

RED CLAY CONSOLIDATED SCHOOL DISTRICT
APRIL 2008 MONTHLY FINANCIAL REPORT (PRELIMINARY)



Red Clay Community Financial Review Committee

Reviewed/Approved
May 5, 2008

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
April 2008 (Preliminary)

REVENUES

SOURCE	BOARD APPROVED BUDGET	ACTUAL	DIFFERENCE	% ACTUAL TO BUDGET
OPENING BALANCE	\$901,224.00	\$901,224.00	\$0.00	100.00%
Local Revenue Funds (includes current expense, interest, choice income, income from fees, senior tax rebate)	\$49,948,592.00	\$49,160,133.00	(\$788,459.00)	98.42%
MCI Technology and Erate	\$763,597.00	\$785,676.47	\$22,079.47	102.89%
Indirect Costs	\$750,000.00	\$358,851.00	(\$391,149.00)	47.85%
Income from Fees	\$160,000.00	\$242,096.00	\$82,096.00	151.31%
CSCRP	\$252,602.00	\$433,474.00	\$180,872.00	171.60%
Tuition Receivable	\$500,000.00	\$0.00	(\$500,000.00)	0.00%
State Division I	\$74,554,886.00	\$74,669,532.00	\$114,646.00	100.15%
State - Division II	\$5,858,863.00	\$5,783,914.00	(\$74,949.00)	98.72%
State - Division III	\$5,830,679.00	\$5,829,763.00	(\$916.00)	99.98%
State - Transportation	\$6,559,096.00	\$6,430,297.44	(\$128,798.56)	98.04%
State - Tax Relief	\$2,897,220.00	\$2,897,220.00	\$0.00	100.00%
State - All other	\$5,863,138.00	\$5,632,974.54	(\$230,163.46)	96.07%
TOTAL REVENUE	\$154,839,897.00	\$153,125,155.45	(\$1,714,741.55)	98.89%

EXPENDITURES

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
01	SUPERINTENDENT	\$129,115.00	\$1,000.00	\$52,809.59	\$53,809.59	\$75,305.41	40.9%	41.7%
02	ASST SUPERINTENDENT FOR INSTRUCTION	\$382,500.00	\$10,666.54	\$173,059.15	\$183,725.69	\$198,774.31	45.2%	48.0%
03	DEPUTY SUPERINTENDENT	\$440,000.00	\$56,061.07	\$268,515.23	\$324,576.30	\$115,423.70	61.0%	73.8%
04	ASST SUPERINTENDENT FOR SCHOOL SERVICES	\$34,990.00	\$177.51	\$36,247.39	\$36,424.90	(\$1,434.90)	103.6%	104.1%
05	RESEARCH AND ASSESSMENT	\$272,475.00	\$21,786.00	\$101,953.07	\$123,739.07	\$148,735.93	37.4%	45.4%
07	CURRICULUM K-5	\$49,980.00	\$13,604.43	\$34,462.95	\$48,067.38	\$1,912.62	69.0%	96.2%
08	COMMUNICATIONS	\$58,310.00	\$0.00	\$39,424.66	\$39,424.66	\$18,885.34	67.6%	67.6%
09	TECHNOLOGY	\$1,288,379.00	\$77,671.46	\$957,083.02	\$1,034,754.48	\$253,624.52	74.3%	80.3%
10	DIR OF ELEMENTARY SCHOOLS	\$49,980.00	\$0.00	\$25,131.63	\$25,131.63	\$24,848.37	50.3%	50.3%
11	DIR OF SECONDARY SCHOOLS	\$49,980.00	\$4,740.00	\$26,316.30	\$31,056.30	\$18,923.70	52.7%	62.1%
13	BOARD OF EDUCATION	\$29,155.00	\$0.00	\$28,182.74	\$28,182.74	\$972.26	96.7%	96.7%
14	PRINTING AND GRAPHICS	\$302,046.00	\$9,668.60	\$228,418.36	\$238,086.96	\$63,959.04	75.6%	78.8%
15	HUMAN RESOURCES	\$104,125.00	\$17,439.91	\$35,786.36	\$53,226.27	\$50,898.73	34.4%	51.1%
16	SCHOOL FACILITIES	\$29,155.00	\$0.00	\$3,846.51	\$3,846.51	\$25,308.49	13.2%	13.2%
18	DIRECTOR OF FINANCE	\$41,650.00	\$28.50	\$30,731.00	\$30,759.50	\$10,890.50	73.8%	73.9%
19	MAINTENANCE & OPERATIONS	\$680,000.00	\$43,030.43	\$632,099.20	\$675,129.63	\$4,870.37	93.0%	99.3%
20	ELL/LEP	\$847,864.00	\$13,059.21	\$214,795.73	\$227,854.94	\$620,009.06	25.3%	26.9%
21	SPECIAL SERVICES	\$921,263.00	\$65,945.90	\$138,305.17	\$204,251.07	\$717,011.93	15.0%	22.2%
22	ASST SUPERINTENDENT FOR SPECIAL SERVICES	\$75,000.00	\$6,502.70	\$65,056.53	\$71,559.23	\$3,440.77	86.7%	95.4%
23	ADULT EDUCATION	\$747,173.00	\$36,018.34	\$809,379.07	\$845,397.41	(\$98,224.41)	108.3%	113.1%
28	DIVISION I SALARIES - TITLE 14	\$74,554,886.00	\$0.00	\$60,068,788.91	\$60,068,788.91	\$14,486,097.09	80.6%	80.6%
29	CUSTODIAL SERVICES	\$297,500.00	\$45,505.06	\$127,019.19	\$172,524.25	\$124,975.75	42.7%	58.0%
30	COMMUNITY SCHOOL	\$500,000.00	\$0.00	\$500,000.00	\$500,000.00	\$0.00	100.0%	100.0%
31	MEADOWWOOD				\$0.00	\$0.00		
32	RICHARDSON PARK ILC				\$0.00	\$0.00		
33	CENTRAL				\$0.00	\$0.00		
38	UTILITIES	\$4,639,000.00	\$1,002,378.62	\$4,255,022.81	\$5,257,401.43	(\$618,401.43)	91.7%	113.3%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
39	CSCR		\$0.00	\$27,499.16	\$27,499.16	(\$27,499.16)		
40	FOREST OAK	\$55,600.00	\$4,503.72	\$38,901.89	\$43,405.61	\$12,194.39	70.0%	78.1%
41	PERFORMING ARTS	\$62,475.00	\$8,158.85	\$31,050.76	\$39,209.61	\$23,265.39	49.7%	62.8%
42	HERITAGE	\$53,200.00	\$1,512.73	\$29,913.42	\$31,426.15	\$21,773.85	56.2%	59.1%
44	HIGHLANDS	\$49,600.00	\$54.68	\$35,753.25	\$35,807.93	\$13,792.07	72.1%	72.2%
45	SUMMER SCHOOL	\$0.00	\$0.00	\$125,399.13	\$125,399.13	(\$125,399.13)		
46	LEWIS	\$53,200.00	\$2,438.89	\$27,247.02	\$29,685.91	\$23,514.09	51.2%	55.8%
47	DISCIPLINE (HB 247)	\$739,747.00	\$0.00	\$275,843.65	\$275,843.65	\$463,903.35	37.3%	37.3%
48	SHORTLIDGE	\$52,000.00	\$861.25	\$33,082.81	\$33,944.06	\$18,055.94	63.6%	65.3%
49	SCHOOL IMPROVEMENT	\$213,219.00	\$0.00	\$32,183.16	\$32,183.16	\$181,035.84	15.1%	15.1%
50	LINDEN HILL	\$65,200.00	\$3.68	\$36,621.36	\$36,625.04	\$28,574.96	56.2%	56.2%
52	BALTZ	\$70,000.00	\$5,160.37	\$40,435.24	\$45,595.61	\$24,404.39	57.8%	65.1%
54	RICHARDSON PARK	\$53,200.00	\$643.14	\$27,424.47	\$28,067.61	\$25,132.39	51.5%	52.8%
55	VOCATIONAL EDUCATION (HB 509)	\$337,374.01	\$42,648.79	\$66,781.17	\$109,429.96	\$227,944.05	19.8%	32.4%
56	MARBROOK	\$52,000.00	\$4,745.93	\$33,636.80	\$38,382.73	\$13,617.27	64.7%	73.8%
58	TECHNOLOGY REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
60	RICHEY	\$49,600.00	\$130.92	\$21,024.93	\$21,155.85	\$28,444.15	42.4%	42.7%
61	EXTRA TIME	\$911,386.00	\$12,666.90	\$145,534.70	\$158,201.60	\$753,184.40	16.0%	17.4%
62	STATE FUNDED TECHNOLOGY	\$0.00	\$0.00		\$0.00	\$0.00		
63	MENTORING	\$20,000.00	\$4,959.60	\$13,554.00	\$18,513.60	\$1,486.40	67.8%	92.6%
64	MOTE	\$54,400.00	\$2,214.88	\$28,885.11	\$31,099.99	\$23,300.01	53.1%	57.2%
65	EARLY INTERVENTION	\$49,000.00	\$0.00	\$11,887.17	\$11,887.17	\$37,112.83	24.3%	24.3%
66	WARNER	\$71,200.00	\$1,428.50	\$45,086.82	\$46,515.32	\$24,684.68	63.3%	65.3%
70	NORTH STAR	\$65,200.00	\$756.22	\$33,525.77	\$34,281.99	\$30,918.01	51.4%	52.6%
71	UNIQUE ALTERNATIVE	\$415,030.00	\$80,785.07	\$285,361.98	\$366,147.05	\$48,882.95	68.8%	88.2%
73	STATE MINI GRANTS	\$0.00	\$6,996.60	\$50,653.84	\$57,650.44	(\$57,650.44)		
74	AI MIDDLE	\$67,100.00	\$11,907.57	\$44,186.53	\$56,094.10	\$11,005.90	65.9%	83.6%
75	PROFESSIONAL DEVELOPMENT	\$233,529.00	\$876.00	\$112,857.92	\$113,733.92	\$119,795.08	48.3%	48.7%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
76	HB DUPONT MIDDLE	\$87,300.00	\$2,903.99	\$56,520.85	\$59,424.84	\$27,875.16	64.7%	68.1%
77	TRANSPORTATION	\$2,546,203.00	\$154,753.68	\$2,138,955.01	\$2,293,708.69	\$252,494.31	84.0%	90.1%
78	CONTRACTED TRANSPORTATION	\$5,665,300.00	\$801,599.56	\$4,259,346.27	\$5,060,945.83	\$604,354.17	75.2%	89.3%
80	SKYLINE	\$79,000.00	\$6,641.14	\$45,343.03	\$51,984.17	\$27,015.83	57.4%	65.8%
82	STANTON	\$76,600.00	\$3,369.66	\$44,242.14	\$47,611.80	\$28,988.20	57.8%	62.2%
84	CONRAD SCHOOL OF SCIENCE	\$74,200.00	\$1,152.10	\$65,861.90	\$67,014.00	\$7,186.00	88.8%	90.3%
85	STRINGS	\$14,983.00	\$662.50	\$7,487.55	\$8,150.05	\$6,832.95	50.0%	54.4%
86	CAB CALLOWAY	\$83,700.00	\$8,667.31	\$49,820.48	\$58,487.79	\$25,212.21	59.5%	69.9%
88	FIRST STATE SCHOOL	\$342,808.00	\$0.00	\$314,500.00	\$314,500.00	\$28,308.00	91.7%	91.7%
90	JOHN DICKINSON	\$279,200.00	\$72,274.70	\$139,271.38	\$211,546.08	\$67,653.92	49.9%	75.8%
91	MANAGER OF CURRICULUM	\$49,980.00	\$0.00	\$23,101.79	\$23,101.79	\$26,878.21	46.2%	46.2%
92	AI DUPONT HIGH SCHOOL	\$306,600.00	\$68,808.57	\$213,356.79	\$282,165.36	\$24,434.64	69.6%	92.0%
93	BRANDYWINE SPRINGS	\$77,200.00	\$2,313.39	\$47,065.59	\$49,378.98	\$27,821.02	61.0%	64.0%
94	MCKEAN HIGH SCHOOL	\$287,400.00	\$21,120.29	\$197,333.05	\$218,453.34	\$68,946.66	68.7%	76.0%
95	DRIVER EDUCATION	\$83,639.00	\$5,154.61	\$14,959.49	\$20,114.10	\$63,524.90	17.9%	24.0%
96	LOCAL SALARY & BENEFITS	\$41,900,000.00	\$629,059.90	\$33,427,706.02	\$34,056,765.92	\$7,843,234.08	79.8%	81.3%
97	DISTRICT WIDE SERVICES	\$11,657,431.00	\$666,737.73	\$10,412,552.09	\$11,079,289.82	\$578,141.18	89.3%	95.0%
98	OTHER STATE SERVICES*	\$400,084.00	\$0.00	\$86,834.29	\$86,834.29	\$313,249.71		
99	CONTINGENCY	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	0.0%	0.0%
	DIV 32 TOTAL	\$154,579,414.01	\$4,063,957.70	\$122,051,024.35	\$126,114,982.05	\$28,464,431.96	79.0%	81.6%
	Previous Budget Year Expenditures		\$12,993,329.04	\$39,897,829.10	\$52,891,158.14			

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
APRIL (PRELIMINARY)

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
24	TITLE I	3,703,057.00	293,626.53	964,591.55	1,258,218.08	2,444,838.92	26.0%	34.0%
25	TITLE II	1,835,651.00	166,249.00	656,068.01	822,317.01	1,013,333.99	35.7%	44.8%
26	TITLE IV	148,820.00	8,893.00	12,111.31	21,004.31	127,815.69	8.1%	14.1%
27	TITLE V	47,000.00	5,179.00	1,057.32	6,236.32	40,763.68	2.2%	13.3%
34	TITLE I NON-PUBLIC	204,236.00	51,059.80	61,270.80	112,330.60	91,905.40	30.0%	55.0%
35	TITLE II NON-PUBLIC	37,462.00		5,968.60	5,968.60	31,493.40	15.9%	15.9%
36	TITLE IV NON-PUBLIC	18,500.00	2,320.54	2,915.24	5,235.78	13,264.22	15.8%	28.3%
37	TITLE V NON-PUBLIC	22,390.00	-	1,702.69	1,702.69	20,687.31	7.6%	7.6%
53	PERKINS (FEDERAL)	306,068.00	30,068.09	2,112.46	32,180.55	273,887.45	0.7%	10.5%
72	OTHER FEDERAL PROGRAMS	3,841,859.00	638,123.22	1,860,658.14	2,498,781.36	1,343,077.64	48.4%	65.0%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 Other Tuition Programs
APRIL (PRELIMINARY)

REVENUES

SOURCE	BOARD APPROVED BUDGET	ACTUAL	DIFFERENCE	% ACTUAL TO BUDGET
Local Revenue Funds (includes tuition tax, interest, CSCRP, senior tax rebate)	16,576,215.00	16,246,517.78	(329,697.22)	98.01%
Tuition Billing*	500,000.00	637,523.80	137,523.80	127.50%
TOTAL Local Revenue	17,076,215.00	16,884,041.58	(192,173.42)	98.87%

*Bills sent to districts 4/08

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
20	OFFICE OF ELL	4,416,001.00	28,005.46	3,331,084.75	3,359,090.21	1,056,910.79	75.4%	76.1%
71	UNIQUE ALTERNATIVE/OTHER STATE	592,352.03	348,700.59	199,148.70	547,849.29	44,502.74	33.6%	92.5%
88	FIRST STATE SCHOOL	1,022,192.00	196,886.96	349,151.77	546,038.73	476,153.27	34.2%	53.4%
	TOTAL	6,030,545.03	573,593.01	3,879,385.22	4,452,978.23	1,577,566.80	64.3%	73.8%

MINOR CAPITAL IMPROVEMENT

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
59	MINOR CAPITAL IMPROVEMENT	1,465,493.00	116,391.14	571,734.72	688,125.86	777,367.14	39.0%	47.0%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 54
APRIL (PRELIMINARY)

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
19	MAINTENANCE	-	2,734.84	4,698.98	7,433.82	(7,433.82)		
28	DIVISION I SALARIES - TITLE 14	2,231,891.00		1,993,293.86	1,993,293.86	238,597.14	89.3%	89.3%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500.00	33,755.46	163,062.55	196,818.01	62,681.99	62.8%	75.8%
38	MEADOWOOD UTILITIES	83,000.00	34,230.29	40,875.65	75,105.94	7,894.06	49.2%	90.5%
39	CSCRIP	18,726.00		445.21	445.21	18,280.79	2.4%	2.4%
51	RELATED SERVICES	897,000.00	136,584.85	587,739.76	724,324.61	172,675.39	65.5%	80.7%
55	VOCATIONAL EDUCATION	26,232.00		16,290.00	16,290.00	9,942.00	62.1%	62.1%
61	EXTRA TIME	-		140,198.56	140,198.56	(140,198.56)		
77	MEADOWOOD TRANSPORTATION	901,296.00	66,450.44	772,217.80	838,668.24	62,627.76	85.7%	93.1%
78	MEADOWOOD CONTRACTOR TRANSPORTATION	22,040.00		22,039.56	22,039.56	0.44	100.0%	100.0%
96	LOCAL SALARY & BENEFITS	3,829,448.00	45,021.70	2,998,072.14	3,043,093.84	786,354.16	78.3%	79.5%
97	UNBUDGETED		4,623.19	27,866.73	32,489.92	(32,489.92)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	DIV 54 TOTAL	8,369,133.00	323,400.77	6,766,800.80	7,090,201.57	1,278,931.43	80.9%	84.7%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 58
APRIL (PRELIMINARY)

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	3,525,095.00		3,279,060.64	3,279,060.64	246,034.36	93.0%	93.0%
32	RICHARDSON PARK LEARNING CENTER	174,811.00	16,844.24	74,192.03	91,036.27	83,774.73	42.4%	52.1%
33	CENTRAL SCHOOL	117,000.00	54,434.14	85,167.46	139,601.60	(22,601.60)	72.8%	119.3%
	A FRIEND OF THE FAMILY	281,000.00		265,500.00	265,500.00	15,500.00	94.5%	94.5%
38	UTILITIES	155,500.00	47,129.19	162,272.83	209,402.02	(53,902.02)	104.4%	134.7%
51	RELATED SERVICES	577,000.00	147,447.49	469,389.50	616,836.99	(39,836.99)	81.4%	106.9%
55	VOCATIONAL EDUCATION	9,300.00	12,061.08	3,053.83	15,114.91	(5,814.91)	32.8%	162.5%
77	TRANSPORTATION	901,296.00	51,141.87	515,625.61	566,767.48	334,528.52	57.2%	62.9%
96	LOCAL SALARY & BENEFITS	4,379,538.00	55,759.96	3,007,538.26	3,063,298.22	1,316,239.78	68.7%	69.9%
97	UNBUDGETED		5,475.41	33,594.70	39,070.11	(39,070.11)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	DIV 58 TOTAL	10,220,540.00	390,293.38	7,895,394.86	8,285,688.24	1,934,851.76	77.3%	81.1%