



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of September 2023**

Prepared By:

Budget Oversight Committee Review:

Board of Education Approval:

Portion of Fiscal Year Expired:

Colonial School District Business Office

7-Nov-23

14-Nov-23

25%

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II, AOC	\$975,000	330,325.00	33.88%	(644,675.00)
Division III, Equalization	\$4,875,000	4,433,581.00	90.95%	(441,419.00)
Educational Sustainment Fund	\$1,862,219	1,710,201.00	91.84%	(152,017.54)
SUBTOTAL	7,712,218.54	6,474,107.00	83.95%	(1,238,111.54)
<u>RESTRICTED STATE REVENUE</u>				
Formula Salaries & OEC's	86,087,742.90	78,262,333.76	90.91%	(7,825,409.14)
Cafeteria Salaries	3,306,058.04	1,490,510.00	45.08%	(1,815,548.04)
Division II, AOC - Voc	-	117,725.00	100.00%	117,725.00
Division II, Energy	1,768,153.24	1,623,814.00	91.84%	(144,339.24)
State Transportation	10,740,996.50	5,190,879.00	48.33%	(5,550,117.50)
Drivers Ed.	-	36,440.00	100.00%	36,440.00
Unique Alternative	590,195.00	291,249.00	49.35%	(298,946.00)
Professional Development	-	107,257.00	100.00%	107,257.00
Technology Block Grant	-	228,880.00	100.00%	228,880.00
Student Success Block Grant	172,310.00	172,310.00	100.00%	-
Opportunity funding	4,298,665.60	2,149,333.00	50.00%	(2,149,332.60)
Other State Revenue	900,000.00	157,601.00	17.51%	(742,399.00)
John G. Leach	4,246,711.86	3,830,588.84	90.20%	(416,123.02)
ECAP (Pre-K State grant)	362,500.00	362,500.00	100.00%	-
Minor Capital Improvements	844,388.00	-	0.00%	(844,388.00)
Safety & Security Grant	675,013.00	-	0.00%	(675,013.00)
SUBTOTAL	113,992,734.13	94,021,420.60	82.48%	(19,971,313.53)
Operational budget reduction	(1,755,435.00)			
TOTAL STATE REVENUE	121,704,952.67	100,495,527.60	82.57%	(21,209,425.07)

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	7,199,958.34	14.23%	(43,393,567.66)
Interest	1,250,000.00	419,185.95	33.53%	(830,814.05)
Athletics	25,500.00	-	0.00%	(25,500.00)
Indirect Costs	1,250,000.00	816,018.84	65.28%	(433,981.16)
CSCRP	95,000.00	10,291.70	10.83%	(84,708.30)
Building Rental	20,000.00	450.00	2.25%	(19,550.00)
SUBTOTAL	53,234,026.00	8,445,904.83	15.87%	(44,788,121.17)
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$2,201,271	306,366.00	13.92%	(1,894,905.00)
Tuition Tax Receipts	\$7,998,485	1,346,248.72	16.83%	(6,652,236.28)
John G. Leach (tuition revenue)	\$1,750,000	-	0.00%	(1,750,000.00)
Minor Capital Tax Receipts	\$2,666,682	436,243.97	16.36%	(2,230,438.03)
Technology Maintenance Match	\$477,990	-	0.00%	(477,990.00)
Cafeteria	\$6,140,000	255,941.90	4.17%	(5,884,058.10)
Donations	\$35,000	5,000.00	14.29%	(30,000.00)
E3/E3+ Grant	\$435,377	96,121.87	22.08%	(339,255.13)
Other Local Revenue	\$475,000	122,776.62	25.85%	(352,223.38)
Restricted Reserve Funds	\$5,616,819	-	0.00%	(5,616,819.00)
SUBTOTAL	27,796,624.00	2,568,699.08	9.24%	(25,227,924.92)
<u>OTHER LOCAL FUNDS</u>				
Charter	(10,244,000.00)	(3,490,449.55)	34.07%	6,753,550.45
Choice	(2,175,000.00)	-	0.00%	2,175,000.00
Reserve funds	7,710,724.00	-	0.00%	(7,710,724.00)
SUBTOTAL	(4,708,276.00)	(3,490,449.55)	74.13%	1,217,826.45
TOTAL LOCAL REVENUE	76,322,374.00	7,524,154.36	9.86%	(68,798,219.64)

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>FEDERAL REVENUE</u>				
IDEA Part B	\$2,910,799	-	0.00%	(2,910,799.00)
IDEA Pre-K	\$124,025	-	0.00%	(124,025.00)
Title I	\$4,305,068	-	0.00%	(4,305,068.00)
Title II	\$780,646	-	0.00%	(780,646.00)
Title III	\$137,654	-	0.00%	(137,654.00)
Perkins	\$288,149	-	0.00%	(288,149.00)
Title IV	\$497,489	-	0.00%	(497,489.00)
Other Federal Funds	\$750,000	336,179.69	44.82%	(413,820.31)
TOTAL FEDERAL REVENUE	9,793,830	336,179.69	3.43%	(9,457,650.31)
TOTAL REVENUE	207,821,157	108,355,861.65	52.14%	(99,465,295.02)



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	40,648	9,836.76	4,939.22	25,871.62	36.35%	12.15%
9340412A	99999	Castle Hills Elementary	55,526	9,914.12	29,254.87	16,357.41	70.54%	52.69%
9340418A	99999	Pleasantville Elementary	41,654	7,639.70	9,860.55	24,153.55	42.01%	23.67%
9340420A	99999	Wilmington Manor Elementary	36,742	6,695.61	13,589.37	16,456.62	55.21%	36.99%
9340420A	95021	Virtual Academy @ Wilm Manor	5,500	574.47	3,282.52	1,643.01	70.13%	59.68%
9340422A	99999	Wilbur Elementary	115,553	16,617.41	36,903.16	62,032.23	46.32%	31.94%
9340427A	99999	Southern Elementary	83,183	6,294.01	24,535.31	52,354.08	37.06%	29.50%
9340432A	99999	New Castle Elementary	45,680	26,561.46	5,042.24	14,076.70	69.18%	11.04%
9340456A	99999	Eisenberg Elementary	45,416	16,640.55	6,832.67	21,942.58	51.69%	15.04%
9340470A	99999	Gunning Bedford Middle	109,465	27,550.73	26,870.26	55,044.21	49.72%	24.55%
9340474A	99999	George Read Middle	81,308	23,103.52	12,988.42	45,215.86	44.39%	15.97%
9340476A	99999	McCullough Middle	84,699	15,750.95	32,027.35	36,920.70	56.41%	37.81%
9340490A	95048	William Penn - ROTC	11,000	-	-	11,000.00	0.00%	0.00%
9340490A	95073	William Penn - Music Choir	30,000	7,752.60	5,538.09	16,709.31	44.30%	18.46%
9340490A	95437	William Penn - Library	18,000	-	305.79	17,694.21	1.70%	1.70%
9340490A	95602	William Penn - Athletics	195,000	49,143.14	44,172.61	101,684.25	47.85%	22.65%
9340490A	99999	William Penn High School	267,617	112,125.49	37,787.86	117,703.45	56.02%	14.12%
SUBTOTAL			1,266,991	336,200.52	293,930.29	636,859.79	49.73%	23.20%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	30,000	-	1,474.75	28,525.25	4.92%	4.92%
99900100	99999	Legal	50,000	36,292.59	48,861.53	(35,154.12)	170.31%	97.72%
99900300	95228	Substitutes & Homebound	2,000,000	2,299,146.45	245,837.17	(544,983.62)	127.25%	12.29%
99900300	95494	Teacher of the Year	13,000	-	-	13,000.00	0.00%	0.00%
99900300	99999	General District Expenses	1,223,800	-	149,718.38	1,074,082.06	12.23%	12.23%
99910000	95052	Marketing	81,500	13,758.32	46,375.98	21,365.70	73.78%	56.90%
99910000	99999	Public Communications	15,000	-	13,830.81	1,169.19	92.21%	92.21%
99910010	95411	Copy Center	165,000	206,639.06	68,773.70	(110,412.76)	166.92%	41.68%
99910010	99999	District Administration	210,000	108,668.98	69,772.91	31,558.11	84.97%	33.23%
99910100	99999	Superintendent	33,000	1,595.00	7,178.26	24,226.74	26.59%	21.75%
99910100	16301	Equity	70,500	14,355.00	133.59	56,011.41	20.55%	0.19%
99910100	3P27G	Strategic Planning	30,000	-	-	30,000.00	0.00%	0.00%
99970675	95430	Elementary Wellness	500,000	-	314,026.17	185,973.83	62.81%	62.81%
99920000	99999	Curriculum/Instruction	112,500	4,258.44	20,130.63	88,110.93	21.68%	17.89%
99920000	95435	Common Core/Curriculum	225,000	14,278.52	31,882.67	178,838.81	20.52%	14.17%
99920000	90850	Music/Art Curriculum	60,000	4,456.70	6,789.91	48,753.39	18.74%	11.32%



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

EXPENDITURES			Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent
<u>Operating Unit</u>	<u>Program Code</u>							
99920100	99999	Discipline Programs	375,000	87,000.00	119,050.00	168,950.00	54.95%	31.75%
99920110	99519	Security/Constables	515,000	-	123,386.56	391,613.44	23.96%	23.96%
99920700	99999	Middle school Athletics	51,000	-	2,390.00	48,610.00	4.69%	4.69%
99920900	99999	Library	36,278	-	30.61	36,247.39	0.08%	0.08%
99930300	99999	Student Services	200,000	-	1,324.14	198,675.86	0.66%	0.66%
99930400	99999	Behavioral Health	70,000	298.95	5,092.53	64,608.52	7.70%	7.28%
99940000	99999	Business Office	37,500	-	15,844.57	21,655.43	42.25%	42.25%
99940400	99999	Local Salaries & Benefits	46,905,000	4,078,281.39	7,899,059.59	34,927,659.02	25.54%	16.84%
99950000	99999	Personnel	37,000	13,178.17	394.35	23,427.48	36.68%	1.07%
99950000	95459	Recruiting	15,000	1,802.50	1,875.95	11,321.55	24.52%	12.51%
99940050	99999	Facilities Maintenance	1,060,000	231,485.03	245,842.05	582,672.92	45.03%	23.19%
99960200	99531	Custodial Services	755,000	150,190.80	171,521.71	433,287.49	42.61%	22.72%
99970680	99999	School Supervision	42,000	562.65	7,886.18	33,551.17	20.12%	18.78%
99970680	95488	Visiting Teachers	2,900	100.68	121.01	2,678.31	7.64%	4.17%
99970680	99569	Digital Learning	50,000	-	-	50,000.00	0.00%	0.00%
SUBTOTAL - DISCRETIONARY			54,970,978	7,266,349.23	9,618,605.71	38,036,023.50	30.72%	17.50%
RESTRICTED FUNDING WITH LOCAL INVESTMENT								
99940810	99999	Tech Equipment & Repair	2,042,000	118,744.95	803,643.99	1,119,611.06	45.17%	39.36%
99960200	95419	Energy/Utilities	2,420,000	1,303,092.72	801,872.05	315,035.23	86.98%	33.14%
99960400	99999	Transportation	13,200,000	-	1,234,678.58	11,965,321.42	9.35%	9.35%
SUBTOTAL - RESTRICTED/LOCAL			17,662,000	1,421,837.67	2,840,194.62	13,399,967.71	24.13%	16.08%



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

EXPENDITURES		Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated	Percent Spent	
<u>Operating Unit</u>	<u>Program Code</u>							
OTHER RESTRICTED BUDGETS								
99920110	95064	State Security Grant	675,013.00	37,990.07	242,158.63	394,864.30	41.50%	35.87%
99920200	99999	Extra Time	270,000.00	-	9,574.59	260,425.41	3.55%	3.55%
99920500	99999	Professional Development	107,500.00	3,508.50	5,986.66	98,004.84	8.83%	5.57%
99920800	99999	Drivers Education	25,000.00	1,600.75	9,382.01	14,017.24	43.93%	37.53%
99921000	95512	Opportunity Funds Personnel	2,980,000.00	-	224,943.41	2,755,056.59	7.55%	7.55%
99921000	99999	Opportunity Funds Programming	1,006,734.00	90,000.00	74,800.00	841,934.00	16.37%	7.43%
99921000	95063	Opp Funds Mental Health & Reading	1,077,109.00	-	59,293.17	1,017,815.83	5.50%	5.50%
99940200	99999	Division I Salaries	86,087,742.90	-	13,657,229.82	72,430,513.08	15.86%	15.86%
99940300	99999	Division II Vocational	155,000.00	9,917.18	4,605.04	140,477.78	9.37%	2.97%
99940410	95037	Spanish Immersion	13,500.00	-	-	13,500.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	850,000.00	-	4,174.74	845,825.26	0.49%	0.49%
99940500	99999	Federal Funds	9,793,830.00	-	-	9,793,830.00	0.00%	0.00%
99940700	99999	Private Grants/Donations	35,000.00	-	11,799.53	23,200.47	33.71%	33.71%
99960000	99999	Child Nutrition Operations	9,500,000.00	37.28	1,880,449.81	7,619,512.91	19.79%	19.79%
99970000	99999	Debt Service	4,221,062.00	-	1,606,739.29	2,614,322.71	38.06%	38.06%
99970680	95063	SSBG K-4 Reading	172,310.00	-	44,788.63	127,521.37	25.99%	25.99%
99990050	99999	E3 Grant	435,377.00	-	135,563.11	299,813.89	78.67%	78.67%
99970200	99999	Minor Capital	1,407,313.00	-	-	1,407,313.00	0.00%	0.00%
99970600	99768	ECAP (State Pre-K grant)	362,500.00	-	19,297.17	343,202.83	1.37%	1.37%
SUBTOTAL - RESTRICTED			119,174,990.90	105,063.71	17,748,626.98	101,321,300.21	14.98%	14.89%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	65,700	4,056.23	13,158.22	48,485.55	26.20%	20.03%
99970600	99532	PreK General Expenses	1,390,500	227,065.04	210,396.64	953,038.32	31.46%	15.13%
9340427A	95521	Southern Special Programs	71,775	18,700.06	22,509.92	30,565.02	57.42%	31.36%
9340470A	95521	GB Special Programs	16,560	727.79	61.07	15,771.14	4.76%	0.37%
9340474A	95521	George Read Special Programs	35,483	9,920.20	3,583.50	21,978.80	38.06%	10.10%
9340490A	95521	WPHS Special Programs	52,920	2,412.58	2,181.86	48,325.56	8.68%	4.12%
99920300	99999	LEP/ESL	680,000	-	76,962.01	603,037.99	11.32%	11.32%
99921050	99999	Special Education Services	400,000	63,716.58	-	336,283.42	15.93%	0.00%
99930200	95454	Private Placement	770,000	-	143,982.14	626,017.86	18.70%	18.70%
99930200	99999	In State Tuition	1,750,000	604,671.50	58,906.00	1,086,422.50	37.92%	3.37%
99930200	95236	Exceptional Children Payroll	2,200,000	-	275,815.19	1,924,184.81	12.54%	12.54%
99930300	99546	Assistive Technology	28,000	-	219.30	27,780.70	0.78%	0.78%
SUBTOTAL - TUITION			7,460,938	931,269.98	807,775.85	5,721,891.67	23.31%	10.83%
See detailed budget	Leach - Special School		7,285,259	269,469.82	1,155,847	5,859,942.26	19.56%	15.87%
TOTAL EXPENDITURES			207,821,157	10,330,191	32,464,981	165,025,985	20.59%	15.62%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	20,000	-	15,695.00	4,305.00	78.48%	78.48%
99900300	99524	Insurance	385,228	-	18,026.00	367,202.44	4.68%	4.68%
99900300	98909	Data Service Center	418,572	-	104,643.00	313,929.00	25.00%	25.00%
99900300	99999	One Time Items	300,000	-	11,354.38	288,645.62	3.78%	3.78%
		Contingency	100,000	-	-	100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			1,223,800	-	149,718.38	1,074,082.06	12.23%	12.23%
JOHN G. LEACH - Summarized on page 8 - Detail of budget								
9340514A	99999	Leach Principal's Budget	58,500	11,058.75	14,003.65	33,437.60	42.84%	23.94%
9340514A	95254	Vocational Expenses	7,500	-	4,127.51	3,372.49	55.03%	55.03%
9340514A	99545	Related Services	9,000	3,686.89	3,739.10	1,574.01	82.51%	41.55%
9340514A	99546	Assistive Technology	10,000	-	-	10,000.00	0.00%	0.00%
9340514A	95468	Summer School	8,500	-	-	8,500.00	0.00%	0.00%
99900300	95228	Substitutes	50,000	-	2,033.07	47,966.93	4.07%	4.07%
99900300	99999	General (Incl. Transportation)	100,000	173,390.00	20,934.68	(94,324.68)	194.32%	20.93%
99940200	99999	Division I Salaries	4,062,833	-	628,759.14	3,434,074.01	15.48%	15.48%
99940400	99999	Local Salaries & Benefits	2,010,233	81,334.18	482,250.18	1,446,648.90	28.04%	23.99%
99960200	95419	Energy/Utilities	80,000	-	-	80,000.00	0.00%	0.00%
99960300	99999	Transportation	875,000	-	-	875,000.00	0.00%	0.00%
99970200	99999	Minor Capital	13,693	-	-	13,693.00	0.00%	0.00%
TOTAL EXPENDITURES			7,285,259	269,470	1,155,847	5,859,942	19.56%	15.87%
CONSTRUCTION FUNDS								
99970100	99999	Major Cap (New Leach Building)	815,700	-	-	815,700.00	0.00%	0.00%



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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				
November				
December				
January				
February				
March				
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	7,199,958.34	306,366.00	1,346,248.72	436,243.97
Budget	50,593,526	2,201,271	9,748,485	3,144,672
% Collected	14.23%	13.92%	13.81%	13.87%

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	0.00
November	1,024,903.66	779,646.48	0.00
December	476,163.83	597,543.44	0.00
January	330,930.92	199,016.93	0.00
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	<u>1,632,310.73</u>	<u>1,488,873.76</u>	<u>0.00</u>
Year To Date Receipts	50,708,698.61	50,944,766.41	7,199,958.34
Projected Tax Receipts	48,965,924	49,590,347.00	50,593,526.00
% of Annual Tax Collections	103.56%	102.73%	14%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	0.00
Rodel	District	Jul-23	80,000.00	11,799.53
				0.00
				0.00
Total			85,000.00	11,799.53

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	\$450,070.36	\$5,264,415.40	\$1,017,503.85	-\$424,659.61	7.1%	99.6%
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%
		\$13,652,495.00	\$450,070.36	\$7,824,415.40	\$5,360,073.76	\$0.00	3.3%	96.6%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of September 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	\$ 1,283,295.67	\$ 414,678.20	\$2,955,686.02	\$ 9,986,229.01	8.8%	23.0%
Educational Technology- Contractual	5500	\$180,000.00	\$ 80,529.83	\$ 153,710.68	\$0.00	\$ (54,240.51)	44.7%	85.4%
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	\$54,793.53	\$ 339,202.14	0.0%	52.5%
Learning Loss - OECs	5200	\$278,503.16	\$ -	\$ 128,396.15	\$14,970.48	\$ 135,136.53	0.0%	51.5%
Learning Loss - Contractual	5500	\$2,742,400.00	\$ 340,000.00	\$ 2,503,208.76	\$208,206.52	\$ (309,015.28)	12.4%	98.9%
Learning Loss - Supplies	5600	\$3,264,594.65	\$ 90.50	\$ 3,657,870.15	-\$3,000,109.50	\$ 2,606,743.50	0.0%	20.1%
Mental Health - Contractual	5500	\$300,000.00	\$ 104,565.60	\$ 152,480.00	\$1,580.00	\$ 41,374.40	34.9%	51.4%
Other Activities - Salaries	5100	\$467,743.72	\$ -	\$ 255,416.98	\$36,961.36	\$ 175,365.38	0.0%	62.5%
Other Activities - OECs	5200	\$154,869.95	\$ -	\$ 133,438.02	\$22,087.40	\$ (655.47)	0.0%	100.4%
Preparedness and Response - Salaries	5100	\$259,600.72	\$ -	\$ 194,399.01	\$23,112.54	\$ 42,089.17	0.0%	83.8%
Preparedness and Response - OECs	5200	\$130,953.80	\$ -	\$ 70,750.10	\$7,646.50	\$ 52,557.20	0.0%	59.9%
Implement DPH Protocols - Contractual	5500	\$630,000.00	\$ 143,470.89	\$ 482,020.08	\$3,931.11	\$ 577.92	22.8%	77.1%
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	\$3,450.65	\$ 1,281,987.20	0.0%	2.5%
Summer Learning - OECs	5200	\$435,297.00	\$ -	\$ 5,228.64	\$1,105.52	\$ 428,962.84	0.0%	1.5%
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	\$ 80,446.05	\$ 1,058,726.38	\$274,337.29	\$ 385,090.28	4.5%	74.1%
Summer Learning - Supplies	5600	\$20,000.00	\$ 335.12	\$ 15,733.50	\$6,575.78	\$ (2,644.40)	1.7%	111.5%
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	\$ 234,805.90	\$ 309,258.21	\$43,557.27	\$ 389,178.62	24.0%	36.1%
		\$30,671,394.00	\$2,267,539.56	\$13,058,737.32	\$363,906.47	\$14,981,210.65	7.4%	43.8%