

# Budget Variance Report

Month Ending March 31, 2019

# Overview

- Reviewed by CFOC on May 7th.
- 75% of the Fiscal Year has transpired.
- We have received 93.78% of our expected annual revenue.
- Year to date expenditures are at 70.82% and 73.52% including encumbrances.

# Additional Details

- Credit card transactions totaled \$58,883.47.
- 90% of the carryover funds from previous budget years have been spent or encumbered as of March 31.
- No new issues or concerns were noted.

# Citizen Finance Oversight Committee

- A member of the committee will address the board.

**Questions??**

# Financial Position Report

- Prepared three times a year
  - February 1<sup>st</sup>
  - May 1<sup>st</sup>
  - August 1<sup>st</sup>
- Purpose is to project cash balance on hand at various key points in the fiscal year.
- Result: Colonial has sufficient cash on hand to meet obligations and fund operations through June 30<sup>th</sup> and until FY 2020 tax receipts are received.

**Questions?**

Power of

Partnership

Leadership & Learning

Innovation

Access & Opportunity

Community

Student

State

Families



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT  
As of March 2019**

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	7-May-19
Board of Education Approval:	14-May-19
Portion of Fiscal Year Expired:	75.00%



**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019**  
**SUMMARY OF REVENUE**



	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>DISCRETIONARY STATE REVENUE</u></b>				
Division II Costs, AOC	2,298,806	2,242,315.00	97.54%	(56,490.98)
Division III Equalization	5,074,650	5,134,128.00	101.17%	59,478.00
Educational Sustainment	2,119,445	2,119,445.00	100.00%	-
Excellence/Admin Option	365,365	31,850.00	8.72%	(333,515.00)
<b>SUBTOTAL</b>	<b>9,858,266</b>	<b>9,527,738.00</b>	<b>96.65%</b>	<b>(330,527.98)</b>
<b><u>RESTRICTED STATE REVENUE</u></b>				
State formula salaries	68,119,724	57,811,251.15	84.87%	(10,308,472.85)
Cafeteria Salaries	2,408,388	1,358,257.15	56.40%	(1,050,130.57)
Division II Costs, AOC - Voc	187,837	187,837.00	100.00%	-
Division II Costs, Energy	1,637,780	1,637,780.26	100.00%	-
State Transportation	7,026,100	5,895,753.56	83.91%	(1,130,346.44)
Drivers Ed	27,969	27,968.76	100.00%	-
Unique Alternative	804,104	853,895.86	106.19%	49,791.86
Related Services	345,800	422,844.24	122.28%	77,044.24
Professional Development	110,643	110,643.00	100.00%	-
Technology Block Grant	283,650	283,650.00	100.00%	-
Student Success Block Grant	650,481	650,481.00	100.00%	(0.43)
Opportunity Grants	573,895	573,895.00	100.00%	-
Other State Revenue	50,000	110,397.90	220.80%	60,397.90
John G. Leach	7,739,985	6,715,410.38	86.76%	(1,024,574.62)
ECAP (Pre-K State grant)	290,640	290,640.00	100.00%	-
Minor Capital Improvements	943,163	943,163.00	100.00%	-
<b>SUBTOTAL</b>	<b>91,200,159</b>	<b>77,873,868.26</b>	<b>85.39%</b>	<b>(13,326,290.91)</b>
<b>TOTAL STATE REVENUE</b>	<b>101,058,425</b>	<b>87,401,606</b>	<b>86.49%</b>	<b>(13,656,818.89)</b>

**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF REVENUE**



	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>DISCRETIONARY LOCAL REVENUE</u></b>				
Current Expense Tax Receipts	46,281,607	46,919,303.45	101.38%	637,696.45
Interest	250,000	456,231.97	182.49%	206,231.97
Athletics	15,000	15,702.00	104.68%	702.00
Indirect Costs	350,000	77,377.45	22.11%	(272,622.55)
CSCR	145,000	27,744.54	19.13%	(117,255.46)
Building Rental	28,000	25,200.00	90.00%	(2,800.00)
<b>SUBTOTAL</b>	<b>47,069,607</b>	<b>47,521,559.41</b>	<b>100.96%</b>	<b>451,952.41</b>
<b><u>RESTRICTED LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	4,863,557	4,757,034.34	97.81%	(106,522.66)
Tuition Receipts (excl. Leach)	7,215,110	6,987,418.10	96.84%	(227,691.90)
John G. Leach (tuition revenue)	3,750,000	3,750,000.00	100.00%	-
Match Tax Receipts	1,616,202	1,925,128.65	119.11%	308,926.65
Technology Maintenance Match	447,125	85,255.73	19.07%	(361,869.27)
Cafeteria	6,140,000	3,764,827.20	61.32%	(2,375,172.80)
Donations	75,000	31,763.33	42.35%	(43,236.67)
E3 Grant	1,500,000	1,331,851.00	88.79%	(168,149.00)
Other Local Revenue	515,000	295,850.98	57.45%	(219,149.02)
<b>SUBTOTAL</b>	<b>26,121,994</b>	<b>22,929,129.33</b>	<b>87.78%</b>	<b>(3,192,864.67)</b>

**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF REVENUE**



	<b>Board Approved Budget</b>	<b>Receipt to Date</b>	<b>Percent Received</b>	<b>Variance</b>
<b><u>OTHER LOCAL FUNDS</u></b>				
Charter (Reduction)	(5,009,023)	(5,009,023.41)	100.00%	-
Choice (Reduction)	(1,052,334)	(1,040,456.68)	98.87%	11,876.94
Reserve funds	(5,687,471)	-	0.00%	
<b>SUBTOTAL</b>	<b>(11,748,828)</b>	<b>(6,049,480.09)</b>	<b>51.49%</b>	<b>5,699,347.94</b>
<b>TOTAL LOCAL REVENUE</b>	<b>61,442,773</b>	<b>64,401,208.65</b>	<b>104.81%</b>	<b>2,958,435.68</b>
<b><u>FEDERAL REVENUE</u></b>				
IDEA Part B	2,689,190	2,689,190.00	100.00%	-
IDEA Pre-K	100,025	100,025.00	100.00%	-
Title I	4,094,316	4,094,316.00	100.00%	-
Title II	697,328	697,328.00	100.00%	-
Title III	97,148	97,148.00	100.00%	-
Perkins	262,365	272,331.53	103.80%	9,966.53
Title IV	431,126	431,126.00	100.00%	-
Other Federal Funds	246,750	284,750.00	115.40%	38,000.00
<b>TOTAL FEDERAL REVENUE</b>	<b>8,618,248</b>	<b>8,666,214.53</b>	<b>100.56%</b>	<b>47,966.53</b>
<b>TOTAL REVENUE</b>	<b>171,119,446</b>	<b>160,469,029.44</b>	<b>93.78%</b>	<b>(10,650,416.68)</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<u>Operating Unit</u>	<u>Program Code</u>							
<b>DISCRETIONARY SCHOOL BUDGETS</b>								
9340410A	95437	Carrie Downie Library	3,208	306.22	2,052.48	849.30	73.53%	63.98%
9340410A	99999	Carrie Downie Elementary	49,365	4,384.59	40,391.05	4,589.36	90.70%	81.82%
9340412A	95437	Castle Hills Library	4,784	-	4,462.74	321.26	93.28%	93.28%
9340412A	99999	Castle Hills Elementary	70,980	7,349.67	59,257.99	4,372.34	93.84%	83.49%
9340418A	95437	Pleasantville Library	3,240	-	-	3,240.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	49,175	4,543.44	46,395.17	(1,763.61)	103.59%	94.35%
9340420A	95437	Wilmington Manor Library	2,456	1,292.37	997.75	165.88	93.25%	40.63%
9340420A	99999	Wilmington Manor Elementary	36,735	8,132.51	26,462.34	2,140.15	94.17%	72.04%
9340422A	95437	Wilbur Library	9,208	954.55	599.00	7,654.45	16.87%	6.51%
9340422A	99999	Wilbur Elementary	135,875	14,734.41	87,820.26	33,320.33	75.48%	64.63%
9340427A	95437	Southern Library	6,864	1,388.94	176.72	5,298.34	22.81%	2.57%
9340427A	99999	Southern Elementary	102,310	6,038.39	69,208.10	27,063.51	73.55%	67.65%
9340432A	95437	New Castle Library	4,136	59.00	3,768.30	308.70	92.54%	91.11%
9340432A	99999	New Castle Elementary	61,275	2,072.31	34,729.34	24,473.35	60.06%	56.68%
9340456A	95437	Eisenberg Library	4,064	352.00	3,711.60	0.40	99.99%	91.33%
9340456A	99999	Eisenberg Elementary	60,890	8,013.45	30,689.05	22,187.50	63.56%	50.40%
9340470A	95437	Gunning Bedford Library	8,432	6,850.00	-	1,582.00	81.24%	0.00%
9340470A	99999	Gunning Bedford Middle	132,650	7,562.65	101,654.26	23,433.09	82.33%	76.63%
9340474A	95437	George Read Library	6,304	-	-	6,304.00	0.00%	0.00%
9340474A	99999	George Read Middle	103,100	196.54	37,405.34	65,498.12	36.47%	36.28%
9340476A	95437	McCullough Library	6,144	2,000.00	-	4,144.00	32.55%	0.00%
9340476A	99999	McCullough Middle	98,460	17,773.01	45,735.64	34,951.35	64.50%	46.45%
9340490A	95048	William Penn - ROTC	4,600	-	4,152.40	447.60	90.27%	90.27%
9340490A	95073	William Penn - Music Choir	29,000	926.90	24,998.68	3,074.42	89.40%	86.20%
9340490A	95437	William Penn - Library	17,488	-	16,509.31	978.69	94.40%	94.40%
9340490A	95468	William Penn - Summer School	9,000	-	-	9,000.00	0.00%	0.00%
9340490A	95602	William Penn - Athletics	160,000	13,184.79	145,995.92	819.29	99.49%	91.25%
9340490A	99999	William Penn High School	279,340	33,386.76	223,224.38	22,728.86	91.86%	79.91%
<b>SUBTOTAL</b>			<b>1,459,083</b>	<b>141,502.50</b>	<b>1,010,397.82</b>	<b>307,182.68</b>	<b>78.95%</b>	<b>69.25%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF EXPENDITURES**

<b>EXPENDITURES</b>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>	
<u>Operating Unit</u>	<u>Program Code</u>							
<b>DISCRETIONARY DIVISION/DEPARTMENT BUDGETS</b>								
99900000	99999	Board of Education	31,000	724.98	24,954.14	5,320.88	82.84%	80.50%
99900100	99999	Legal	40,500	3,619.64	32,592.47	4,287.89	89.41%	80.48%
99900300	95228	Substitutes & Homebound	850,000	95,115.50	335,643.21	419,241.29	50.68%	39.49%
99900300	95494	Teacher of the Year	7,500	39.98	1,153.28	6,306.74	15.91%	15.38%
99900300	99999	General District Expenses	947,548	64,339.45	600,846.66	282,361.89	70.20%	63.41%
99910000	95052	Marketing	60,600	18,752.11	37,853.85	3,994.04	93.41%	62.47%
99910000	99999	Public Communications	20,200	2,218.23	10,667.29	7,314.48	63.79%	52.81%
99910010	95411	Copy Center	235,000	82,383.62	144,017.31	8,599.07	96.34%	61.28%
99910010	99999	District Administration	87,500	56,320.80	53,400.18	(22,220.98)	125.40%	61.03%
99910010	95405	District Choice	4,500	232.19	1,297.07	2,970.74	33.98%	28.82%
99910100	99999	Superintendent	18,000	-	9,451.78	8,548.22	52.51%	52.51%
99970600	95060	Preschool Expansion	135,000	-	126,415.24	8,584.76	93.64%	93.64%
99970675	95430	Elementary Wellness	85,000	-	60,714.30	24,285.70	71.43%	71.43%
99910110	99999	Assistant Superintendent 1	15,000	320.33	2,118.42	12,561.25	16.26%	14.12%
99910115	99999	Assistant Superintendent 2	15,000	-	7,245.54	7,754.46	48.30%	48.30%
99920000	99999	Curriculum/Instruction	120,750	305.82	51,715.73	68,728.45	43.08%	42.83%
99920000	95435	Common Core/Curriculum	250,000	-	4,469.57	245,530.43	1.79%	1.79%
99920000	90850	Music/Art Curriculum	45,000	2,221.34	20,551.96	22,226.70	50.61%	45.67%
99920100	99999	Discipline Programs/SRO	175,000	71,287.24	82,917.00	20,795.76	88.12%	47.38%
99920110	99519	Security/Constables	525,000	146,109.18	327,722.81	51,168.01	90.25%	62.42%
99920700	99999	Athletics	50,000	-	30,530.00	19,470.00	61.06%	61.06%
99930300	99999	Special/Student Services	45,000	575.00	23,694.69	20,730.31	53.93%	52.65%
99940000	99999	Business Office	42,300	15,000.00	30,582.86	(3,282.86)	107.76%	72.30%
99940050	99999	Facilities Maintenance	475,000	180,169.97	344,473.25	(49,643.22)	110.45%	72.52%
99940400	99999	Local Salaries & Benefits	36,079,366	193,792.86	27,961,395.97	7,924,177.17	78.04%	77.50%
99950000	99999	Personnel	36,000	1,333.00	29,166.51	5,500.49	84.72%	81.02%



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<u>Operating Unit</u>	<u>Program Code</u>							
99960200	99531	Custodial Services	435,000	102,177.44	375,589.47	(42,766.91)	109.83%	86.34%
99960200	99999	Operations	9,500	2,000.00	6,753.62	746.38	92.14%	71.09%
99970680	99999	School Supervision	60,000	774.04	25,069.02	34,156.94	43.07%	41.78%
99970680	95488	Visiting Teachers	4,000	1,287.33	2,855.73	(143.06)	103.58%	71.39%
<b>SUBTOTAL - DISCRETIONARY</b>			<b>40,904,264</b>	<b>1,041,100.05</b>	<b>30,765,858.93</b>	<b>9,097,305.02</b>	<b>77.76%</b>	<b>75.21%</b>
<b>RESTRICTED FUNDING WITH LOCAL INVESTMENT</b>								
99940810	99999	Tech Equipment & Repair	1,658,500	78,368.02	1,377,847.52	202,284.46	87.80%	83.08%
99960200	95419	Energy/Utilities	2,132,523	298,442.72	1,665,257.06	168,823.14	92.08%	78.09%
99960400	99999	Transportation	7,026,100	856,151.84	6,614,677.31	(444,729.15)	106.33%	94.14%
<b>SUBTOTAL - RESTRICTED/LOCAL</b>			<b>10,817,123</b>	<b>1,232,962.58</b>	<b>9,657,781.89</b>	<b>(73,621.55)</b>	<b>100.68%</b>	<b>89.28%</b>
<b>OTHER RESTRICTED BUDGETS</b>								
99910120	99999	Contractual Services	420,000	177,586.52	329,176.50	(86,763.02)	120.66%	78.38%
99920200	99999	Extra Time	270,000	-	164,903.54	105,096.46	61.08%	61.08%
99920500	99999	Professional Development	110,643	538.10	10,089.25	100,015.65	9.61%	9.12%
99920800	99999	Drivers Education	27,969	10,875.24	15,889.50	1,204.26	95.69%	56.81%
99940200	99999	Division I Salaries	68,119,724	-	53,782,582.19	14,337,141.81	78.95%	78.95%
99940300	99999	Division II Vocational	187,837	-	-	187,837.00	0.00%	0.00%
99940410	95037	Immersion Funding	20,000	-	-	20,000.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	50,000	-	138.84	49,861.16	0.28%	0.28%
99940500	99999	Federal Funds	8,618,248	363,123.09	2,379,997.17	5,875,127.74	31.83%	27.62%
99940700	99999	Private Grants/Donations	50,000	3,197.53	14,839.46	31,963.01	36.07%	29.68%
99960000	99999	Child Nutrition Operations	9,885,000	-	7,087,694.97	2,797,305.03	71.70%	71.70%
99970000	99999	Debt Service	4,863,557	-	4,548,091.22	315,465.78	93.51%	93.51%
99921000	99999	Opportunity Grants	573,895	55,376.16	259,704.53	258,814.31	54.90%	45.25%
99970680	99562	Student Success Block Grant	1,084,135	-	-	1,084,135.00	0.00%	0.00%
99990050	99999	E3 Grant	1,500,000	4,190.00	1,262,256.30	233,553.70	84.43%	84.15%
99970200	99999	Minor Capital	1,571,938	673,915.72	158,353.45	739,668.83	52.95%	10.07%
99970600	99768	ECAP (State Pre-K grant)	290,640	-	159,091.99	131,548.01	54.74%	54.74%
<b>SUBTOTAL - RESTRICTED</b>			<b>97,643,586</b>	<b>1,288,802.36</b>	<b>70,172,808.91</b>	<b>26,181,974.73</b>	<b>73.19%</b>	<b>71.87%</b>



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BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
SUMMARY OF EXPENDITURES**

<b>EXPENDITURES</b>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<u>Operating Unit</u>	<u>Program Code</u>							
<b>RESTRICTED TUITION FUNDED BUDGETS</b>								
99970600	95030	Preschool	82,800	6,113.68	31,367.78	45,318.54	45.27%	37.88%
99970600	99532	PreK Payroll	567,323	-	149,848.16	417,474.98	26.41%	26.41%
9340410A	95236	Carrie Downie Exceptional Children	4,125	928.85	2,347.40	848.75	79.42%	56.91%
9340412A	95236	Castle Hills Exceptional Children	11,275	111.08	5,096.17	6,067.75	46.18%	45.20%
9340418A	95236	Pleasantville Exceptional Children	6,050	-	1,159.58	4,890.42	19.17%	19.17%
9340420A	95236	Wilmington Manor Exceptional Childr	3,850	709.53	1,662.86	1,477.61	61.62%	43.19%
9340422A	95236	Wilbur Exceptional Children	8,800	-	10,292.01	(1,492.01)	116.95%	116.95%
9340432A	95236	New Castle Exceptional Children	7,150	1,407.00	2,178.75	3,564.25	50.15%	30.47%
9340456A	95236	Eisenberg Exceptional Children	9,350	-	6,843.16	2,506.84	73.19%	73.19%
9340474A	95236	George Read Exceptional Children	4,675	-	2,254.23	2,420.77	48.22%	48.22%
9340476A	95236	McCullough Exceptional Children	18,700	1,185.50	331.32	17,183.18	8.11%	1.77%
9340427A	95217	Southern ILC	69,930	2,715.48	38,573.72	28,640.80	59.04%	55.16%
9340427A	99532	Southern ILC Payroll	417,000	-	133,361.09	283,638.91	31.98%	31.98%
9340427A	95207	Southern CASL	46,305	2,253.51	16,729.60	27,321.89	41.00%	36.13%
9340427A	99530	Southern CASL Payroll	314,000	-	-	314,000.00	0.00%	0.00%
9340427A	95236	Southern Exceptional Children	6,325	65.67	4,283.15	1,976.18	68.76%	67.72%
9340470A	95217	Gunning Bedford ILC	46,305	17,477.64	8,611.06	20,216.30	56.34%	18.60%
9340470A	99532	GB ILC Payroll	268,975	-	-	268,975.00	0.00%	0.00%
9340470A	95207	Gunning Bedford CASL	37,800	18,083.49	8,180.89	11,535.62	69.48%	21.64%



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<u>EXPENDITURES</u>			<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<u>Operating Unit</u>	<u>Program Code</u>							
9340470A	99530	GB CASL Payroll	250,000	-	-	250,000.00	0.00%	0.00%
9340470A	95236	Gunning Bedford Exceptional Childrer	1,925	-	799.00	1,126.00	41.51%	41.51%
9340490A	95207	WPHS CASL	37,800	23,031.58	639.93	14,128.49	62.62%	1.69%
9340490A	99530	WPHS CASL Payroll	126,875	-	-	126,875.00	0.00%	0.00%
9340490A	95236	William Penn Exceptional Children	26,125	5,303.25	19,780.08	1,041.67	96.01%	75.71%
9340522A	99532	Wallin General Expenses	880,000	7,365.14	652,832.64	219,802.22	75.02%	74.19%
9340522A	99999	Wallin Principal	49,090	114.65	23,260.71	25,714.64	47.62%	47.38%
99920300	99999	LEP/ESL	590,000	-	190,701.13	399,298.87	32.32%	32.32%
99921050	99999	Special Education Services	400,000	44,500.92	259,704.53	95,794.55	76.05%	64.93%
99930200	95454	Private Placement	1,125,000	416,099.82	808,053.00	(99,152.82)	108.81%	71.83%
99930200	99999	In State Tuition	2,950,000	195,432.02	313,193.00	2,441,374.98	17.24%	10.62%
99930200	95236	Exceptional Children Payroll	550,000	-	-	550,000.00	0.00%	0.00%
99930300	99546	Assistive Technology	30,000	8,880.42	7,851.36	13,268.22	55.77%	26.17%
		<b>SUBTOTAL - TUITION</b>	<b>8,947,553</b>	<b>751,779.23</b>	<b>2,699,936.31</b>	<b>5,495,837.60</b>	<b>38.58%</b>	<b>30.18%</b>
See detailed budget		<b>Leach - Special School</b>	<b>11,347,837</b>	<b>166,614.18</b>	<b>6,877,715.80</b>	<b>4,303,507.02</b>	<b>62.08%</b>	<b>60.61%</b>
<b>TOTAL EXPENDITURES</b>			<b>171,119,446</b>	<b>4,622,760.90</b>	<b>121,184,499.66</b>	<b>45,312,185.50</b>	<b>73.52%</b>	<b>70.82%</b>





**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
DETAIL COST CENTERS**

**EXPENDITURES**

<u>Operating Unit</u>	<u>Program Code</u>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<b>General District Expenses - Summarized on page 6 - Detail of budget</b>								
99900300	99999	Audit	10,000			10,000.00	0.00%	0.00%
		Insurance	190,022		190,014.00	8.00	100.00%	100.00%
		Data Service Center	447,526		315,090.75	132,435.25	70.41%	70.41%
		One Time Items	200,000	62,295.00	92,646.00	45,059.00	77.47%	46.32%
		Contingency	100,000			100,000.00	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>			<b>947,548</b>	<b>62,295.00</b>	<b>597,750.75</b>	<b>287,502.25</b>	<b>69.66%</b>	<b>63.08%</b>
<b>Child Nutrition Operations - Summarized on page 7 - Detail of budget</b>								
99960000	99999	Personnel	5,000,000		4,005,437.28	994,562.72	80.11%	80.11%
		Food	3,500,000		2,190,525.29	1,309,474.71	62.59%	62.59%
		Miscellaneous	150,000		98,618.70	51,381.30	65.75%	65.75%
		Supplies	350,000		283,309.33	66,690.67	80.95%	80.95%
		Indirect Cost	175,000		75,000.00	100,000.00	42.86%	42.86%
		Equipment Repair	110,000		162,632.26	(52,632.26)	147.85%	147.85%
		Equipment	600,000		272,172.11	327,827.89	45.36%	45.36%
<b>TOTAL EXPENDITURES</b>			<b>9,885,000</b>	<b>-</b>	<b>7,087,694.97</b>	<b>2,797,305.03</b>	<b>71.70%</b>	<b>71.70%</b>
<b>Transportation - Summarized on page 7 - Detail of budget</b>								
99960400	99999	Personnel	4,750,000		3,829,341.79	920,658.21	80.62%	80.62%
		Professional Development	5,000		6,195.01	(1,195.01)	123.90%	123.90%
		Contractor Payments	2,420,000	594,032.40	2,163,905.87	(337,938.27)	113.96%	89.42%
		Bus Maintenance	425,000	117,635.62	292,312.72	15,051.66	96.46%	68.78%
		Fuel	308,000	62,223.73	266,855.86	(21,079.59)	106.84%	86.64%
		Miscellaneous	145,000	82,260.09	145,950.96	(83,211.05)	157.39%	100.66%
		Parkway and Kingswood	-76,900		(17,136.10)	(59,763.90)	22.28%	22.28%
		Billing to Leach	-775,000		-	(775,000.00)	0.00%	0.00%
		Other Local Billable Activity	-175,000		(72,748.80)	(102,251.20)	41.57%	41.57%
<b>TOTAL EXPENDITURES</b>			<b>7,026,100</b>	<b>856,151.84</b>	<b>6,614,677.31</b>	<b>(444,729.15)</b>	<b>106.33%</b>	<b>94.14%</b>



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
DETAIL COST CENTERS**

**EXPENDITURES**

<u>Operating Unit</u>	<u>Program Code</u>		<b>Board Approved Budget</b>	<b>Encumbrance</b>	<b>Expenditures</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>	<b>Percent Spent</b>
<b>Leach Special School - * Summarized on page 8 - Detail of budget</b>								
9340427A	99999	Southern Integration Program	22,172	1,319.63	14,491.48	6,360.65	71.31%	65.36%
9340474A	99999	George Read Integration Program	32,079	360.65	3,060.06	28,658.09	10.66%	9.54%
9340490A	99999	William Penn Integration Program	21,228	737.75	13,942.70	6,548.03	69.15%	65.68%
9340522A	99999	Wallin Adult Integration	22,400	-	-			
9340514A	99999	Leach Principal's Budget	76,563	6,782.39	11,350.49	58,429.84	23.68%	14.83%
9340514A	95254	Vocational Expenses	1,850	-	1,754.23	95.77	94.82%	94.82%
9340514A	99545	Related Services	10,000	6,997.80	238.80	2,763.40	72.37%	2.39%
9340514A	99546	Assistive Technology	15,000	15,000.00	-	-	100.00%	0.00%
9340514A	95468	Summer School	10,000	-	1,404.06	8,595.94	14.04%	14.04%
99900300	95228	Substitutes	35,000	-	22,679.04	12,320.96	64.80%	64.80%
99900300	99999	General	950,000	14,151.37	52,000.77	883,847.86	6.96%	5.47%
99940200	99999	Division I Salaries	6,834,000	-	4,670,522.34	2,163,477.66	68.34%	68.34%
99940400	99999	Local Salaries *	3,253,229	89,449.82	2,067,511.95	1,096,267.23	66.30%	63.55%
99960200	95419	Energy/Utilities	55,000	22,964.77	15,739.87	16,295.36	70.37%	28.62%
99970200	99999	Minor Capital	9,316	8,850.00	3,020.01	(2,554.01)	127.42%	32.42%
<b>TOTAL EXPENDITURES</b>			<b>11,347,837</b>	<b>166,614.18</b>	<b>6,877,715.80</b>	<b>4,303,506.78</b>	<b>62.08%</b>	<b>60.61%</b>

\* Includes local Benefits



**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019**  
**LOCAL TAX COLLECTIONS**

<b>Month</b>	<b>Current Expense</b>	<b>Debt Service</b>	<b>Tuition</b>	<b>MCI</b>
July	77,195.64	8,546.83	19,891.03	2,402.65
August	473,855.95	44,043.95	100,706.74	17,909.61
September	5,042,786.51	487,724.55	1,102,100.08	205,534.15
October	39,470,274.25	4,019,458.76	9,063,939.72	1,704,184.91
November	973,592.92	99,496.61	225,634.04	41,486.32
December	356,878.57	38,428.65	87,630.68	15,756.66
January	195,603.77	20,227.41	47,053.38	7,782.39
February	134,265.50	13,006.29	30,046.95	5,119.02
March	241,167.37	26,101.29	60,415.48	10,208.67
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
<b>Total Collected</b>	<b>46,965,620.48</b>	<b>4,757,034.34</b>	<b>10,737,418.10</b>	<b>2,010,384.38</b>
<b>Budget</b>	<b>46,281,607</b>	<b>4,863,557</b>	<b>7,215,110</b>	<b>2,063,327</b>
<b>% Collected</b>	<b>101.48%</b>	<b>97.81%</b>	<b>148.82%</b>	<b>97.43%</b>

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



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

Month	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
July	43,915.44	20,935.76	77,195.64
August	134,922.59	450,351.45	551,051.59
September	4,522,418.35	5,147,366.47	5,042,786.51
October	16,822,520.54	32,561,275.07	39,470,274.25
November	12,941,487.14	3,443,087.41	973,592.92
December	127,479.56	327,553.92	356,878.57
January	295,520.46	437,015.38	195,603.77
February	0.00	413,161.98	134,265.50
March	262,834.20	148,531.13	241,167.37
April	129,295.28	120,635.10	
May	84,997.34	113,106.64	
June	97,701.53	93,227.19	
Senior Citizens' Tax Rebate	<u>1,569,606.35</u>	<u>1,086,936.69</u>	<u></u>
Year To Date Receipts	\$37,009,719.10	\$43,255,311.74	47,042,816.12
Projected Tax Receipts	\$34,668,977.00	\$42,608,909.00	46,281,607
% of Annual Tax Collections	106.75%	101.52%	101.64%



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
CREDIT CARD PURCHASES**

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	<b>Name</b>	<b>Trans Date</b>	<b>Merchant</b>	<b>Amount</b>	<b>Description</b>
Nutrition Supervisor	Angelucci,A Paula	3/13/2019	DOLLAR TREE	\$ 23.00	Supplies
	Angelucci,A Paula	3/11/2019	SQ *FOOD BANK OF DE	\$ 150.00	Registration
	Angelucci,A Paula	2/27/2019	AMZN MKTP US*MI5DD9650	\$ 95.92	Supplies
	Angelucci,A Paula	3/1/2019	AMZN MKTP US*MI80D42X1	\$ 91.16	Supplies
	Angelucci,A Paula	3/25/2019	AMZN MKTP US*MW7575MB1	\$ 128.35	Supplies
	Angelucci,A Paula	3/13/2019	SQ *FOOD BANK OF DE	\$ (100.00)	Refund
Superintendent	Blakey,Dolan D	3/2/2019	CHARLESTON CRAB HOUSE- JA	\$ 168.70	Meals- 4 people
	Blakey,Dolan D	3/3/2019	PPA PHL AIRPORT	\$ 44.00	Parking
	Blakey,Dolan D	2/28/2019	AMERICAN AIR0010282875161	\$ 30.00	Baggage fees
	Blakey,Dolan D	3/1/2019	SOUTHERN PLATES	\$ 359.03	Meals- 7 people
	Blakey,Dolan D	3/3/2019	AMERICAN AIR0010283173364	\$ 30.00	Baggage fees
Chief Financial Officer	Falcon,Emily M.	2/28/2019	FLEET LANDING	\$ 247.41	Meals- 6 people
Business Office (Districtwide purchases)	Miller,Cindy L	3/11/2019	CHRISTIANA SKATING CENTER	\$ 612.00	Field Trip
	Miller,Cindy L	3/20/2019	SSC - MIDDLETOWN,	\$ 623.25	Supplies
	Miller,Cindy L	2/27/2019	DELAWARE DOT RED LIGHT	\$ 141.50	Traffic fee
	Miller,Cindy L	2/28/2019	L1 *ARTESIAN WATER PMT	\$ 284.54	Utilities
	Miller,Cindy L	2/28/2019	L1 *ARTESIAN WATER PMT	\$ 312.44	Utilities
	Miller,Cindy L	3/2/2019	AMZN MKTP US*MI0HW07N1	\$ 126.87	Supplies
	Miller,Cindy L	3/4/2019	AMAZON.COM*MI46A9802	\$ 71.47	Supplies
	Miller,Cindy L	3/5/2019	AMZN MKTP US*MI8YR4R91	\$ 65.50	Supplies
	Miller,Cindy L	2/28/2019	STATUE CRUISES	\$ 288.00	Field Trip
	Miller,Cindy L	3/1/2019	EMA*EMMA EMAIL MARKETING	\$ 68.00	Marketing
	Miller,Cindy L	3/1/2019	DNH*GODADDY.COM	\$ 18.17	Website fees
	Miller,Cindy L	3/7/2019	DNH*GODADDY.COM	\$ 18.17	Website fees
	Miller,Cindy L	3/10/2019	DNH*GODADDY.COM	\$ 18.17	Website fees
	Miller,Cindy L	3/14/2019	DNH*GODADDY.COM	\$ 18.17	Website fees



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
CREDIT CARD PURCHASES**

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	<b>Name</b>	<b>Trans Date</b>	<b>Merchant</b>	<b>Amount</b>	<b>Description</b>
Business office (Districtwide travel)	Papanicolas,Leslie Fay	3/5/2019	NATIONAL SCIENCE TEACHER	\$ 350.00	Registration
	Papanicolas,Leslie Fay	3/6/2019	NATIONAL SCIENCE TEACHER	\$ 350.00	Registration
	Papanicolas,Leslie Fay	3/5/2019	EB NEMOURS PEDIATRIC	\$ 450.00	Registration
	Papanicolas,Leslie Fay	3/21/2019	PAYPAL *DELAWARESCH	\$ 469.00	Registration
	Papanicolas,Leslie Fay	3/21/2019	CAMPUS SAFETY CONF	\$ 299.00	Registration
	Papanicolas,Leslie Fay	2/28/2019	NASRO	\$ 395.00	Registration
	Papanicolas,Leslie Fay	2/28/2019	L1 *ARTESIAN WATER PMT	\$ 333.11	Utilities
	Papanicolas,Leslie Fay	2/28/2019	L1 *ARTESIAN WATER PMT	\$ 250.95	Utilities
	Papanicolas,Leslie Fay	3/1/2019	ACT*2019 INCLUSION CON	\$ 350.00	Registration
	Papanicolas,Leslie Fay	3/5/2019	ACT*2019 INCLUSION CON	\$ 350.00	Registration
	Papanicolas,Leslie Fay	3/9/2019	MARRIOTT CHRSTN RIVER	\$ 23,518.64	Lodging
	Papanicolas,Leslie Fay	3/11/2019	ACT*2019 INCLUSION CON	\$ 50.00	Registration
	Papanicolas,Leslie Fay	3/11/2019	ACT*2019 INCLUSION CON	\$ 100.00	Registration
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/9/2019	HILTON GARDEN INN ATLANTA	\$ 1,762.49	Lodging
	Papanicolas,Leslie Fay	3/17/2019	HILTON GARDEN INN ATLANTA	\$ 14.46	Lodging



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
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.

	<b>Name</b>	<b>Trans Date</b>	<b>Merchant</b>	<b>Amount</b>	<b>Description</b>
	Papanicolas,Leslie Fay	3/17/2019	HILTON GARDEN INN ATLANTA	\$ 14.46	Lodging
	Papanicolas,Leslie Fay	3/17/2019	HILTON GARDEN INN ATLANTA	\$ 14.46	Lodging
	Papanicolas,Leslie Fay	3/19/2019	THE WESTIN BEACH RESORT A	\$ 472.34	Lodging
	Papanicolas,Leslie Fay	3/19/2019	THE WESTIN BEACH RESORT A	\$ 472.34	Lodging
	Papanicolas,Leslie Fay	3/18/2019	HILTON HOTEL SAN DIEGO	\$ 1,108.80	Lodging
	Papanicolas,Leslie Fay	3/26/2019	THE WESTIN BEACH RESORT A	\$ 472.34	Lodging
	Papanicolas,Leslie Fay	3/11/2019	NATIONAL SCIENCE TEACHER	\$ (350.00)	Refund
	Papanicolas,Leslie Fay	3/13/2019	MARRIOTT CHRLSTN RIVER	\$ (217.70)	Refund
	Papanicolas,Leslie Fay	3/17/2019	HILTON GARDEN INN ATLANTA	\$ (1,762.49)	Refund
Technology Supervisor	Smallwood,Philip Lee	3/20/2019	CDW GOVT #RNJ3236	\$ 665.28	Supplies
	Smallwood,Philip Lee	3/20/2019	CDW GOVT #RNK4936	\$ 279.72	Supplies
	Smallwood,Philip Lee	3/1/2019	DIGITALOCEAN.COM	\$ 29.08	Website fees
	Smallwood,Philip Lee	3/7/2019	AMZN MKTP US*MI7F30DV2	\$ 22.98	Supplies
	Smallwood,Philip Lee	3/5/2019	DEEPSPACESPARKLE.COM	\$ 299.00	Software
	Smallwood,Philip Lee	2/27/2019	FS *JITBIT	\$ 4,999.00	Software
				<b>\$ 58,883.47</b>	



**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019**  
**GRANTS AND DONATIONS**

<b>Grantor/Donor</b>	<b>School</b>	<b>Date Received</b>	<b>Amount Received</b>	<b>Encumbered &amp; Spent to Date</b>
<b>Received in Fiscal Year 2019</b>				
Walmart	Southern	Sep-18	250.00	0.00
Colonial Education Foundation	Various	Oct-18	20,857.18	10,745.04
Best Buy	McCullough	Oct-18	3,000.00	500.00
Artsonia	New Castle	Dec-18	156.15	156.15
WSFS	William Penn	Jan-19	3,000.00	0.00
DuPont	WPHS/FFA	Dec-18	3,000.00	1,655.60
Discover	New Castle	Jan-19	1,500.00	1,025.00
		Total	31,763.33	14,081.79

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.





**COLONIAL SCHOOL DISTRICT**  
**BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019**  
**CARRY OVER BUDGET ITEMS**

BUDGET	FY	BALANCE ON JULY 1, 2018	Encumbered	Expended	Remaining Balance	Percent Carryover Obligated
<b>Major Cap</b>						
Renovate John G. Leach	2010	425,796	6,284	419,512	-	100%
TOTAL		425,796	6,284	419,512	-	100%

**As of January 2019**

MCI- Local	2015	48	-	48	-	100%
MCI- Local	2017	3,218	290	2,928	-	100%
MCI- Local	2018	282,502	19,651	260,749	2,102	
MCI- State	2015	91	24	67	0	100%
MCI- State	2017	34,399	3,528	30,798	73	100%
MCI- State	2018	487,399	35,426	442,228	9,745	
TOTAL		521,889	38,978	473,092	11,921	98%

**State Funds**

Division II AOC	2018	356,028	11,016	328,924	16,088	95%
World Language Immersion	2018	52,997	1,998	31,924	19,075	64%
Energy	2018	458,611	79,372	229,252	149,987	67%
Unique Alternatives	2018	116,801	6,223	71,953	38,625	67%
Standards & Assessment	2018	244		244	(0)	100%
Transportation	2018	30,835		30,835	(0)	100%
Division II Vocational	2018	80,163	1,715	75,780	2,668	97%
Education Opportunity	2018	32,273	-	32,059	214	99%
Drivers Education	2018	4,217		4,217	0	100%
Professional Development	2018	58,393	-	58,393	(0)	100%
TOTAL		1,190,561	100,324	863,581	226,656	81%



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2019 as of March 2019  
CARRY OVER BUDGET ITEMS**

<b>BUDGET</b>	<b>FY</b>	<b>BALANCE ON JULY 1, 2018</b>	<b>Encumbered</b>	<b>Expended</b>	<b>Remaining Balance</b>	<b>Percent Carryover Obligated</b>
<b>Federal Funds</b>						
Title II	2017	12,535		12,535	-	100%
Title II	2018	567,474	26,729	420,161	120,584	79%
Title I	2017	49,769	-	49,769	0	100%
Title I	2018	2,243,912	27,814	2,179,953	36,146	98%
Title III (ELL)	2017	1,018	110	908	(0)	100%
Title III (ELL)	2018	87,991	2,968	39,641	45,383	48%
IDEA B	2017	5,831		5,831	0	100%
IDEA B	2018	1,094,790	45,293	943,260	106,237	90%
IDEA Preschool	2017	68,175	-	66,094	2,081	97%
IDEA Preschool	2018	11,836		(5,634)	17,470	-48%
Career Tech (Perkins)	2017	2			2	0%
Career Tech (Perkins)	2018	22,827	-	13,975	8,853	61%
<b>TOTAL</b>		<b>4,166,162</b>	<b>102,914</b>	<b>3,726,492</b>	<b>336,756</b>	<b>92%</b>
<b>John G. Leach (State Funds)</b>						
Energy	2018	60,676	-	7,074	53,602	12%
Division II AOC	2018	21,776	7,828	12,538	1,410	94%
Division II Voc	2018	20,192	1,970	889	17,332	14%
<b>TOTAL</b>		<b>102,644</b>	<b>9,798</b>	<b>20,501</b>	<b>72,344</b>	<b>30%</b>
<b>GRAND TOTAL</b>		<b>6,407,051</b>	<b>258,299</b>	<b>5,503,178</b>	<b>647,677</b>	<b>90%</b>