639.10	40,719.01	69.27%	32.93%
9340490A	99999	William Penn High School	240,674	42,307.27	118,043.57	80,322.66	66.63%	49.05%
9340490A	95021	WPHS Virtual	19,734	-	-	19,734.30	0.00%	0.00%
SUBTOTAL			1,278,555	259,976.05	476,862.46	541,716.79	57.63%	37.30%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
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	27,900	-	1,564.34	26,335.66	5.61%	5.61%
99900100	99999	Legal	99,000	-	-	99,000.00	0.00%	0.00%
99900300	95228	Substitutes & Homebound	2,500,000	589,316.49	546,192.14	1,364,491.37	45.42%	21.85%
99900300	95494	Teacher of the Year	12,448	-	1,187.50	11,260.40	9.54%	9.54%
99900300	99999	General District Expenses	1,091,072	164,436.58	234,766.46	691,868.96	36.59%	21.52%
99910000	95052	Marketing	74,313	15,453.70	32,157.18	26,702.12	64.07%	43.27%
99910000	99999	Public Communications	17,271	124.56	9,631.56	7,514.88	56.49%	55.77%
99910010	95411	Copy Center	220,500	146,024.49	49,667.22	24,808.29	88.75%	22.52%
99910010	99999	District Administration	225,450	108,668.98	75,884.31	40,896.71	81.86%	33.66%
99910010	95405	District Choice	2,250	-	-	2,250.00	0.00%	0.00%
99910100	99999	Superintendent	36,936	145.98	14,798.74	21,991.28	40.46%	40.07%
99970600	95060	Preschool Expansion	103,883	2,893.94	28,987.33	72,001.23	30.69%	27.90%
99970675	95430	Elementary Wellness	175,500	226,825.39	223,174.61	(274,500.00)	256.41%	127.17%
99920000	99999	Curriculum/Instruction	101,250	2,697.04	25,466.30	73,086.66	27.82%	25.15%
99920000	95435	Common Core/Curriculum	202,500	-	-	202,500.00	0.00%	0.00%
99920000	90850	Music/Art Curriculum	36,450	10,335.69	18,072.67	8,041.64	77.94%	49.58%
99920100	99999	Discipline Programs	180,000	178,017.50	44,257.70	(42,275.20)	123.49%	24.59%
99920110	99519	Security/Constables	715,500	-	127,514.53	587,985.47	17.82%	17.82%
99920700	99999	Middle school Athletics	46,170	-	8,902.77	37,267.23	19.28%	19.28%
99930300	99999	Student Services	16,200	719.98	3,795.72	11,684.30	27.87%	23.43%
99930400	99999	Behavioral Health	26,100	3,440.07	16,367.26	6,292.67	75.89%	62.71%
99940000	99999	Business Office	34,263	-	20,642.14	13,620.86	60.25%	60.25%
99940400	99999	Local Salaries & Benefits	45,754,516	1,652,402.18	16,806,115.68	27,295,998.31	40.34%	36.73%
99950000	99999	Personnel	37,260	4,245.54	19,577.12	13,437.34	63.94%	52.54%
99950000	95459	Recruiting	13,500	-	6,153.68	7,346.32	45.58%	45.58%
99940050	99999	Facilities Maintenance	990,000	311,993.29	350,483.37	327,523.34	66.92%	35.40%
99960200	99531	Custodial Services	472,500	178,115.39	310,492.68	(16,108.07)	103.41%	65.71%
99970680	99999	School Supervision	46,170	6,533.67	12,674.37	26,961.96	41.60%	27.45%
99970680	95488	Visiting Teachers	3,078	-	426.11	2,651.89	13.84%	13.84%
SUBTOTAL - DISCRETIONARY			53,261,980	3,602,390.46	18,988,953.49	30,670,635.62	42.42%	35.65%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
SUMMARY OF EXPENDITURES

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
<u>Operating Unit</u>	<u>Program Code</u>							
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	1,856,250	424,891.09	930,131.81	501,227.10	73.00%	50.11%
99960200	95419	Energy/Utilities	1,345,500	1,146,020.07	1,007,656.24	(808,176.31)	160.07%	74.89%
99960400	99999	Transportation	7,158,943	574,029.96	3,280,576.50	3,304,336.44	53.84%	45.82%
SUBTOTAL - RESTRICTED/LOCAL			10,360,693	2,144,941.12	5,218,364.55	2,997,387.23	71.07%	50.37%
OTHER RESTRICTED BUDGETS								
99920200	99999	Extra Time	243,000	-	39,534.93	203,465.07	16.27%	16.27%
99920500	99999	Professional Development	99,326	279.60	38,149.52	60,896.68	38.69%	38.41%
99920800	99999	Drivers Education	25,200	1,752.50	5,771.54	17,675.96	29.86%	22.90%
99921000	95512	Opportunity Funds Personnel	1,310,400	-	293,010.40	1,017,389.60	22.36%	22.36%
99921000	99999	Opportunity Funds Programming	1,482,251	410,397.08	5,904.00	1,065,950.32	28.09%	0.40%
99921000	95063	Opp Funds Mental Health & Reading	901,230	-	228,583.39	672,646.91	25.36%	25.36%
99940200	99999	Division I Salaries	82,050,475	-	29,022,256.30	53,028,218.70	35.37%	35.37%
99940300	99999	Division II Vocational	143,559	26,836.49	51,333.75	65,388.76	54.45%	35.76%
99940410	95037	Spanish Immersion	17,306	-	-	17,306.10	0.00%	0.00%
99940410	95005	Chinese Immersion	17,306	-	-	17,306.10	0.00%	0.00%
99940410	99999	Competitive Grants - State	232,999	-	252,382.01	(19,382.81)	108.32%	108.32%
99940500	99999	Federal Funds	7,964,849	-	319,084.71	7,645,764.09	4.01%	4.01%
99940700	99999	Private Grants/Donations	18,000	-	-	18,000.00	0.00%	0.00%
99960000	99999	Child Nutrition Operations	7,252,605	-	2,833,260.98	4,419,344.02	39.07%	39.07%
99970000	99999	Debt Service	3,748,653	-	2,297,092.38	1,451,560.62	61.28%	61.28%
99970680	95063	SSBG K-4 Reading	297,133	-	58,427.40	238,705.80	19.66%	19.66%
99990050	99999	E3 Grant	1,350,000	-	225,423.52	1,124,576.48	16.70%	16.70%
99970200	99999	Minor Capital	1,399,752	-	-	1,350,000.00	0.00%	0.00%
99970600	99768	ECAP (State Pre-K grant)	278,460	-	48,449.83	1,351,302.17	17.40%	17.40%
SUBTOTAL - RESTRICTED			108,832,505	439,265.67	35,718,664.66	72,674,574.57	33.22%	32.82%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
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	68,405	9,991.69	15,818.32	42,594.99	37.73%	23.12%
99970600	99532	PreK General Expenses	1,215,000	-	225,149.76	989,850.24	18.53%	18.53%
9340427A	95521	Southern Special Programs	79,750	12,275.52	22,842.72	44,631.76	44.04%	28.64%
9340470A	95521	GB Special Programs	18,400	-	-	18,400.00	0.00%	0.00%
9340474A	95521	George Read Special Programs	39,425	1,249.10	10,104.75	28,071.15	28.80%	25.63%
9340490A	95521	WPHS Special Programs	58,800	3,541.77	2,216.08	53,042.15	9.79%	3.77%
99920300	99999	LEP/ESL	612,000	-	114,350.21	497,649.79	18.68%	18.68%
99921050	99999	Special Education Services	405,000	1,192,021.43	160,148.61	(947,170.04)	333.87%	39.54%
99930200	95454	Private Placement	765,000	-	191,828.92	573,171.08	25.08%	25.08%
99930200	99999	In State Tuition	427,500	-	130,670.76	296,829.24	30.57%	30.57%
99930200	95236	Exceptional Children Payroll	1,614,560	-	716,510.14	898,049.86	44.38%	44.38%
99930300	99546	Assistive Technology	27,000	3,370.00	1,774.09	21,855.91	19.05%	6.57%
SUBTOTAL - TUITION			5,330,840	1,222,449.51	1,591,414.36	2,516,976.13	52.78%	29.85%
See detailed budget	Leach - Special School		7,473,131	198,754.02	2,155,610.40	5,118,766.58	31.50%	28.84%
TOTAL EXPENDITURES			186,537,704	7,867,777	64,149,870	114,520,057	38.61%	34.39%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
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	99999	Audit	7,500	-	3,469.66	4,030.34	46.26%	46.26%
		Insurance	315,000	-	19,824.00	295,176.00	6.29%	6.29%
		Data Service Center	418,572	-	209,286.00	209,286.00	50.00%	50.00%
		One Time Items	250,000	164,436.58	2,186.80	83,376.62	66.65%	0.87%
		Contingency	100,000	-	-	100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			1,091,072	164,436.58	234,766.46	691,868.96	36.59%	21.52%
JOHN G. LEACH - Summarized on page 8 - Detail of budget								
9340514A	99999	Leach Principal's Budget	62,211.00	16,247.73	15,159.55	30,803.72	50.49%	24.37%
9340514A	95254	Vocational Expenses	4,860.00	1,331.57	3,301.18	227.25	95.32%	67.93%
9340514A	99545	Related Services	8,100.00	4,273.92	3,674.84	151.24	98.13%	45.37%
9340514A	99546	Assistive Technology	9,720.00	-	-	9,720.00	0.00%	0.00%
9340514A	95468	Summer School	8,100.00	-	205.22	7,894.78	2.53%	2.53%
99900300	95228	Substitutes	13,500.00	-	7,585.67	5,914.33	56.19%	56.19%
99900300	99999	General (Incl. Transportation)	1,417,500.00	32,939.51	16,876.42	1,367,684.07	3.51%	1.19%
99940200	99999	Division I Salaries	3,492,383.00	-	1,301,084.99	2,191,298.01	37.25%	37.25%
99940400	99999	Local Salaries & Benefits	2,395,440.00	142,086.12	789,978.87	1,463,375.01	38.91%	32.98%
99960200	95419	Energy/Utilities	49,500.00	1,875.17	17,743.66	29,881.17	39.63%	35.85%
99970200	99999	Minor Capital	11,817.00	-	-	11,817.00	0.00%	0.00%
TOTAL EXPENDITURES			7,473,131	198,754.02	2,155,610.40	5,118,766.58	31.50%	28.84%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
LOCAL TAX COLLECTIONS

Month	Current Expense	Debt Service	Tuition	MCI
July	\$68,336.94	\$4,537.30	\$12,571.83	\$3,114.17
August	\$304,367.75	\$19,898.42	\$67,453.44	\$26,108.47
September	\$6,949,346.50	\$417,608.79	\$1,439,364.44	\$590,516.49
October	\$39,603,942.55	\$2,461,765.31	\$8,490,876.28	\$3,491,732.06
November				
December				
January				
February				
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	46,925,993.74	2,903,809.82	10,010,265.99	4,111,471.19
Budget	49,590,347	3,122,818	9,023,722	3,959,733
% Collected	94.63%	92.99%	110.93%	103.83%

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 2021	Fiscal Year 2022	Fiscal Year 2023
July	113,467.14	76,715.48	68,336.94
August	1,379,263.70	916,742.73	304,367.75
September	5,625,354.33	5,349,377.92	6,949,346.50
October	38,887,652.54	39,813,187.34	39,603,942.55
November	553,984.40	1,024,903.66	
December	221,914.33	476,163.83	
January	497,688.34	330,930.92	
February	323,948.16	344,625.45	
March	295,745.71	264,426.66	
April	123,981.25	155,971.19	
May	86,547.78	115,065.05	
June	252,760.63	208,277.65	
Senior Citizens' Tax Rebate		1,632,310.73	
Year To Date Receipts	48,362,308.31	50,708,698.61	46,925,993.74
Projected Tax Receipts	48,494,822	48,965,924	49,590,347.00
% of Annual Tax Collections	99.73%	103.56%	94.63%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
ESSER GRANTS AND DONATIONS**

Grantor/Donor Received in Fiscal Year 2023	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 II Spending

Focus Areas	Account Code	TOTAL ALLOCATION	Total Encumbered	Spent in FY 22	Expended YTD	Remaining Balance	Percent Obligated	Percent Spent
Facility Repairs	5500	\$1,065,709.79	\$0.00	\$0.00	\$0.00	\$ 1,065,709.79	0.0%	0.0%
Air Quality Projects	5500	\$6,307,330.00	\$2,666,210.78	\$588,826.45	\$1,421,338.77	\$1,630,954.00	42.3%	31.9%
Educational Technology- Supplies	5600	\$1,035,000.00	\$0.00	\$0.00	\$0.00	\$ 1,035,000.00	0.0%	0.0%
Educational Technology- Capital Outlay	5700	\$1,881,900.00	\$0.00	\$0.00	\$0.00	\$ 1,881,900.00	0.0%	0.0%
Long Term Closure (Nutrition Support)	5600	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$ -	0.0%	100.0%
Learning Loss	5500	\$200,000.00	\$0.00	\$68,668.18	\$89,687.34	\$ 41,644.48	0.00%	79.2%
Indirect Costs	5560	\$2,162,555.21	\$0.00	\$0.00	\$0.00	\$ 2,162,555.21	0.0%	0.0%
		\$13,652,495.00	\$2,666,210.78	\$1,657,494.63	\$1,511,026.11	\$7,817,763.48	19.5%	23.2%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of October 2022
ESSER GRANTS AND DONATIONS**

ESSER III Spending

Focus Areas	Account Code	TOTAL ALLOCATION	Total Encumbered	Spent in FY 22	Expended YTD	Remaining Balance	Percent Obligated	Percent Spent
Air Quality Projects - Contractual	5500	\$14,639,888.90	\$ 4,525,435.00	\$0.00	\$0.00	\$ 10,114,453.90	30.9%	0.0%
Educational Technology- Contractual	5500	\$180,000.00	\$ 4,092.83	\$74,245.17	\$0.00	\$ 101,662.00	2.3%	41.2%
Educational Technology- Supplies	5600	\$525,000.00	\$ -	\$0.00	\$0.00	\$ 525,000.00	0.0%	0.0%
Educational Technology- Capital Outlay	5700	\$1,582,800.00	\$ -	\$0.00	\$1,186,500.00	\$ 396,300.00	0.0%	75.0%
Learning Loss - Salaries	5100	\$1,714,377.12	\$ -	\$103,898.05	\$95,891.32	\$ 1,514,587.75	0.0%	11.7%
Learning Loss - OECs	5200	\$607,903.16	\$ -	\$58,583.15	\$24,691.29	\$ 524,628.72	0.0%	13.7%
Learning Loss - Contractual	5500	\$1,413,000.00	\$ 955,330.00	\$1,485,268.27	\$320,204.73	\$ (1,347,803.00)	67.6%	127.8%
Learning Loss - Supplies	5600	\$3,264,594.65	\$ 3,014,164.59	\$635,994.47	\$539,763.09	\$ (925,327.50)	92.3%	36.0%
Mental Health - Contractual	5500	\$300,000.00	\$ -	\$121,280.00	\$5,260.00	\$ 173,460.00	0.0%	42.2%
Other Activities - Salaries	5100	\$467,743.72	\$ -	\$86,337.37	\$52,743.27	\$ 328,663.08	0.0%	29.7%
Other Activities - OECs	5200	\$154,869.95	\$ -	\$41,637.66	\$29,370.31	\$ 83,861.98	0.0%	45.9%
Preparedness and Response - Salaries	5100	\$259,600.72	\$ -	\$90,893.68	\$34,030.73	\$ 134,676.31	0.0%	48.1%
Preparedness and Response - OECs	5200	\$130,953.80	\$ -	\$36,925.08	\$11,123.56	\$ 82,905.16	0.0%	36.7%
Implement DPH Protocols - Contractual	5500	\$630,000.00	\$ -	\$360,238.75	\$40,093.09	\$ 229,668.16	0.0%	63.5%
Implement DPH Protocols - Supplies	5600	\$228,862.96	\$ -	\$231,703.83	-\$7,953.80	\$ 5,112.93	0.0%	97.8%
Summer Learning - Salaries	5100	\$1,314,702.12	\$ -	\$0.00	\$0.00	\$ 1,314,702.12	0.0%	0.0%
Summer Learning - OECs	5200	\$435,297.00	\$ -	\$0.00	\$0.00	\$ 435,297.00	0.0%	0.0%
Summer Learning - Contractual	5500	\$1,825,000.00	\$ 550,000.00	\$18,091.50	\$249,866.50	\$ 1,007,042.00	30.1%	14.7%
Address needs of Unique Pop. - Salaries	5100	\$15,025.17	\$ -	\$0.00	\$0.00	\$ 15,025.17	0.0%	0.0%
Address needs of Unique Pop. - OECs	5200	\$4,974.73	\$ -	\$0.00	\$0.00	\$ 4,974.73	0.0%	0.0%
Address needs of Unique Pop. - Contractua	5500	\$976,800.00	\$ 337,765.04	\$21,272.18	\$13,052.16	\$ 604,710.62	34.6%	3.5%
		\$30,671,394.00	\$9,386,787.46	\$3,366,369.16	\$2,594,636.25	\$15,323,601.13	30.6%	19.4%