



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

|                                    |  |
|------------------------------------|--|
| Prepared By:                       | Colonial School District Business Office |
| Budget Oversight Committee Review: | 3-Oct-23                                 |
| Board of Education Approval:       | 10-Oct-23                                |
| Portion of Fiscal Year Expired:    | 17%                                      |

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



|   | Board<br>Approved<br>Budget | Receipt<br>to Date    | Percent<br>Received | Variance               |
|---|-----------------------------|-----------------------|---------------------|------------------------|
| <b><u>DISCRETIONARY STATE REVENUE</u></b> |                             |                       |                     |                        |
| 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)           |
| <b>SUBTOTAL</b>                           | <b>7,712,218.54</b>         | <b>6,474,107.00</b>   | <b>83.95%</b>       | <b>(1,238,111.54)</b>  |
| <b><u>RESTRICTED STATE REVENUE</u></b>    |                             |                       |                     |                        |
| 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                | 4,068,800.06          | 95.81%              | (177,911.80)           |
| 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)           |
| <b>SUBTOTAL</b>                           | <b>113,992,734.13</b>       | <b>94,259,631.82</b>  | <b>82.69%</b>       | <b>(19,733,102.31)</b> |
| Operational budget reduction              | (1,755,435.00)              |                       |                     |                        |
| <b>TOTAL STATE REVENUE</b>                | <b>121,704,952.67</b>       | <b>100,733,738.82</b> | <b>82.77%</b>       | <b>(20,971,213.85)</b> |

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



|   | <b>Board<br/>Approved<br/>Budget</b> | <b>Receipt<br/>to Date</b> | <b>Percent<br/>Received</b> | <b>Variance</b>        |
|---|--------------------------------------|----------------------------|-----------------------------|------------------------|
| <b><u>DISCRETIONARY LOCAL REVENUE</u></b> |                                      |                            |                             |                        |
| Current Expense Tax Receipts              | 50,593,526.00                        | 951,235.86                 | 1.88%                       | (49,642,290.14)        |
| Interest                                  | 1,250,000.00                         | 311,997.13                 | 24.96%                      | (938,002.87)           |
| Athletics                                 | 25,500.00                            | -                          | 0.00%                       | (25,500.00)            |
| Indirect Costs                            | 1,250,000.00                         | 357,084.20                 | 28.57%                      | (892,915.80)           |
| CSCRP                                     | 95,000.00                            | -                          | 0.00%                       | (95,000.00)            |
| Building Rental                           | 20,000.00                            | 350.00                     | 1.75%                       | (19,650.00)            |
| <b>SUBTOTAL</b>                           | <b>53,234,026.00</b>                 | <b>1,620,667.19</b>        | <b>3.04%</b>                | <b>(51,613,358.81)</b> |
| <b><u>RESTRICTED LOCAL REVENUE</u></b>    |                                      |                            |                             |                        |
| Debt Service Tax Receipts                 | \$2,201,271                          | 39,400.89                  | 1.79%                       | (2,161,870.11)         |
| Tuition Tax Receipts                      | \$7,998,485                          | 167,121.33                 | 2.09%                       | (7,831,363.67)         |
| John G. Leach (tuition revenue)           | \$1,750,000                          | -                          | 0.00%                       | (1,750,000.00)         |
| Minor Capital Tax Receipts                | \$2,666,682                          | 54,892.80                  | 2.06%                       | (2,611,789.20)         |
| Technology Maintenance Match              | \$477,990                            | -                          | 0.00%                       | (477,990.00)           |
| Cafeteria                                 | \$6,140,000                          | 129,017.24                 | 2.10%                       | (6,010,982.76)         |
| 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                            | 122,766.62                 | 25.85%                      | (352,233.38)           |
| Restricted Reserve Funds                  | \$5,616,819                          | -                          | 0.00%                       | (5,616,819.00)         |
| <b>SUBTOTAL</b>                           | <b>27,796,624.00</b>                 | <b>614,320.75</b>          | <b>2.21%</b>                | <b>(27,182,303.25)</b> |
| <b><u>OTHER LOCAL FUNDS</u></b>           |                                      |                            |                             |                        |
| Charter                                   | (10,244,000.00)                      | -                          | 0.00%                       | 10,244,000.00          |
| Choice                                    | (2,175,000.00)                       | -                          | 0.00%                       | 2,175,000.00           |
| Reserve funds                             | 7,710,724.00                         | -                          | 0.00%                       | (7,710,724.00)         |
| <b>SUBTOTAL</b>                           | <b>(4,708,276.00)</b>                | <b>-</b>                   | <b>0.00%</b>                | <b>4,708,276.00</b>    |
| <b>TOTAL LOCAL REVENUE</b>                | <b>76,322,374.00</b>                 | <b>2,234,987.94</b>        | <b>2.93%</b>                | <b>(74,087,386.06)</b> |

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



|                               | <b>Board<br/>Approved<br/>Budget</b> | <b>Receipt<br/>to Date</b> | <b>Percent<br/>Received</b> | <b>Variance</b>         |
|-------------------------------|--------------------------------------|----------------------------|-----------------------------|-------------------------|
| <b><u>FEDERAL REVENUE</u></b> |                                      |                            |                             |                         |
| 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)            |
| <b>TOTAL FEDERAL REVENUE</b>  | <b>9,793,830</b>                     | <b>336,179.69</b>          | <b>3.43%</b>                | <b>(9,457,650.31)</b>   |
| <b>TOTAL REVENUE</b>          | <b>207,821,157</b>                   | <b>103,304,906.45</b>      | <b>49.71%</b>               | <b>(104,516,250.22)</b> |



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

| <b>EXPENDITURES</b>                 |                         |                              | <b>Board Approved<br/>Budget</b> | <b>Encumbrance</b> | <b>Expenditures</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |
|-------------------------------------|-------------------------|------------------------------|----------------------------------|--------------------|---------------------|------------------------------|------------------------------|--------------------------|
| <u>Operating<br/>Unit</u>           | <u>Program<br/>Code</u> |                              |                                  |                    |                     |                              |                              |                          |
| <b>DISCRETIONARY SCHOOL BUDGETS</b> |                         |                              |                                  |                    |                     |                              |                              |                          |
| 9340410A                            | 99999                   | Carrie Downie Elementary     | 40,648                           | 2,645.83           | 2,730.90            | 35,270.87                    | 13.23%                       | 6.72%                    |
| 9340412A                            | 99999                   | Castle Hills Elementary      | 55,526                           | 21,674.35          | 13,921.61           | 19,930.44                    | 64.11%                       | 25.07%                   |
| 9340418A                            | 99999                   | Pleasantville Elementary     | 41,654                           | 6,061.10           | 8,071.73            | 27,520.97                    | 33.93%                       | 19.38%                   |
| 9340420A                            | 99999                   | Wilmington Manor Elementary  | 36,742                           | 7,243.27           | 23,258.63           | 6,239.70                     | 83.02%                       | 63.30%                   |
| 9340420A                            | 95021                   | Virtual Academy @ Wilm Manor | 5,500                            | 514.26             | 2,985.00            | 2,000.74                     | 63.62%                       | 54.27%                   |
| 9340422A                            | 99999                   | Wilbur Elementary            | 115,553                          | 25,242.35          | 20,761.35           | 69,549.10                    | 39.81%                       | 17.97%                   |
| 9340427A                            | 99999                   | Southern Elementary          | 83,183                           | 21,106.05          | 6,112.49            | 55,964.86                    | 32.72%                       | 7.35%                    |
| 9340432A                            | 99999                   | New Castle Elementary        | 45,680                           | 28,474.40          | 772.66              | 16,433.34                    | 64.03%                       | 1.69%                    |
| 9340456A                            | 99999                   | Eisenberg Elementary         | 45,416                           | 14,507.31          | 6,832.67            | 24,075.82                    | 46.99%                       | 15.04%                   |
| 9340470A                            | 99999                   | Gunning Bedford Middle       | 109,465                          | 37,277.75          | 2,430.17            | 69,757.28                    | 36.27%                       | 2.22%                    |
| 9340474A                            | 99999                   | George Read Middle           | 81,308                           | 26,306.95          | 3,179.08            | 51,821.77                    | 36.26%                       | 3.91%                    |
| 9340476A                            | 99999                   | McCullough Middle            | 84,699                           | 23,919.70          | 16,760.84           | 44,018.46                    | 48.03%                       | 19.79%                   |
| 9340490A                            | 95048                   | William Penn - ROTC          | 11,000                           | -                  | -                   | 11,000.00                    | 0.00%                        | 0.00%                    |
| 9340490A                            | 95073                   | William Penn - Music Choir   | 30,000                           | 4,962.56           | 3,556.64            | 21,480.80                    | 28.40%                       | 11.86%                   |
| 9340490A                            | 95437                   | William Penn - Library       | 18,000                           | -                  | -                   | 18,000.00                    | 0.00%                        | 0.00%                    |
| 9340490A                            | 95602                   | William Penn - Athletics     | 195,000                          | 42,655.80          | 9,395.81            | 142,948.39                   | 26.69%                       | 4.82%                    |
| 9340490A                            | 99999                   | William Penn High School     | 267,617                          | 92,935.12          | 21,809.11           | 152,872.57                   | 42.88%                       | 8.15%                    |
| <b>SUBTOTAL</b>                     |                         |                              | <b>1,266,991</b>                 | <b>355,526.80</b>  | <b>142,578.69</b>   | <b>768,885.11</b>            | <b>39.31%</b>                | <b>11.25%</b>            |



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

| <b>EXPENDITURES</b>                              |                         | <b>Board Approved<br/>Budget</b> | <b>Encumbrance</b> | <b>Expenditures</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |        |
|--|-------------------------|----------------------------------|--------------------|---------------------|------------------------------|------------------------------|--------------------------|--------|
| <u>Operating<br/>Unit</u>                        | <u>Program<br/>Code</u> |                                  |                    |                     |                              |                              |                          |        |
| <b>DISCRETIONARY DIVISION/DEPARTMENT BUDGETS</b> |                         |                                  |                    |                     |                              |                              |                          |        |
| 99900000   | 99999                   | Board of Education               | 30,000             | -                   | 1,298.01                     | 28,701.99                    | 4.33%                    | 4.33%  |
| 99900100   | 99999                   | Legal                            | 50,000             | -                   | 15,154.12                    | 34,845.88                    | 30.31%                   | 30.31% |
| 99900300   | 95228                   | Substitutes & Homebound          | 2,000,000          | 2,432,883.28        | 74,873.39                    | (507,756.67)                 | 125.39%                  | 3.74%  |
| 99900300   | 95494                   | Teacher of the Year              | 13,000             | -                   | -                            | 13,000.00                    | 0.00%                    | 0.00%  |
| 99900300   | 99999                   | General District Expenses        | 1,223,800          | -                   | 45,054.06                    | 1,178,746.38                 | 3.68%                    | 3.68%  |
| 99910000   | 95052                   | Marketing                        | 81,500             | 22,391.00           | 13,417.19                    | 45,691.81                    | 43.94%                   | 16.46% |
| 99910000   | 99999                   | Public Communications            | 15,000             | -                   | 4,130.19                     | 10,869.81                    | 27.53%                   | 27.53% |
| 99910010   | 95411                   | Copy Center                      | 165,000            | 150,113.19          | 50,855.17                    | (35,968.36)                  | 121.80%                  | 30.82% |
| 99910010   | 99999                   | District Administration          | 210,000            | 122,252.61          | 51,788.99                    | 35,958.40                    | 82.88%                   | 24.66% |
| 99910100   | 99999                   | Superintendent                   | 33,000             | 406.08              | 1,791.48                     | 30,802.44                    | 6.66%                    | 5.43%  |
| 99910100   | 16301                   | Equity                           | 70,500             | -                   | -                            | 70,500.00                    | 0.00%                    | 0.00%  |
| 99910100   | 3P27G                   | Strategic Planning               | 30,000             | -                   | -                            | 30,000.00                    | 0.00%                    | 0.00%  |
| 99970675   | 95430                   | Elementary Wellness              | 500,000            | -                   | -                            | 500,000.00                   | 0.00%                    | 0.00%  |
| 99920000   | 99999                   | Curriculum/Instruction           | 112,500            | 818.34              | 12,568.58                    | 99,113.08                    | 11.90%                   | 11.17% |
| 99920000   | 95435                   | Common Core/Curriculum           | 225,000            | 6,415.51            | 31,882.67                    | 186,701.82                   | 17.02%                   | 14.17% |
| 99920000   | 90850                   | Music/Art Curriculum             | 60,000             | 9,371.42            | 751.07                       | 49,877.51                    | 16.87%                   | 1.25%  |



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

| <b>EXPENDITURES</b>                             |                               |                           | <b>Board Approved<br/>Budget</b> | <b>Encumbrance</b>  | <b>Expenditures</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |
|---|-------------------------------|---------------------------|----------------------------------|---------------------|---------------------|------------------------------|------------------------------|--------------------------|
| <u>Operating</u><br><u>Unit</u>                 | <u>Program</u><br><u>Code</u> |                           |                                  |                     |                     |                              |                              |                          |
| 99920100  | 99999                         | Discipline Programs       | 375,000                          | 30,000.00           | 82,750.00           | 262,250.00                   | 30.07%                       | 22.07%                   |
| 99920110  | 99519                         | Security/Constables       | 515,000                          | -                   | 78,451.20           | 436,548.80                   | 15.23%                       | 15.23%                   |
| 99920700  | 99999                         | Middle school Athletics   | 51,000                           | -                   | 2,390.00            | 48,610.00                    | 4.69%                        | 4.69%                    |
| 99920900  | 99999                         | Library                   | 36,278                           | -                   | -                   | 36,278.00                    | 0.00%                        | 0.00%                    |
| 99930300  | 99999                         | Student Services          | 200,000                          | -                   | 1,324.14            | 198,675.86                   | 0.66%                        | 0.66%                    |
| 99930400  | 99999                         | Behavioral Health         | 70,000                           | 29.01               | 2,982.52            | 66,988.47                    | 4.30%                        | 4.26%                    |
| 99940000  | 99999                         | Business Office           | 37,500                           | -                   | 12,844.57           | 24,655.43                    | 34.25%                       | 34.25%                   |
| 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                           | 9,747.77            | 380.35              | 26,871.88                    | 27.37%                       | 1.03%                    |
| 99950000  | 95459                         | Recruiting                | 15,000                           | 1,802.50            | 1,659.95            | 11,537.55                    | 23.08%                       | 11.07%                   |
| 99940050  | 99999                         | Facilities Maintenance    | 1,060,000                        | 248,336.91          | 163,474.08          | 648,189.01                   | 38.85%                       | 15.42%                   |
| 99960200  | 99531                         | Custodial Services        | 755,000                          | 199,220.98          | 115,538.05          | 440,240.97                   | 41.69%                       | 15.30%                   |
| 99970680  | 99999                         | School Supervision        | 42,000                           | -                   | 6,399.02            | 35,600.98                    | 15.24%                       | 15.24%                   |
| 99970680  | 95488                         | Visiting Teachers         | 2,900                            | -                   | 80.62               | 2,819.38                     | 2.78%                        | 2.78%                    |
| 99970680  | 99569                         | Digital Learning          | 50,000                           | -                   | -                   | 50,000.00                    | 0.00%                        | 0.00%                    |
| <b>SUBTOTAL - DISCRETIONARY</b>                 |                               |                           | <b>54,970,978</b>                | <b>7,312,069.99</b> | <b>8,670,899.01</b> | <b>38,938,009.44</b>         | <b>29.08%</b>                | <b>15.77%</b>            |
| <b>RESTRICTED FUNDING WITH LOCAL INVESTMENT</b> |                               |                           |                                  |                     |                     |                              |                              |                          |
| 99940810  | 99999                         | Tech Equipment & Repair   | 2,042,000                        | 191,869.02          | 683,324.60          | 1,166,806.38                 | 42.86%                       | 33.46%                   |
| 99960200  | 95419                         | Energy/Utilities          | 2,420,000                        | 1,401,109.19        | 703,693.44          | 315,197.37                   | 86.98%                       | 29.08%                   |
| 99960400  | 99999                         | Transportation            | 13,200,000                       | -                   | 1,234,678.58        | 11,965,321.42                | 9.35%                        | 9.35%                    |
| <b>SUBTOTAL - RESTRICTED/LOCAL</b>              |                               |                           | <b>17,662,000</b>                | <b>1,592,978.21</b> | <b>2,621,696.62</b> | <b>13,447,325.17</b>         | <b>23.86%</b>                | <b>14.84%</b>            |



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

| <b>EXPENDITURES</b>             |                         | <b>Board Approved<br/>Budget</b>  | <b>Encumbrance</b> | <b>Expenditures</b>  | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |        |
|---------------------------------|-------------------------|-----------------------------------|--------------------|----------------------|------------------------------|------------------------------|--------------------------|--------|
| <u>Operating<br/>Unit</u>       | <u>Program<br/>Code</u> |                                   |                    |                      |                              |                              |                          |        |
| <b>OTHER RESTRICTED BUDGETS</b> |                         |                                   |                    |                      |                              |                              |                          |        |
| 99920110                        | 95064                   | State Security Grant              | 675,013.00         | 2,000.00             | 18,438.52                    | 654,574.48                   | 3.03%                    | 2.73%  |
| 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             | 6,726.91                     | 16,672.34                    | 33.31%                   | 26.91% |
| 99921000                        | 95512                   | Opportunity Funds Personnel       | 2,980,000.00       | -                    | 147,750.62                   | 2,832,249.38                 | 4.96%                    | 4.96%  |
| 99921000                        | 99999                   | Opportunity Funds Programming     | 1,006,734.00       | 90,000.00            | 76,380.00                    | 840,354.00                   | 16.53%                   | 7.59%  |
| 99921000                        | 95063                   | Opp Funds Mental Health & Reading | 1,077,109.00       | -                    | 37,829.44                    | 1,039,279.56                 | 3.51%                    | 3.51%  |
| 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          | -                    | -                            | 35,000.00                    | 0.00%                    | 0.00%  |
| 99960000                        | 99999                   | Child Nutrition Operations        | 9,500,000.00       | -                    | 1,075,537.23                 | 8,424,462.77                 | 11.32%                   | 11.32% |
| 99970000                        | 99999                   | Debt Service                      | 4,221,062.00       | -                    | 1,098,888.93                 | 3,122,173.07                 | 26.03%                   | 26.03% |
| 99970680                        | 95063                   | SSBG K-4 Reading                  | 172,310.00         | -                    | 14,939.37                    | 157,370.63                   | 8.67%                    | 8.67%  |
| 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         | -                    | 54,639.51                    | 307,860.49                   | 3.88%                    | 3.88%  |
| <b>SUBTOTAL - RESTRICTED</b>    |                         | <b>119,174,990.90</b>             | <b>105,026.43</b>  | <b>16,329,825.97</b> | <b>102,740,138.50</b>        | <b>13.79%</b>                | <b>13.70%</b>            |        |





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

| <b>EXPENDITURES</b>                      |                               | <b>Board Approved<br/>Budget</b> | <b>Encumbrance</b> | <b>Expenditures</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |               |
|--|-------------------------------|----------------------------------|--------------------|---------------------|------------------------------|------------------------------|--------------------------|---------------|
| <u>Operating<br/>Unit</u>                | <u>Program<br/>Code</u>       |                                  |                    |                     |                              |                              |                          |               |
| <b>RESTRICTED TUITION FUNDED BUDGETS</b> |                               |                                  |                    |                     |                              |                              |                          |               |
| 99970600                                 | 95030                         | Preschool                        | 65,700             | 11,630.00           | 3,503.97                     | 50,566.03                    | 23.03%                   | 5.33%         |
| 99970600                                 | 99532                         | PreK General Expenses            | 1,390,500          | 227,226.82          | 141,197.79                   | 1,022,075.39                 | 26.50%                   | 10.15%        |
| 9340427A                                 | 95521                         | Southern Special Programs        | 71,775             | 26,467.40           | 3,106.24                     | 42,201.36                    | 41.20%                   | 4.33%         |
| 9340470A                                 | 95521                         | GB Special Programs              | 16,560             | 788.86              | -                            | 15,771.14                    | 4.76%                    | 0.00%         |
| 9340474A                                 | 95521                         | George Read Special Programs     | 35,483             | 7,771.05            | 171.50                       | 27,539.95                    | 22.38%                   | 0.48%         |
| 9340490A                                 | 95521                         | WPHS Special Programs            | 52,920             | 2,151.04            | -                            | 50,768.96                    | 4.06%                    | 0.00%         |
| 99920300                                 | 99999                         | LEP/ESL                          | 680,000            | -                   | 49,659.80                    | 630,340.20                   | 7.30%                    | 7.30%         |
| 99921050                                 | 99999                         | Special Education Services       | 400,000            | 63,716.58           | -                            | 336,283.42                   | 15.93%                   | 0.00%         |
| 99930200                                 | 95454                         | Private Placement                | 770,000            | -                   | 84,546.54                    | 685,453.46                   | 10.98%                   | 10.98%        |
| 99930200                                 | 99999                         | In State Tuition                 | 1,750,000          | 459,853.50          | 34,306.71                    | 1,255,839.79                 | 28.24%                   | 1.96%         |
| 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%         |
| <b>SUBTOTAL - TUITION</b>                |                               |                                  | <b>7,460,938</b>   | <b>799,605.25</b>   | <b>592,527.04</b>            | <b>6,068,805.21</b>          | <b>18.66%</b>            | <b>7.94%</b>  |
| See detailed budget                      | <b>Leach - Special School</b> |                                  | <b>13,693</b>      | <b>264,160.36</b>   | <b>1,138,296.42</b>          | <b>(1,388,763.78)</b>        | 10242.14%                | 8312.98%      |
| <b>TOTAL EXPENDITURES</b>                |                               |                                  | <b>200,549,590</b> | <b>10,429,367</b>   | <b>29,495,824</b>            | <b>160,624,400</b>           | <b>19.91%</b>            | <b>14.71%</b> |



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of August 2023  
DETAIL COST CENTERS**

**EXPENDITURES**

| <u>Operating</u>   | <u>Program</u> |                                | <b>Board<br/>Budget</b> | <b>Encumbrance</b> | <b>Expenditures</b> | <b>Remaining<br/>Balance</b> | <b>Percent<br/>Obligated</b> | <b>Percent<br/>Spent</b> |
|--|----------------|--------------------------------|-------------------------|--------------------|---------------------|------------------------------|------------------------------|--------------------------|
| <b>General District Expenses - Summarized on page 6 - Detail of budget</b> |                |                                |                         |                    |                     |                              |                              |                          |
| 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                 | -                  | -                   | 418,572.00                   | 0.00%                        | 0.00%                    |
| 99900300   | 99999          | One Time Items                 | 300,000                 | -                  | 11,333.06           | 288,666.94                   | 3.78%                        | 3.78%                    |
|  |                | Contingency                    | 100,000                 | -                  | -                   | 100,000.00                   | 0.00%                        | 0.00%                    |
| <b>TOTAL EXPENDITURES</b>  |                |                                | <b>1,223,800</b>        | <b>-</b>           | <b>45,054.06</b>    | <b>1,178,746.38</b>          | <b>3.68%</b>                 | <b>3.68%</b>             |
| <b>JOHN G. LEACH - Summarized on page 8 - Detail of budget</b>             |                |                                |                         |                    |                     |                              |                              |                          |
| 9340514A   | 99999          | Leach Principal's Budget       | 58,500                  | 2,066.39           | 4,586.91            | 51,846.70                    | 11.37%                       | 7.84%                    |
| 9340514A   | 95254          | Vocational Expenses            | 7,500                   | -                  | 3,122.63            | 4,377.37                     | 41.64%                       | 41.64%                   |
| 9340514A   | 99545          | Related Services               | 9,000                   | 7,369.79           | 56.20               | 1,574.01                     | 82.51%                       | 0.62%                    |
| 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                  | -                  | -                   | 50,000.00                    | 0.00%                        | 0.00%                    |
| 99900300   | 99999          | General (Incl. Transportation) | 100,000                 | 173,390.00         | 19,521.36           | (92,911.36)                  | 192.91%                      | 19.52%                   |
| 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%                    |
| <b>TOTAL EXPENDITURES</b>  |                |                                | <b>7,285,259.41</b>     | <b>264,160.36</b>  | <b>1,138,296.42</b> | <b>5,882,802.63</b>          | <b>19.25%</b>                | <b>15.62%</b>            |
| <b>CONSTRUCTION FUNDS</b>  |                |                                |                         |                    |                     |                              |                              |                          |
| 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 August 2023  
LOCAL TAX COLLECTIONS**

| <b>Month</b>           | <b>Current Expense</b> | <b>Debt Service</b> | <b>Tuition</b>    | <b>MCI</b>       |
|------------------------|------------------------|---------------------|-------------------|------------------|
| 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              |                        |                     |                   |                  |
| October                |                        |                     |                   |                  |
| November               |                        |                     |                   |                  |
| December               |                        |                     |                   |                  |
| January                |                        |                     |                   |                  |
| February               |                        |                     |                   |                  |
| March                  |                        |                     |                   |                  |
| April                  |                        |                     |                   |                  |
| May                    |                        |                     |                   |                  |
| June                   |                        |                     |                   |                  |
| Transfers to Leach     |                        |                     |                   |                  |
| Sr Citizen Prop Relief |                        |                     |                   |                  |
| <b>Total Collected</b> | <b>951,235.86</b>      | <b>39,400.89</b>    | <b>167,121.33</b> | <b>54,892.80</b> |
| <b>Budget</b>          | <b>50,593,526</b>      | <b>2,201,271</b>    | <b>9,748,485</b>  | <b>3,144,672</b> |
| <b>% Collected</b>     | <b>1.88%</b>           | <b>1.79%</b>        | <b>1.71%</b>      | <b>1.75%</b>     |

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**

| <b>Month</b>                | <b>Fiscal Year 2022</b> | <b>Fiscal Year 2023</b> | <b>Fiscal Year 2024</b> |
|-----------------------------|-------------------------|-------------------------|-------------------------|
| 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            | 0.00                    |
| 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           | 951,235.86              |
| Projected Tax Receipts      | 48,965,924              | 49,590,347.00           | 50,593,526.00           |
| % of Annual Tax Collections | 103.56%                 | 102.73%                 | 2%                      |



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of August 2023  
ESSER GRANTS AND DONATIONS**

| <b>Grantor/Donor<br/>Received in Fiscal Year 2024</b> | <b>School</b> | <b>Date Received</b> | <b>Amount<br/>Received</b> | <b>Encumbered &amp;<br/>Spent to Date</b> |
|---|---------------|----------------------|----------------------------|---|
| Corteva   | WPHS          | Aug-23               | 5,000.00                   | 0.00                                      |
|   |               |                      |                            | 0.00                                      |
|   |               |                      |                            | 0.00                                      |
|   |               |                      |                            | 0.00                                      |
| <b>Total</b>  |               |                      | <b>5,000.00</b>            | <b>0.00</b>                               |

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**

| <b>Focus Areas</b>                    | <b>Account Code</b> | <b>TOTAL ALLOCATION</b> | <b>Total Encumbered</b> | <b>Spent through FY 23</b> | <b>Expended YTD</b>   | <b>Remaining Balance</b> | <b>Percent Obligated</b> | <b>Percent Spent</b> |
|---------------------------------------|---------------------|-------------------------|-------------------------|----------------------------|-----------------------|--------------------------|--------------------------|----------------------|
| 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          | \$800,476.77            | \$5,264,415.40             | \$695,430.30          | -\$452,992.47            | 12.7%                    | 94.5%                |
| Educational Technology- Supplies      | 5600                | \$1,916,000.00          | \$14,880.02             | \$1,560,000.00             | \$404,019.98          | \$ (62,900.00)           | 0.8%                     | 102.5%               |
| 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            | \$17,935.48             | \$0.00                     | \$182,064.52          | \$ -                     | 9.0%                     | 91.0%                |
| Learning Loss - Supplies              | 5600                | \$2,921,059.00          | \$0.00                  | \$0.00                     | \$0.00                | \$ 2,921,059.00          | 0.00%                    | 0.0%                 |
| Indirect Costs                        | 5560                | \$745,000.00            | \$0.00                  | \$0.00                     | \$292,409.10          | \$ 452,590.90            | 0.0%                     | 39.2%                |
|                                       |                     | <b>\$13,652,495.00</b>  | <b>\$833,292.27</b>     | <b>\$7,824,415.40</b>      | <b>\$1,573,923.90</b> | <b>\$3,420,863.43</b>    | <b>6.1%</b>              | <b>68.8%</b>         |



**COLONIAL SCHOOL DISTRICT  
BUDGET VARIANCE REPORT FISCAL YEAR 2024 as of August 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        | \$ 2,016,962.15       | \$ 414,678.20          | \$2,155,236.68        | \$ 10,053,011.87       | 13.8%                 | 17.6%         |
| Educational Technology- Contractual       | 5500         | \$180,000.00           | \$ 4,092.83           | \$ 153,710.68          | \$0.00                | \$ 22,196.49           | 2.3%                  | 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          | \$44,290.91           | \$ 349,704.76          | 0.0%                  | 51.0%         |
| Learning Loss - OECs                      | 5200         | \$278,503.16           | \$ -                  | \$ 128,396.15          | \$10,059.09           | \$ 140,047.92          | 0.0%                  | 49.7%         |
| Learning Loss - Contractual               | 5500         | \$2,742,400.00         | \$ 342,064.52         | \$ 2,503,208.76        | \$200,542.00          | \$ (303,415.28)        | 12.5%                 | 98.6%         |
| Learning Loss - Supplies                  | 5600         | \$3,264,594.65         | \$ 90.50              | \$ 3,657,870.15        | \$0.00                | \$ (393,366.00)        | 0.0%                  | 112.0%        |
| Mental Health - Contractual               | 5500         | \$300,000.00           | \$ 104,565.60         | \$ 152,480.00          | \$0.00                | \$ 42,954.40           | 34.9%                 | 50.8%         |
| Other Activities - Salaries               | 5100         | \$467,743.72           | \$ -                  | \$ 255,416.98          | \$24,554.66           | \$ 187,772.08          | 0.0%                  | 59.9%         |
| Other Activities - OECs                   | 5200         | \$154,869.95           | \$ -                  | \$ 133,438.02          | \$14,651.09           | \$ 6,780.84            | 0.0%                  | 95.6%         |
| Preparedness and Response - Salaries      | 5100         | \$259,600.72           | \$ -                  | \$ 194,399.01          | \$15,330.08           | \$ 49,871.63           | 0.0%                  | 80.8%         |
| Preparedness and Response - OECs          | 5200         | \$130,953.80           | \$ -                  | \$ 70,750.10           | \$5,072.03            | \$ 55,131.67           | 0.0%                  | 57.9%         |
| Implement DPH Protocols - Contractual     | 5500         | \$630,000.00           | \$ 147,000.00         | \$ 482,020.08          | \$402.00              | \$ 577.92              | 23.3%                 | 76.6%         |
| 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         | \$ 84,946.05          | \$ 1,058,726.38        | \$249,103.51          | \$ 405,824.06          | 4.7%                  | 72.7%         |
| Summer Learning - Supplies                | 5600         | \$20,000.00            | \$ 335.12             | \$ 15,733.50           | \$1,663.84            | \$ 2,267.54            | 1.7%                  | 87.0%         |
| 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%         |
|   |              | <b>\$30,671,394.00</b> | <b>\$2,934,862.67</b> | <b>\$13,058,737.32</b> | <b>\$2,475,033.33</b> | <b>\$12,202,760.68</b> | <b>9.6%</b>           | <b>50.6%</b>  |