



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

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| Prepared By: | Colonial School District Business Office |
| Budget Oversight Committee Review: | 4-Oct-22 |
| Board of Education Approval: | 11-Oct-22 |
| Portion of Fiscal Year Expired: | 16.67% |

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | 4,561,229.00 | 46.78% | (5,188,771.00) |
| 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 | - | 56,504.00 | 100.00% | 56,504.00 |
| 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 | 1,247,493.00 | 38.57% | (1,987,125.00) |
| 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 | 88,711,135.82 | 84.42% | (16,369,967.18) |
| Operational budget reduction | (1,925,570.00) | | | |
| TOTAL STATE REVENUE | 113,628,988.36 | 95,429,584.82 | 83.98% | (18,199,403.54) |

COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | 372,704.69 | 0.75% | (49,217,642.31) |
| Interest | - | - | | - |
| Athletic Receipts | 13,000.00 | 5,047.00 | 38.82% | (7,953.00) |
| Indirect Costs | 275,000.00 | 79,168.95 | 28.79% | (195,831.05) |
| CSCRП | 42,000.00 | - | 0.00% | (42,000.00) |
| Building Rental | 7,500.00 | - | 0.00% | (7,500.00) |
| SUBTOTAL | 49,927,847.00 | 456,920.64 | 0.92% | (49,470,926.36) |
| <u>RESTRICTED LOCAL REVENUE</u> | | | | |
| Debt Service Tax Receipts | 3,122,818.00 | 24,435.72 | 0.78% | (3,098,382.28) |
| Tuition Tax Receipts | 9,023,722.00 | 80,025.27 | 0.89% | (8,943,696.73) |
| John G. Leach (tuition revenue) | 1,750,000.00 | - | 0.00% | (1,750,000.00) |
| Minor Capital Tax Receipts | 3,959,733.00 | 29,222.64 | 0.74% | (3,930,510.36) |
| Technology Maintenance Match | 474,668.00 | - | 0.00% | (474,668.00) |
| Cafeteria | 3,240,000.00 | 346,786.18 | 10.70% | (2,893,213.82) |
| 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 | 88,876.27 | 44.44% | (111,123.73) |
| Restricted Reserve Funds | - | - | | - |
| SUBTOTAL | 22,540,941.00 | 569,346.08 | 2.53% | (21,971,594.92) |
| <u>OTHER LOCAL FUNDS</u> | | | | |
| Charter | (7,203,500.30) | - | 0.00% | 7,203,500.30 |
| 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) | - | 0.00% | 8,740,928.34 |
| TOTAL LOCAL REVENUE | 63,727,859.66 | 1,026,266.72 | 1.61% | (62,701,592.94) |

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



| | Board Approved Budget | Receipt to Date | Percent Received | Variance |
|-------------------------------|--------------------------------------|----------------------------|-----------------------------|------------------------|
| <u>FEDERAL REVENUE</u> | | | | |
| IDEA Part B | 2,824,065 | - | 0.00% | (2,824,065.00) |
| IDEA Pre-K | 122,548 | - | 0.00% | (122,548.00) |
| Title I | 4,207,962 | - | 0.00% | (4,207,962.00) |
| Title II | 766,065 | - | 0.00% | (766,065.00) |
| Title III | 120,049 | - | 0.00% | (120,049.00) |
| Perkins | 275,817 | - | 0.00% | (275,817.00) |
| Title IV | 459,944 | - | 0.00% | (459,944.00) |
| Other Federal Funds | 450,000 | 299,620.81 | 66.58% | (150,379.19) |
| TOTAL FEDERAL REVENUE | 9,226,450 | 299,620.81 | 3.25% | (8,926,829.19) |
| TOTAL REVENUE | 186,583,298 | 96,755,472.35 | 51.86% | (89,827,825.67) |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | 15,098.77 | 5,669.42 | 17,985.81 | 53.59% | 14.63% |
| 9340412A | 95437 | Castle Hills Library | 3,254 | - | 59.24 | 3,194.26 | 1.82% | 1.82% |
| 9340412A | 99999 | Castle Hills Elementary | 57,812 | 12,731.20 | 17,243.25 | 27,837.05 | 51.85% | 29.83% |
| 9340418A | 95437 | Pleasantville Library | 2,910 | - | - | 2,909.70 | 0.00% | 0.00% |
| 9340418A | 99999 | Pleasantville Elementary | 39,722 | 4,391.29 | 6,168.99 | 29,161.22 | 26.59% | 15.53% |
| 9340420A | 95437 | Wilmington Manor Library | 2,001 | - | - | 2,000.70 | 0.00% | 0.00% |
| 9340420A | 99999 | Wilmington Manor Elementary | 33,368 | 4,961.53 | 5,221.93 | 23,184.04 | 30.52% | 15.65% |
| 9340420A | 95021 | Virtual Academy @ Wilm Manor | 29,945 | 2,097.88 | 2,761.66 | 25,085.26 | 16.23% | 9.22% |
| 9340422A | 95437 | Wilbur Library | 7,371 | 273.04 | - | 7,097.96 | 3.70% | 0.00% |
| 9340422A | 99999 | Wilbur Elementary | 119,679 | 17,007.06 | 16,672.38 | 85,999.86 | 28.14% | 13.93% |
| 9340427A | 95437 | Southern Library | 5,016 | - | - | 5,015.70 | 0.00% | 0.00% |
| 9340427A | 99999 | Southern Elementary | 86,579 | 15,326.87 | 19,245.98 | 52,006.25 | 39.93% | 22.23% |
| 9340432A | 95437 | New Castle Library | 2,781 | - | - | 2,781.00 | 0.00% | 0.00% |
| 9340432A | 99999 | New Castle Elementary | 51,497 | 9,088.25 | 4,051.50 | 38,357.35 | 25.52% | 7.87% |
| 9340456A | 95437 | Eisenberg Library | 2,694 | - | - | 2,693.70 | 0.00% | 0.00% |
| 9340456A | 99999 | Eisenberg Elementary | 48,560 | 7,888.16 | 788.37 | 39,883.87 | 17.87% | 1.62% |
| 9340470A | 95437 | Gunning Bedford Library | 7,857 | - | - | 7,857.00 | 0.00% | 0.00% |
| 9340470A | 99999 | Gunning Bedford Middle | 117,966 | 49,848.77 | 11,513.33 | 56,603.60 | 52.02% | 9.76% |
| 9340474A | 95437 | George Read Library | 4,610 | 3,300.83 | - | 1,308.97 | 71.60% | 0.00% |
| 9340474A | 99999 | George Read Middle | 87,034 | 21,034.15 | 10,005.68 | 55,993.77 | 35.66% | 11.50% |
| 9340476A | 95437 | McCullough Library | 4,692 | - | - | 4,691.70 | 0.00% | 0.00% |
| 9340476A | 99999 | McCullough Middle | 88,115 | 28,125.56 | 18,313.11 | 41,675.83 | 52.70% | 20.78% |
| 9340490A | 95048 | William Penn - ROTC | 4,275 | - | - | 4,275.00 | 0.00% | 0.00% |
| 9340490A | 95073 | William Penn - Music Choir | 21,200 | 3,080.00 | 3,200.82 | 14,918.68 | 29.63% | 15.10% |
| 9340490A | 95437 | William Penn - Library | 15,505 | - | 4,137.54 | 11,367.66 | 26.68% | 26.68% |
| 9340490A | 95602 | William Penn - Athletics | 132,525 | 7,954.98 | 21,228.59 | 103,341.43 | 22.02% | 16.02% |
| 9340490A | 99999 | William Penn High School | 240,674 | 32,004.88 | 56,457.23 | 152,211.39 | 36.76% | 23.46% |
| 9340490A | 95021 | WPHS Virtual | 19,734 | - | - | 19,734.30 | 0.00% | 0.00% |
| SUBTOTAL | | | 1,278,555 | 234,213.22 | 202,739.02 | 841,603.06 | 34.18% | 15.86% |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | - | 1,133.65 | 26,766.35 | 4.06% | 4.06% |
| 99900100 | 99999 | Legal | 99,000 | - | - | 99,000.00 | 0.00% | 0.00% |
| 99900300 | 95228 | Substitutes & Homebound | 2,500,000 | 916,178.24 | 139,392.14 | 1,444,429.62 | 42.22% | 5.58% |
| 99900300 | 95494 | Teacher of the Year | 12,448 | - | - | 12,447.90 | 0.00% | 0.00% |
| 99900300 | 99999 | General District Expenses | 1,091,072 | 5,751.99 | 129,967.09 | 955,352.92 | 12.44% | 11.91% |
| 99910000 | 95052 | Marketing | 74,313 | 15,148.97 | 22,510.36 | 36,653.67 | 50.68% | 30.29% |
| 99910000 | 99999 | Public Communications | 17,271 | 72.72 | 202.62 | 16,995.66 | 1.59% | 1.17% |
| 99910010 | 95411 | Copy Center | 220,500 | 142,886.83 | 31,168.88 | 46,444.29 | 78.94% | 14.14% |
| 99910010 | 99999 | District Administration | 225,450 | 135,836.24 | 37,020.54 | 52,593.22 | 76.67% | 16.42% |
| 99910010 | 95405 | District Choice | 2,250 | - | - | 2,250.00 | 0.00% | 0.00% |
| 99910100 | 99999 | Superintendent | 36,936 | 9,017.00 | 1,011.64 | 26,907.36 | 27.15% | 2.74% |
| 99970600 | 95060 | Preschool Expansion | 103,883 | 14,141.10 | 4,973.09 | 84,768.31 | 18.40% | 4.79% |
| 99970675 | 95430 | Elementary Wellness | 175,500 | - | - | 175,500.00 | 0.00% | 0.00% |
| 99920000 | 99999 | Curriculum/Instruction | 101,250 | 1,470.53 | 7,561.82 | 92,217.65 | 8.92% | 7.47% |
| 99920000 | 95435 | Common Core/Curriculum | 202,500 | - | - | 202,500.00 | 0.00% | 0.00% |
| 99920000 | 90850 | Music/Art Curriculum | 36,450 | 11,744.40 | 2,567.51 | 22,138.09 | 39.26% | 7.04% |
| 99920100 | 99999 | Discipline Programs | 180,000 | 47,500.00 | 11,927.70 | 120,572.30 | 33.02% | 6.63% |
| 99920110 | 99519 | Security/Constables | 715,500 | - | 55,423.53 | 660,076.47 | 7.75% | 7.75% |
| 99920700 | 99999 | Middle school Athletics | 46,170 | - | 6,594.65 | 39,575.35 | 14.28% | 14.28% |
| 99930300 | 99999 | Student Services | 16,200 | 24.74 | 912.40 | 15,262.86 | 5.78% | 5.63% |
| 99930400 | 99999 | Behavioral Health | 26,100 | 4,021.19 | - | 22,078.81 | 15.41% | 0.00% |
| 99940000 | 99999 | Business Office | 34,263 | - | 17,600.00 | 16,663.00 | 51.37% | 51.37% |
| 99940400 | 99999 | Local Salaries & Benefits | 45,754,516 | - | 9,793,905.68 | 35,960,610.49 | 21.41% | 21.41% |
| 99950000 | 99999 | Personnel | 37,260 | 6,111.30 | 12,614.05 | 18,534.65 | 50.26% | 33.85% |
| 99950000 | 95459 | Recruiting | 13,500 | - | 2,975.22 | 10,524.78 | 22.04% | 22.04% |
| 99940050 | 99999 | Facilities Maintenance | 990,000 | 307,345.19 | 215,684.33 | 466,970.48 | 52.83% | 21.79% |
| 99960200 | 99531 | Custodial Services | 472,500 | 154,693.63 | 183,357.50 | 134,448.87 | 71.55% | 38.81% |
| 99970680 | 99999 | School Supervision | 46,170 | 4,991.43 | 2,167.83 | 39,010.74 | 15.51% | 4.70% |
| 99970680 | 95488 | Visiting Teachers | 3,078 | 43.35 | 256.40 | 2,778.25 | 9.74% | 8.33% |
| SUBTOTAL - DISCRETIONARY | | | 53,261,980 | 1,776,978.85 | 10,680,928.63 | 40,804,072.09 | 23.39% | 20.05% |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | 130,005.77 | 742,301.86 | 983,942.37 | 46.99% | 39.99% |
| 99960200 | 95419 | Energy/Utilities | 1,345,500 | 1,427,855.15 | 725,358.87 | (807,714.02) | 160.03% | 53.91% |
| 99960400 | 99999 | Transportation | 7,158,943 | 702,879.88 | 1,284,115.37 | 5,171,947.65 | 27.76% | 17.94% |
| SUBTOTAL - RESTRICTED/LOCAL | | | 10,360,693 | 2,260,740.80 | 2,751,776.10 | 5,348,176.00 | 48.38% | 26.56% |
| OTHER RESTRICTED BUDGETS | | | | | | | | |
| 99920200 | 99999 | Extra Time | 243,000 | - | 17,073.80 | 225,926.20 | 7.03% | 7.03% |
| 99920500 | 99999 | Professional Development | 99,326 | - | 20,365.86 | 78,959.94 | 20.50% | 20.50% |
| 99920800 | 99999 | Drivers Education | 25,200 | 1,752.50 | 2,924.16 | 20,523.34 | 18.56% | 11.60% |
| 99921000 | 95512 | Opportunity Funds Personnel | 1,310,400 | - | 125,051.50 | 1,185,348.50 | 9.54% | 9.54% |
| 99921000 | 99999 | Opportunity Funds Programming | 1,482,251 | - | 2,577.00 | 1,479,674.40 | 0.17% | 0.17% |
| 99921000 | 95063 | Opp Funds Mental Health & Reading | 901,230 | - | 53,528.22 | 847,702.08 | 5.94% | 5.94% |
| 99940200 | 99999 | Division I Salaries | 82,050,475 | - | 16,098,496.00 | 65,951,979.00 | 19.62% | 19.62% |
| 99940300 | 99999 | Division II Vocational | 143,559 | - | 3,895.77 | 139,663.23 | 2.71% | 2.71% |
| 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 | - | - | 232,999.20 | 0.00% | 0.00% |
| 99940500 | 99999 | Federal Funds | 7,964,849 | - | - | 7,964,848.80 | 0.00% | 0.00% |
| 99940700 | 99999 | Private Grants/Donations | 18,000 | - | - | 18,000.00 | 0.00% | 0.00% |
| 99960000 | 99999 | Child Nutrition Operations | 7,252,605 | - | 1,229,095.26 | 6,023,509.74 | 16.95% | 16.95% |
| 99970000 | 99999 | Debt Service | 3,748,653 | - | - | 3,748,653.00 | 0.00% | 0.00% |
| 99970680 | 95063 | SSBG K-4 Reading | 297,133 | - | 1,051.42 | 296,081.78 | 0.35% | 0.35% |
| 99990050 | 99999 | E3 Grant | 1,350,000 | - | 267,979.06 | 1,082,020.94 | 19.85% | 19.85% |
| 99970200 | 99999 | Minor Capital | 1,399,752 | - | - | 1,350,000.00 | 0.00% | 0.00% |
| 99970600 | 99768 | ECAP (State Pre-K grant) | 278,460 | - | - | 1,399,752.00 | 0.00% | 0.00% |
| SUBTOTAL - RESTRICTED | | | 108,832,505 | 1,752.50 | 17,822,038.05 | 91,008,714.35 | 16.38% | 16.38% |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | 9,351.78 | 4,400.83 | 54,652.39 | 20.10% | 6.43% |
| 99970600 | 99532 | PreK General Expenses | 1,215,000 | - | 136,265.88 | 1,078,734.12 | 11.22% | 11.22% |
| 9340427A | 95521 | Southern Special Programs | 79,750 | 3,763.27 | 14,393.02 | 61,593.71 | 22.77% | 18.05% |
| 9340470A | 95521 | GB Special Programs | 18,400 | - | - | 18,400.00 | 0.00% | 0.00% |
| 9340474A | 95521 | George Read Special Programs | 39,425 | 8,505.44 | 1,213.85 | 29,705.71 | 24.65% | 3.08% |
| 9340490A | 95521 | WPHS Special Programs | 58,800 | 2,779.09 | 1,272.94 | 54,747.97 | 6.89% | 2.16% |
| 99920300 | 99999 | LEP/ESL | 612,000 | - | 65,808.79 | 546,191.21 | 10.75% | 10.75% |
| 99921050 | 99999 | Special Education Services | 405,000 | 685,656.45 | 40,971.54 | (321,627.99) | 179.41% | 10.12% |
| 99930200 | 95454 | Private Placement | 765,000 | - | 38,055.42 | 726,944.58 | 4.97% | 4.97% |
| 99930200 | 99999 | In State Tuition | 427,500 | | 20,579.19 | 406,920.81 | 4.81% | 4.81% |
| 99930200 | 95236 | Exceptional Children Payroll | 1,614,560 | - | 253,480.85 | 1,361,079.15 | 15.70% | 15.70% |
| 99930300 | 99546 | Assistive Technology | 27,000 | 109.65 | 64.44 | 26,825.91 | 0.64% | 0.24% |
| SUBTOTAL - TUITION | | | 5,330,840 | 710,165.68 | 576,506.75 | 4,044,167.57 | 24.14% | 10.81% |
| See detailed budget | Leach - Special School | | 7,473,131 | 66,151.55 | 1,216,718.74 | 6,190,260.71 | 17.17% | 16.28% |
| TOTAL EXPENDITURES | | | 186,537,704 | 5,050,003 | 33,250,707 | 148,236,994 | 20.53% | 17.83% |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | - | 3,313.29 | 4,186.71 | 44.18% | 44.18% |
| | | Insurance | 315,000 | - | 19,824.00 | 295,176.00 | 6.29% | 6.29% |
| | | Data Service Center | 418,572 | - | 104,643.00 | 313,929.00 | 25.00% | 25.00% |
| | | One Time Items | 250,000 | 5,751.99 | 2,186.80 | 242,061.21 | 3.18% | 0.87% |
| | | Contingency | 100,000 | - | - | 100,000.00 | 0.00% | 0.00% |
| TOTAL EXPENDITURES | | | 1,091,072 | 5,751.99 | 129,967.09 | 955,352.92 | 12.44% | 11.91% |
| JOHN G. LEACH - Summarized on page 8 - Detail of budget | | | | | | | | |
| 9340514A | 99999 | Leach Principal's Budget | 62,211.00 | 12,557.07 | 3,899.62 | 45,754.31 | 26.45% | 6.27% |
| 9340514A | 95254 | Vocational Expenses | 4,860.00 | 1,331.57 | - | 3,528.43 | 27.40% | 0.00% |
| 9340514A | 99545 | Related Services | 8,100.00 | 7,431.92 | 26.77 | 641.31 | 92.08% | 0.33% |
| 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 | - | 1,511.21 | 11,988.79 | 11.19% | 11.19% |
| 99900300 | 99999 | General (Incl. Transportation) | 1,417,500.00 | 33,924.16 | 15,095.57 | 1,368,480.27 | 3.46% | 1.06% |
| 99940200 | 99999 | Division I Salaries | 3,492,383.00 | - | 677,450.95 | 2,814,932.05 | 19.40% | 19.40% |
| 99940400 | 99999 | Local Salaries & Benefits | 2,395,440.00 | - | 509,817.40 | 1,885,622.60 | 21.28% | 21.28% |
| 99960200 | 95419 | Energy/Utilities | 49,500.00 | 10,906.83 | 8,712.00 | 29,881.17 | 39.63% | 17.60% |
| 99970200 | 99999 | Minor Capital | 11,817.00 | - | - | 11,817.00 | 0.00% | 0.00% |
| TOTAL EXPENDITURES | | | 7,473,131 | 66,151.55 | 1,216,718.74 | 6,190,260.71 | 17.17% | 16.28% |



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | | | | |
| Transfers to Leach | | | | |
| Sr Citizen Prop Relief | | | | |
| Total Collected | 372,704.69 | 24,435.72 | 80,025.27 | 29,222.64 |
| Budget | 49,590,347 | 3,122,818 | 9,023,722 | 3,959,733 |
| % Collected | 0.75% | 0.78% | 0.89% | 0.74% |

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 | |
| October | 38,887,652.54 | 39,813,187.34 | |
| 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 | 372,704.69 |
| Projected Tax Receipts | 48,494,822 | 48,965,924 | 49,590,347.00 |
| % of Annual Tax Collections | 99.73% | 103.56% | 0.75% |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | \$2,838,946.52 | \$588,826.45 | \$1,248,603.03 | \$1,630,954.00 | 45.0% | 29.1% |
| 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 | \$2,838,946.52 | \$1,657,494.63 | \$1,338,290.37 | \$7,817,763.48 | 20.8% | 21.9% |



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of August 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 | \$ 1,583,435.00 | \$0.00 | \$0.00 | \$ 13,056,453.90 | 10.8% | 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 | \$74,320.00 | \$ 1,536,159.07 | 0.0% | 10.4% |
| Learning Loss - OECs | 5200 | \$607,903.16 | \$ - | \$58,583.15 | \$15,264.28 | \$ 534,055.73 | 0.0% | 12.1% |
| Learning Loss - Contractual | 5500 | \$1,413,000.00 | \$ 881,035.71 | \$1,485,268.27 | \$69,113.02 | \$ (1,022,417.00) | 62.4% | 110.0% |
| Learning Loss - Supplies | 5600 | \$3,264,594.65 | \$ 3,007,437.09 | \$635,994.47 | \$535,253.19 | \$ (914,090.10) | 92.1% | 35.9% |
| 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 | \$28,964.83 | \$ 352,441.52 | 0.0% | 24.7% |
| Other Activities - OECs | 5200 | \$154,869.95 | \$ - | \$41,637.66 | \$15,452.60 | \$ 97,779.69 | 0.0% | 36.9% |
| Preparedness and Response - Salaries | 5100 | \$259,600.72 | \$ - | \$90,893.68 | \$18,700.65 | \$ 150,006.39 | 0.0% | 42.2% |
| Preparedness and Response - OECs | 5200 | \$130,953.80 | \$ - | \$36,925.08 | \$6,099.40 | \$ 87,929.32 | 0.0% | 32.9% |
| Implement DPH Protocols - Contractual | 5500 | \$630,000.00 | \$ - | \$360,238.75 | \$47,731.68 | \$ 222,029.57 | 0.0% | 64.8% |
| Implement DPH Protocols - Supplies | 5600 | \$228,862.96 | \$ - | \$231,703.83 | \$0.00 | \$ (2,840.87) | 0.0% | 101.2% |
| 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 | \$ - | \$18,091.50 | \$9,775.50 | \$ 1,797,133.00 | 0.0% | 1.5% |
| 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 | \$ 225,817.20 | \$21,272.18 | \$0.00 | \$ 729,710.62 | 23.1% | 2.2% |
| | | \$30,671,394.00 | \$5,701,817.83 | \$3,366,369.16 | \$2,012,435.15 | \$19,590,771.86 | 18.6% | 17.5% |