



COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT
As of March 2023

Prepared By:	Colonial School District Business Office
Budget Oversight Committee Review:	2-May-23
Board of Education Approval:	9-May-23
Portion of Fiscal Year Expired:	75.00%

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



	Board Approved Budget	Receipt to Date	Percent Received	Variance
<u>DISCRETIONARY STATE REVENUE</u>				
Division II, AOC	953,347.00	959,477.48	100.64%	6,130.48
Division III, Equalization	4,959,715.00	4,973,266.00	100.27%	13,551.00
Educational Sustainment Fund	1,900,223.00	1,900,223.00	100.00%	-
SUBTOTAL	7,813,285.00	7,832,966.48	100.25%	19,681.48
<u>RESTRICTED STATE REVENUE</u>				
Formula Salaries & OEC's	82,849,713.00	75,161,147.12	90.72%	(7,688,565.88)
Cafeteria Salaries	2,561,969.00	1,661,969.00	64.87%	(900,000.00)
Division II, AOC - Voc	-	-	100.00%	-
Division II, Energy	1,804,238.00	1,804,238.00	100.00%	-
State Transportation	8,593,932.00	9,042,842.53	105.22%	448,910.53
Drivers Ed.	-	-	100.00%	-
Unique Alternative	629,818.00	598,629.11	95.05%	(31,188.89)
Related Services	-	-		-
Professional Development	-	677.73	100.00%	677.73
Technology Block Grant	-	-	100.00%	-
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	921,481.00	10,000.00	1.09%	(911,481.00)
John G. Leach	4,478,746.00	3,465,961.35	77.39%	(1,012,784.65)
ECAP (Pre-K State grant)	321,300.00	321,300.00	100.00%	-
Minor Capital Improvements	896,119.00	-	0.00%	(896,119.00)
Safety & Security Grant	640,712.00			
SUBTOTAL	107,183,632.00	94,812,735.84	88.46%	(12,370,896.16)
Operational budget reduction	(1,850,946.00)			
TOTAL STATE REVENUE	114,996,917.00	102,645,702.32	89.26%	(12,351,214.68)

DISCRETIONARY LOCAL REVENUE

Current Expense Tax Receipts	49,590,347.00	48,920,681.52	98.65%	(669,665.48)
Interest	-	97,693.03		97,693.03
Athletics	15,000.00	24,064.00	160.43%	9,064.00
Indirect Costs	2,437,555.00	183,528.38	7.53%	(2,254,026.62)
CSCR	80,000.00	72,279.90	90.35%	(7,720.10)
Building Rental	11,000.00	12,309.25	111.90%	1,309.25
SUBTOTAL	52,133,902.00	49,310,556.08	94.58%	(2,823,345.92)

RESTRICTED LOCAL REVENUE

Debt Service Tax Receipts	3,122,818.00	3,034,704.28	97.18%	(88,113.72)
Tuition Tax Receipts	9,023,722.00	9,754,589.59	108.10%	730,867.59
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	3,809,635.89	96.21%	(150,097.11)
Technology Maintenance Match	474,668.00	474,668.00	100.00%	-
Cafeteria	4,641,570.00	4,091,924.45	88.16%	(549,645.55)
Donations	40,000.00	37,500.00	93.75%	(2,500.00)
E3/E3+ Grant	870,000.00	1,226,941.45	141.03%	356,941.45
Other Local Revenue	450,000.00	523,033.67	116.23%	73,033.67
Restricted Reserve Funds	2,667,240.86	-		(2,667,240.86)
SUBTOTAL	26,999,751.86	23,652,997.33	87.60%	(3,346,754.53)

OTHER LOCAL FUNDS

Charter	(8,886,844.00)	(8,886,843.63)	100.00%	0.37
Choice	(1,976,610.00)	(1,976,609.83)	100.00%	0.17
Reserve funds	9,347,499.00	-	0.00%	(9,347,499.00)
SUBTOTAL	(1,515,955.00)	(10,863,453.46)	716.61%	(9,347,498.46)

TOTAL LOCAL REVENUE **77,617,698.86** **62,100,099.95** **80.01%** **(15,517,598.91)**

FEDERAL REVENUE

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	454,622	1,101,958.75	242.39%	647,336.75
TOTAL FEDERAL REVENUE	9,231,072	9,878,408.75	107.01%	647,336.75
TOTAL REVENUE	201,845,688	174,624,211.02	86.51%	(27,221,476.84)



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of March 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	95437	Carrie Downie Library	2,648	-	-	2,648.00	0.00%	0.00%
9340410A	99999	Carrie Downie Elementary	45,164	11,218.07	22,840.40	11,105.53	75.41%	50.57%
9340412A	95437	Castle Hills Library	3,690	97.75	3,148.49	443.76	87.97%	85.32%
9340412A	99999	Castle Hills Elementary	61,696	5,347.45	43,124.54	13,224.01	78.57%	69.90%
9340418A	95437	Pleasantville Library	2,843	-	-	2,843.00	0.00%	0.00%
9340418A	99999	Pleasantville Elementary	46,282	7,649.19	30,942.66	7,690.15	83.38%	66.86%
9340420A	95437	Wilmington Manor Library	2,273	-	-	2,273.00	0.00%	0.00%
9340420A	99999	Wilmington Manor Elementary	40,824	4,970.55	24,080.36	11,773.09	71.16%	58.99%
9340420A	95021	Virtual Academy @ Wilm Manor	15,000	909.88	6,591.16	7,498.96	50.01%	43.94%
9340422A	95437	Wilbur Library	7,830	1,285.62	2,815.08	3,729.30	52.37%	35.95%
9340422A	99999	Wilbur Elementary	128,392	11,968.20	95,829.47	20,594.33	83.96%	74.64%
9340427A	95437	Southern Library	5,528	4,192.05	566.37	769.58	86.08%	10.25%
9340427A	99999	Southern Elementary	92,426	8,174.18	49,969.00	34,282.82	62.91%	54.06%
9340432A	95437	New Castle Library	3,053	2,654.55	-	398.45	86.95%	0.00%
9340432A	99999	New Castle Elementary	50,756	2,414.22	36,503.95	11,837.83	76.68%	71.92%
9340456A	95437	Eisenberg Library	2,993	1,650.72	799.00	543.28	81.85%	26.70%
9340456A	99999	Eisenberg Elementary	50,462	8,397.27	26,415.07	15,649.66	68.99%	52.35%
9340470A	95437	Gunning Bedford Library	7,020	-	-	7,020.00	0.00%	0.00%
9340470A	99999	Gunning Bedford Middle	121,628	8,634.19	93,217.64	19,776.17	83.74%	76.64%
9340474A	95437	George Read Library	5,205	-	3,300.83	1,904.17	63.42%	63.42%
9340474A	99999	George Read Middle	90,342	11,340.66	55,531.14	23,470.20	74.02%	61.47%
9340476A	95437	McCullough Library	5,288	-	1,666.11	3,621.89	31.51%	31.51%
9340476A	99999	McCullough Middle	94,110	9,778.67	70,771.55	13,559.78	85.59%	75.20%
9340490A	95048	William Penn - ROTC	9,500	-	7,726.81	1,773.19	81.33%	81.33%
9340490A	95073	William Penn - Music Choir	27,500	-	22,090.14	5,409.86	80.33%	80.33%
9340490A	95437	William Penn - Library	16,793	-	29,730.47	(12,937.47)	177.04%	177.04%
9340490A	95602	William Penn - Athletics	155,000	19,466.20	136,847.37	(1,313.57)	100.85%	88.29%
9340490A	99999	William Penn High School	297,352	14,135.84	235,036.91	48,179.25	83.80%	79.04%
SUBTOTAL			1,391,598	134,285.26	999,544.52	257,768.22	81.48%	71.83%

DISCRETIONARY DIVISION/DEPARTMENT BUDGETS

99900000	99999	Board of Education	38,000.00	-	10,471.60	27,528.40	27.56%	27.56%
99900100	99999	Legal	75,000.00	-	-	75,000.00	0.00%	0.00%
99900300	95228	Substitutes & Homebound	2,500,000.00	450,342.75	2,124,314.11	(74,656.86)	102.99%	84.97%
99900300	95494	Teacher of the Year	13,000.00	236.11	1,937.50	10,826.39	16.72%	14.90%
99900300	99999	General District Expenses	1,192,765.00	164,436.58	783,681.07	244,647.35	79.49%	65.70%
99910000	95052	Marketing	81,500.00	9,299.31	49,839.97	22,360.72	72.56%	61.15%
99910000	99999	Public Communications	19,000.00	51.84	12,474.02	6,474.14	65.93%	65.65%
99910010	95411	Copy Center	190,000.00	82,570.22	133,935.21	(26,505.43)	113.95%	70.49%
99910010	99999	District Administration	220,000.00	40,750.83	156,411.23	22,837.94	89.62%	71.10%
99910010	95405	District Choice	2,250.00	-	460.15	1,789.85	20.45%	20.45%
99910100	99999	Superintendent	37,000.00	1,614.98	24,853.72	10,531.30	71.54%	67.17%
99970600	95060	Preschool Expansion	95,000.00	-	113,008.08	(18,008.08)	118.96%	118.96%
99970675	95430	Elementary Wellness	675,000.00	113,431.97	336,568.03	225,000.00	66.67%	49.86%
99920000	99999	Curriculum/Instruction	112,500.00	1,935.77	30,734.95	79,829.28	29.04%	27.32%
99920000	95435	Common Core/Curriculum	225,000.00	-	-	225,000.00	0.00%	0.00%
99920000	90850	Music/Art Curriculum	60,000.00	1,153.99	32,409.31	26,436.70	55.94%	54.02%
99920100	99999	Discipline Programs	350,000.00	32,163.00	306,152.93	11,684.07	96.66%	87.47%
99920110	99519	Security/Constables	795,000.00	-	337,045.90	457,954.10	42.40%	42.40%
99920700	99999	Middle school Athletics	49,500.00	-	25,152.63	24,347.37	50.81%	50.81%
99930300	99999	Student Services	17,000.00	-	8,123.03	8,876.97	47.78%	47.78%
99930400	99999	Behavioral Health	35,000.00	-	21,371.60	13,628.40	61.06%	61.06%
99940000	99999	Business Office	37,500.00	-	39,605.43	(2,105.43)	105.61%	105.61%
99940400	99999	Local Salaries & Benefits	44,250,000.00	607,337.37	36,430,664.02	7,211,998.61	83.70%	82.33%
99950000	99999	Personnel	39,500.00	5,080.21	23,794.41	10,625.38	73.10%	60.24%
99950000	95459	Recruiting	15,000.00	-	9,095.97	5,904.03	60.64%	60.64%
99940050	99999	Facilities Maintenance	1,050,000.00	218,739.86	836,545.01	(5,284.87)	100.50%	79.67%
99960200	99531	Custodial Services	672,000.00	17,104.57	500,140.77	154,754.66	76.97%	74.43%
99970680	99999	School Supervision	48,000.00	1,280.28	23,386.85	23,332.87	51.39%	48.72%
99970680	95488	Visiting Teachers	2,900.00	-	1,163.97	1,736.03	40.14%	40.14%
99970680	99569	Digital Learning	85,000.00	-	22,046.41	62,953.59	25.94%	25.94%
SUBTOTAL - DISCRETIONARY			52,982,415	1,747,529.64	42,373,341.47	8,776,543.89	83.27%	79.98%

RESTRICTED FUNDING WITH LOCAL INVESTMENT

99940810	99999	Tech Equipment & Repair	2,041,875	243,188.97	1,103,128.59	695,557.44	65.94%	54.03%
99960200	95419	Energy/Utilities	2,640,000	128,036.96	2,016,501.36	495,461.68	81.23%	76.38%
99960400	99999	Transportation	10,248,184	302,905.10	9,871,995.19	73,283.71	99.28%	96.33%
SUBTOTAL - RESTRICTED/LOCAL			14,930,059	674,131.03	12,991,625.14	1,264,302.83	91.53%	87.02%

OTHER RESTRICTED BUDGETS

99920110	95064	State Security Grant	640,712.00	78,066.89	372,843.20	189,801.91	70.38%	58.19%
99920200	99999	Extra Time	270,000.00	-	182,636.69	87,363.31	67.64%	67.64%
99920500	99999	Professional Development	113,007.00	7,000.00	49,070.28	56,936.72	49.62%	43.42%
99920800	99999	Drivers Education	26,000.00	-	16,109.54	9,890.46	61.96%	61.96%
99921000	95512	Opportunity Funds Personnel	1,950,576.00	-	1,288,787.73	661,788.27	66.07%	66.07%
99921000	99999	Opportunity Funds Programming	1,613,688.00	410,397.08	81,499.60	1,121,791.32	30.48%	5.05%
99921000	95063	Opp Funds Mental Health & Reading	1,056,619.00	-	507,820.86	548,798.14	48.06%	48.06%
99940200	99999	Division I Salaries	82,849,713.00	-	64,164,819.13	18,684,893.87	77.45%	77.45%
99940300	99999	Division II Vocational	159,510.00	7,124.85	117,810.30	34,574.85	78.32%	73.86%
99940410	95037	Spanish Immersion	7,320.00	-	391.90	6,928.10	5.35%	5.35%
99940410	95005	Chinese Immersion	5,230.00	-	-	5,230.00	0.00%	0.00%
99940410	99999	Competitive Grants - State	921,481.00	-	324,574.33	596,906.67	35.22%	35.22%
99940500	99999	Federal Funds	9,231,071.00	258,067.17	886,830.55	8,086,173.28	12.40%	9.61%
99940700	99999	Private Grants/Donations	40,000.00	-	-	40,000.00	0.00%	0.00%
99960000	99999	Child Nutrition Operations	8,802,870.00	-	7,176,161.98	1,626,708.02	81.52%	81.52%
99970000	99999	Debt Service	3,597,556.00	-	3,555,443.71	42,112.29	98.83%	98.83%
99970680	95063	SSBG K-4 Reading	358,551.00	-	203,558.96	154,992.04	56.77%	56.77%
99990050	99999	E3 Grant	870,000.00	4,968.57	385,099.54	479,931.89	44.84%	44.26%
99970200	99999	Minor Capital	1,493,532.00	-	-	1,493,532.00	0.00%	0.00%
99970600	99768	ECAP (State Pre-K grant)	321,300.00	-	174,056.87	147,243.13	54.17%	54.17%
SUBTOTAL - RESTRICTED			114,328,736	687,557.67	79,114,671.97	34,526,506.36	69.80%	69.20%

RESTRICTED TUITION FUNDED BUDGETS

99970600	95030	Preschool	73,000.00	4,075.16	28,162.57	40,762.27	44.16%	38.58%
99970600	99532	PreK General Expenses	1,350,000.00	70,657.59	486,705.04	792,637.37	41.29%	36.05%
9340427A	95521	Southern Special Programs	79,750.00	15,340.82	46,730.98	17,678.20	77.83%	58.60%
9340470A	95521	GB Special Programs	18,400.00	-	414.00	17,986.00	2.25%	2.25%
9340474A	95521	George Read Special Programs	39,425.00	2,460.42	15,557.81	21,406.77	45.70%	39.46%
9340490A	95521	WPHS Special Programs	58,800.00	659.84	13,479.70	44,660.46	24.05%	22.92%
99920300	99999	LEP/ESL	680,000.00	-	241,109.62	438,890.38	35.46%	35.46%
99921050	99999	Special Education Services	450,000.00	120,898.36	213,519.11	115,582.53	74.31%	47.45%
99930200	95454	Private Placement	781,000.00	-	561,770.73	219,229.27	71.93%	71.93%
99930200	99999	In State Tuition	3,060,000.00	594,178.18	778,870.72	1,686,951.10	44.87%	25.45%
99930200	95236	Exceptional Children Payroll	3,420,000.00	-	1,333,092.14	2,086,907.86	38.98%	38.98%
99930300	99546	Assistive Technology	28,000.00	11,207.60	13,650.77	3,141.63	88.78%	48.75%
SUBTOTAL - TUITION			10,038,375	819,477.97	3,733,063.19	5,485,833.84	45.35%	37.19%
See detailed budget	Leach - Special School		8,174,505	199,553.13	4,941,051.15	3,033,900.72	62.89%	60.44%
TOTAL EXPENDITURES			201,845,688	4,262,535	144,153,297	53,429,856	73.53%	71.42%



**COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of March 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	99999	Audit	17,500	-	14,356.47	3,143.53	82.04%	82.04%
		Insurance	356,693	-	356,693.00	-	100.00%	100.00%
		Data Service Center	418,572	-	313,929.00	104,643.00	75.00%	75.00%
		One Time Items	300,000	164,436.58	98,702.60	36,860.82	87.71%	32.90%
		Contingency	100,000	-	-	100,000.00	0.00%	0.00%
TOTAL EXPENDITURES			1,192,765	164,436.58	783,681.07	244,647.35	79.49%	65.70%

CHILD NUTRITION

99960000	95512	Personnel	5,666,555	-	4,380,377.46	1,286,177.54	77.30%	77.30%
99960000	95404	Food	2,426,719	-	2,312,568.22	114,150.78	95.30%	95.30%
99960000	95116	Miscellaneous	65,631	-	45,868.38	19,762.62	69.89%	69.89%
99960000	95493	Supplies	350,000	-	312,872.62	37,127.38	89.39%	89.39%
99960000	99555	Indirect Cost	0	-	-	-	0.00%	0.00%
99960000	99516	Equipment Repair	129,601	-	79,057.12	50,543.88	61.00%	61.00%
99960000	95496	Equipment	164,364	-	45,204.05	119,159.95	27.50%	27.50%
TOTAL EXPENDITURES			8,802,870	0.00	7,175,947.85	1,626,922.15	81.52%	81.52%

TRANSPORTATION

99960300	95512	Personnel	6,464,948		4,789,539.71	1,675,408.29	74.08%	74.08%
99960300	95463	Professional Development	5,000	-	-	5,000.00	0.00%	0.00%
99960300	95481	Contractor Payments	1,409,896		1,410,661.40	(765.40)	100.05%	100.05%
		Homeless runs	1,833,562		2,341,115.48	(507,553.48)	127.68%	127.68%
		Foster Care runs	332,162		425,091.92	(92,929.92)	127.98%	127.98%
99960400	99535	Bus Maintenance	681,470	173,934.32	513,802.31	(6,266.63)	100.92%	75.40%
99960400	95426	Fuel	405,551	108,053.55	480,668.24	(183,170.79)	145.17%	118.52%
99960400		Bus Safety & Security	125,000		125,000.00	-	100.00%	100.00%
99960400	95116	Miscellaneous	80,400	20,917.23	59,035.95	446.82	99.44%	73.43%
		Parkway and Kingswood	-15,000	-	-	(15,000.00)	0.00%	0.00%
		Billing to Leach	-1,059,806	-	-	(1,059,806.00)	0.00%	0.00%
		Other Local Billable Activity	-15,000	-	(58,244.00)	43,244.00	388.29%	388.29%
TOTAL EXPENDITURES			10,248,183	302,905.10	10,086,671.01	-141,393.11	101.38%	98.42%

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

9340514A	99999	Leach Principal's Budget	65,000.00	2,640.19	39,150.65	23,209.16	64.29%	60.23%
9340514A	95254	Vocational Expenses	7,500.00	-	5,361.13	2,138.87	71.48%	71.48%
9340514A	99545	Related Services	9,000.00	187.95	7,948.76	863.29	90.41%	88.32%
9340514A	99546	Assistive Technology	10,000.00	3,829.00	5,688.00	483.00	95.17%	56.88%
9340514A	95468	Summer School	8,500.00	943.86	205.22	7,350.92	13.52%	2.41%
99900300	95228	Substitutes	37,500.00	-	32,980.51	4,519.49	87.95%	87.95%
99900300	99999	General (Incl. Transportation)	1,150,000.00	48,691.88	53,747.90	1,047,560.22	8.91%	4.67%
99940200	99999	Division I Salaries	4,049,000.00	-	2,945,311.17	1,103,688.83	72.74%	72.74%
99940400	99999	Local Salaries & Benefits	2,768,000.00	100,142.11	1,806,876.95	860,980.94	68.90%	65.28%
99960200	95419	Energy/Utilities	58,000.00	43,118.14	43,780.86	(28,899.00)	149.83%	75.48%
99970200	99999	Minor Capital	12,005.00	-	-	12,005.00	0.00%	0.00%
TOTAL EXPENDITURES			8,174,505	199,553.13	4,941,051.15	3,033,900.72	62.89%	60.44%

CONSTRUCTION FUNDS

99970100	99999	Major Cap (New Leach Building)	4,000,000	1,288,000	2,684,620	27,380.25	99.32%	67.12%
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COLONIAL SCHOOL DISTRICT
BUDGET VARIANCE REPORT FISCAL YEAR 2023 as of March 2023
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	\$779,646.48	\$49,711.98	\$169,883.89	\$67,678.36
December	\$597,543.44	\$42,628.33	\$145,857.15	\$58,358.98
January	\$199,016.93	\$11,742.31	\$39,346.36	\$14,583.32
February	\$130,884.69	\$6,687.76	\$22,365.06	\$8,226.13
March	\$287,596.24	\$20,124.08	\$66,871.14	\$23,985.91
April				
May				
June				
Transfers to Leach				
Sr Citizen Prop Relief				
Total Collected	48,920,681.52	3,034,704.28	10,454,589.59	4,284,303.89
Budget	49,590,347	3,122,818	10,773,722	4,434,401
% Collected	98.65%	97.18%	97.04%	96.62%

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	779,646.48
December	221,914.33	476,163.83	597,543.44
January	497,688.34	330,930.92	199,016.93
February	323,948.16	344,625.45	130,884.69
March	295,745.71	264,426.66	287,596.24
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	48,920,681.52
Projected Tax Receipts	48,494,822	48,965,924	49,590,347.00
% of Annual Tax Collections	99.73%	103.56%	98.65%



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

Grantor/Donor Received in Fiscal Year 2023	School	Date Received	Amount Received	Encumbered & Spent to Date
First State Brewing Company	COL		1,500.00	0.00
Christina Hasel Fund	EIS		1,000.00	0.00
Dupont	WP		5,000.00	0.00
Discover	DIS		30,000.00	0.00
Total			37,500.00	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

Funds expire 09/30/23

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	\$2,350,154.75	\$588,826.45	\$2,703,888.80	\$664,460.00	37.3%	52.2%
Educational Technology- Supplies	5600	\$1,035,000.00	\$0.00	\$0.00	\$1,035,000.00	\$ -	0.0%	100.0%
Educational Technology- Capital Outlay	5700	\$1,881,900.00	\$0.00	\$0.00	\$1,463,000.00	\$ 418,900.00	0.0%	77.7%
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	\$2,350,154.75	\$1,657,494.63	\$5,291,576.14	\$4,353,269.48	17.2%	50.9%

ESSER III Spending

Focus Areas	Account Code	TOTAL	Total	Remaining			Funds expire 09/30/24	
		ALLOCATION	Encumbered	Spent in FY 22	Expended YTD	Balance	Obligated	Percent Spent
Air Quality Projects - Contractual	5500	\$14,639,888.90	\$ 4,071,145.00	\$0.00	\$454,290.00	\$ 10,114,453.90	27.8%	3.1%
Educational Technology- Contractual	5500	\$180,000.00	\$ 4,092.83	\$74,245.17	\$79,465.51	\$ 22,196.49	2.3%	85.4%
Educational Technology- Supplies	5600	\$525,000.00	\$ -	\$0.00	\$525,000.00	\$ -	0.0%	100.0%
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	\$714,377.12	\$ -	\$103,898.05	\$173,393.47	\$ 437,085.60	0.0%	38.8%
Learning Loss - OECs	5200	\$278,503.16	\$ -	\$58,583.15	\$52,976.90	\$ 166,943.11	0.0%	40.1%
Learning Loss - Contractual	5500	\$2,742,400.00	\$ 492,301.93	\$1,485,268.27	\$701,043.29	\$ 63,786.51	18.0%	79.7%
Learning Loss - Supplies	5600	\$3,264,594.65	\$ 358.80	\$635,994.47	\$3,021,595.69	\$ (393,354.31)	0.0%	112.0%
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	\$127,536.09	\$ 253,870.26	0.0%	45.7%
Other Activities - OECs	5200	\$154,869.95	\$ -	\$41,637.66	\$69,047.41	\$ 44,184.88	0.0%	71.5%
Preparedness and Response - Salaries	5100	\$259,600.72	\$ -	\$90,893.68	\$76,677.69	\$ 92,029.35	0.0%	64.5%
Preparedness and Response - OECs	5200	\$130,953.80	\$ -	\$36,925.08	\$25,064.56	\$ 68,964.16	0.0%	47.3%
Implement DPH Protocols - Contractual	5500	\$630,000.00	\$ -	\$360,238.75	\$91,090.02	\$ 178,671.23	0.0%	71.6%
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	\$7,312.37	\$ 1,307,389.75	0.0%	0.6%
Summer Learning - OECs	5200	\$435,297.00	\$ -	\$0.00	\$1,703.52	\$ 433,593.48	0.0%	0.4%
Summer Learning- Travel	5400	\$6,400.00	\$ -	\$0.00	\$2,432.43	\$ 3,967.57	0.0%	38.0%
Summer Learning - Contractual	5500	\$1,798,600.00	\$ 561,174.88	\$18,091.50	\$527,565.62	\$ 691,768.00	31.2%	30.3%
Summer Learning - Supplies	5600	\$20,000.00	\$ -		\$12,584.51	\$ 7,415.49	0.0%	62.9%
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	\$ 207,966.73	\$21,272.18	\$288,654.47	\$ 458,906.62	21.3%	31.7%
		\$30,671,394.00	\$5,337,040.17	\$3,366,369.16	\$7,421,239.75	\$14,546,744.92	17.4%	35.2%