



COLONIAL SCHOOL DISTRICT

FISCAL YEAR 2010

BUDGET VARIANCE REPORT AS OF
June 30, 2010

August 11, 2010
Prepared By: Karen S. Thorpe
Director of Business

**Board Approved Budget - Fiscal Year Ending June 30, 2010
Revenue Budget**

**Division - 34 Colonial School District
For the Month Ending June 2010**

	Board Approved Budget	Receipt To Date	Percent Received	Anticipated Receipts Remaining
STATE FUNDS				
Division I - Title 14, Chapter 13	49,233,000.00	48,319,078.00	98.1%	913,922.00
Division II	3,705,000.00	3,690,548.00	99.6%	14,452.00
Division III	4,265,700.00	4,492,658.00	105.3%	0.00
Other State Funds	7,089,100.00	5,592,887.69	78.9%	1,496,212.31
Total State Funds	64,292,800.00	62,095,171.69	96.6%	2,424,586.31
LOCAL FUNDS				
Current Operations	28,100,000.00	28,113,359.11	100.0%	-13,359.11
Tuition	6,220,000.00	6,137,844.96	98.7%	82,155.04
Minor Capital Improvements	377,400.00	377,400.00	100.0%	0.00
Debt Service	5,722,800.00	5,685,423.16	99.3%	37,376.84
Other Local Funds	9,102,200.00	4,714,992.91	51.8%	4,387,207.09
Total Local Funds	49,522,400.00	45,029,020.14	90.9%	4,493,379.86
Federal Funds	17,526,700.00	12,003,756.98	68.5%	5,522,943.02
Construction	25,221,600.00	20,086,107.00	79.6%	0.00
Debt Service - State Share	10,741,800.00	10,741,832.29	100.0%	0.00
Minor Cap - State Share	566,100.00	566,083.00	100.0%	0.00
All Funds Total	167,871,400.00	150,521,971.10	89.7%	12,440,909.19

Board Approved Budget - Fiscal Year Ending June 30, 2010
Expenditure Budget

Division - 34 Colonial School District
For the Month Ending June, 2010

	Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated
IBU General Operating Budget					
00 General District	6,254,000.00	25,228.79	870,129.26	5,358,641.95	14.3%
01 Superintendent	13,000.00	0.00	9,760.48	3,239.52	75.1%
02 Academics	120,000.00	7,475.00	110,628.27	1,896.73	98.4%
03 Personnel	30,000.00	0.00	19,336.05	10,663.95	64.5%
04 Business Office	15,000.00	0.00	12,163.44	2,836.56	81.1%
05 Board of Education	50,000.00	0.00	37,191.67	12,808.33	74.4%
06 Legal Services	85,000.00	0.00	100,889.41	-15,889.41	118.7%
07 Local Testing	50,000.00	0.00	10,462.98	39,537.02	20.9%
08 Community Relations	30,000.00	0.00	17,806.81	12,193.19	59.4%
09 Special Request - Other Programs	100,000.00	0.00	0.00	100,000.00	0.0%
11 Schools Division	80,000.00	0.00	46,450.17	33,549.83	58.1%
12 Deputy Superintendent	10,000.00	3,300.00	6,713.81	-13.81	100.1%
13 Administrative Services	30,000.00	0.00	9,919.15	20,080.85	33.1%
14 Operations	20,000.00	0.00	6,390.90	13,609.10	32.0%
15 Choice	0.00	0.00	575.16	-575.16	0.0%
16 Teacher Learning Center	0.00	0.00	0.00	0.00	0.0%
17 Admin Equipment & Supplies	430,000.00	0.00	369,365.26	60,634.74	85.9%
18 Assistant Superintendent	10,000.00	930.39	8,231.69	837.92	91.6%
19 Administrative Assistant	5,000.00	0.00	986.73	4,013.27	19.7%
22 Local Salaries	28,506,000.00	0.00	24,218,013.33	4,287,986.67	85.0%
25 Food Service State Salaries	0.00	0.00	0.00	0.00	0.0%
26 Drivers Education	35,000.00	19,755.31	10,691.99	4,552.70	87.0%
27 Competitive Grants - State Funding	40,000.00	0.00	367.67	39,632.33	0.9%
30 Discipline Program	170,000.00	0.00	85.36	169,914.64	0.1%
31 Extra Time	200,000.00	0.00	157,018.17	42,981.83	78.5%
32 Professional Development	121,900.00	724.35	87,642.68	33,532.97	72.5%
33 LEP/Bilingual	722,200.00	0.00	179.51	722,020.49	0.0%
34 Tuition Reimbursement	0.00	0.00	0.00	0.00	0.0%
41 Music	0.00	0.00	2,655.00	-2,655.00	0.0%
42 Student Services	0.00	0.00	51.33	-51.33	0.0%
43 Athletics	20,000.00	0.00	5,090.05	14,909.95	25.5%
44 Child Nutrition	6,636,000.00	3,274.18	4,356,714.94	2,276,010.88	65.7%
45 Carrie Downie Elementary	50,976.00	1,059.00	49,220.05	696.95	98.6%
46 Castle Hills Elementary	85,550.00	3,600.02	79,522.12	2,427.86	97.2%
47 Pleasantville Elementary	62,304.00	0.00	61,681.54	622.46	99.0%
48 Wilmington Manor Elementary	58,528.00	14,527.50	43,100.22	900.28	98.5%
49 Colwyck Elementary	42,952.00	0.00	44,286.16	-1,334.16	103.1%

Board Approved Budget - Fiscal Year Ending June 30, 2010
Expenditure Budget

Division - 34 Colonial School District
For the Month Ending June, 2010

	Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated
IBU General Operating Budget					
50 McCullough Middle School	110,025.00	33,347.40	88,588.25	-11,910.65	110.8%
51 Eisenberg Elementary	67,614.00	0.00	65,975.93	1,638.07	97.6%
53 Gunning Bedford Middle School	127,845.00	15,052.93	123,048.23	-10,256.16	108.0%
54 New Castle School	0.00	0.00	0.00	0.00	0.0%
55 George Read Middle School	114,480.00	3,190.00	114,937.02	-3,647.02	103.2%
56 William Penn High School	440,468.00	98,731.07	401,101.87	-59,364.94	113.5%
57 New Castle ILC	1,021,200.00	0.00	-3,396.74	1,024,596.74	-0.3%
58 ILC - Southern	358,640.00	0.00	158.24	358,481.76	0.0%
59 Early Childhood	0.00	0.00	0.00	0.00	0.0%
60 Southern Elementary	108,560.00	0.00	108,114.93	445.07	99.6%
61 Vandalism	10,000.00	0.00	696.37	9,303.63	7.0%
62 Community & Schools	23,000.00	0.00	81.78	22,918.22	0.4%
64 ROTC	5,000.00	0.00	13,208.72	-8,208.72	264.2%
65 Kathleen H. Wilbur Elementary School	143,842.00	0.00	144,675.62	-833.62	100.6%
81 Construction Services	10,000.00	0.00	6,138.70	3,861.30	61.4%
82 Teacher of the Year	2,500.00	0.00	6,767.92	-4,267.92	270.7%
83 Substitute Teachers	700,000.00	0.00	45,395.10	654,604.90	6.5%
84 Groves	44,700.00	0.00	5,421.91	39,278.09	12.1%
85 Custodial Services	300,000.00	0.00	224,132.78	75,867.22	74.7%
95 Energy/Utilities	2,675,000.00	0.00	1,995,462.01	679,537.99	74.6%
96 Maintenance	600,000.00	2,668.33	507,388.36	89,943.31	85.0%
97 Technology & Data Collection	100,000.00	0.00	49,996.31	50,003.69	50.0%
98 Transportation	5,740,000.00	13,821.22	5,553,462.57	172,716.21	97.0%
99 Technology	440,000.00	0.00	469,063.21	-29,063.21	106.6%
Sub Total Operating Budget	57,226,284.00	246,685.49	40,673,740.45	16,305,858.06	71.5%
Division I - Title 14, Chapter 13	49,233,000.00	0.00	48,318,461.16	914,538.84	98.1%
Tuition	4,466,400.00	4,061.84	4,760,645.01	-298,306.85	106.7%
Federal Funds	14,316,000.00	272,546.46	5,516,308.49	8,527,145.05	40.4%

**Board Approved Budget - Fiscal Year Ending June 30, 2010
Expenditure Budget**

**Division - 34 Colonial School District
For the Month Ending June, 2010**

	Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated
Major Capital Improvements - Construction					
Debt Service - Principal	9,714,100.00	0.00	11,433,908.84	-1,719,808.84	117.7%
Debt Service - Interest	6,750,500.00	0.00	4,993,346.61	1,757,153.39	74.0%
Construction	25,221,600.00	1,286,068.54	16,704,144.34	7,231,387.12	71.3%
Available Funds	41,686,200.00	1,286,068.54	33,131,399.79	7,268,731.67	82.6%
Minor Capital Improvements	943,516.00	0.00	0.00	943,516.00	0.0%
All Funds Total	167,871,400.00	1,809,362.33	132,400,554.90	33,661,482.77	79.9%

**Board Approved Budget - Fiscal Year Ending June 30, 2010
Revenue Budget**

**Division - 53 John G Leach School
For the Month Ending June 2010**

	Board Approved Budget	Receipt To Date	Percent Received	Anticipated Receipts Remaining
STATE FUNDS				
Division I - Title 14, Chapter 13	5,050,000.00	4,911,673.00	97.3%	138,327.00
Division II	193,100.00	193,095.00	100.0%	0.00
Division III	156,700.00	156,702.00	100.0%	0.00
Other State Funds	50,000.00	50,000.00	100.0%	0.00
Total State Funds	5,449,800.00	5,311,470.00	97.5%	138,327.00
LOCAL FUNDS				
Current Operations	0.00	0.00	0.0%	0.00
Tuition	3,723,000.00	2,900,000.00	77.9%	665,469.87
Minor Capital Improvements	0.00	0.00	0.0%	0.00
Debt Service	0.00	0.00	0.0%	0.00
Other Local Funds	0.00	318,015.84	0.0%	0.00
Total Local Funds	3,723,000.00	3,218,015.84	86.4%	665,469.87
Federal Funds	106,600.00	106,563.00	100.0%	37.00
Construction	2,678,400.00	2,678,400.00	100.0%	0.00
Debt Service - State Share	318,300.00	318,221.48	100.0%	0.00
Minor Cap - State Share	8,900.00	8,680.00	97.5%	0.00
All Funds Total	12,285,000.00	11,641,350.32	94.8%	803,833.87

**Board Approved Budget - Fiscal Year Ending June 30, 2010
Expenditure Budget**

Division - 53 John G Leach School
For the Month Ending June, 2010

	Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated
IBU General Operating Budget					
00 General	70,000.00	0.00	39,478.64	30,521.36	56.4%
22 Local Salaries	3,695,450.00	0.00	2,932,748.31	762,701.69	79.4%
60 Leach	95,550.00	36,529.25	49,172.91	9,847.84	89.7%
61 Vocational training	30,000.00	17,274.82	13,223.02	-497.84	101.7%
62 Related Services & Materials	10,000.00	3,960.60	3,032.27	3,007.13	69.9%
63 Assistive Technology	20,000.00	10,800.99	5,636.17	3,562.84	82.2%
64 Inclusion	76,800.00	2,523.90	86,537.64	-12,261.54	116.0%
81	0.00	0.00	0.00	0.00	0.0%
82	0.00	0.00	0.00	0.00	0.0%
83 Substitute teachers	25,000.00	0.00	2,188.11	22,811.89	8.8%
84	0.00	0.00	0.00	0.00	0.0%
85	0.00	0.00	0.00	0.00	0.0%
95 Energy/Utilities	100,000.00	0.00	31,644.31	68,355.69	31.6%
96	0.00	0.00	0.00	0.00	0.0%
97	0.00	0.00	0.00	0.00	0.0%
98	0.00	0.00	0.00	0.00	0.0%
99	0.00	0.00	0.00	0.00	0.0%
Sub Total Operating Budget	4,122,800.00	71,089.56	3,163,661.38	888,049.06	78.5%
Division I - Title 14, Chapter 13	5,050,000.00	0.00	4,911,556.96	138,443.04	97.3%
Tuition	0.00	0.00	0.00	0.00	0.0%
Federal Funds	106,600.00	0.00	92,241.97	14,358.03	86.5%
Major Capital Improvements - Construction					
Debt Service - Principal	255,000.00	0.00	265,877.80	-10,877.80	104.3%
Debt Service - Interest	63,300.00	0.00	52,343.68	10,956.32	82.7%
Construction	2,678,400.00	595,715.61	792,279.72	1,290,404.67	51.8%
Available Funds	2,996,700.00	595,715.61	1,110,501.20	1,290,483.19	56.9%
Minor Capital Improvements	8,900.00	0.00	0.00	8,900.00	0.0%

**Board Approved Budget - Fiscal Year Ending June 30, 2010
Expenditure Budget**

**Division - 53 John G Leach School
For the Month Ending June, 2010**

	Board Approved Budget	Encumbrance	Expenditures	Remaining Balance	Percent Obligated
All Funds Total	12,285,000.00	666,805.17	9,277,961.51	2,340,233.32	81.0%

**Summary
June 30, 2010**

	Budget	Spent	
Regular district budget	\$167,871,400	\$134,209,917.23	79.9%
Leach budget	<u>\$ 12,285,000</u>	<u>\$ 9,944,766.80</u>	<u>81.0%</u>
Total approved budget	\$180,156,400	\$144,154,684.03	80.0%

100% of the fiscal year has expired

Notes:

Expenditures

Charter & Choice payments were budgeted under 00 General District but since the funds are transferred they do not show as an expense in the budget. \$1,945,283.81 has been transferred to Charter Schools and \$852,501.67 has been transferred for choice students to other districts. 81.6% of the budget is expended with these costs included.

Several items are budgeted in an IBU but the report reflects the expenses in a fund rather than the budget line.

 33 LEP - funded by federal SFSF funds & tuition funds

 57 NC ILC – funded by tuition funds

 83 Substitute Teachers – funded by federal SFSF funds – total expended \$435,332.30

If major capital and federal funds are excluded from the totals the expenses to date are 88.3%.

Three schools had expenditures coded to them at year end that should have been general district expenditures. These schools are within budget.

McCullough \$10,955.34

Gunning Bedford \$9,468.00

William Penn \$60,960.16