

# **RED CLAY CONSOLIDATED SCHOOL DISTRICT**

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## **JUNE 2008 MONTHLY FINANCIAL REPORT**



**Red Clay Community Financial Review Committee**

**Reviewed/Approved  
August 4, 2008**

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32**  
**JUNE 30, 2008**

**REVENUES**

<b>SOURCE</b>	<b>BOARD APPROVED BUDGET</b>	<b>ACTUAL</b>	<b>DIFFERENCE</b>	<b>% ACTUAL TO BUDGET</b>
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	\$50,857,087.98	\$908,495.98	101.82%
MCI Technology and Erate	\$763,597.00	\$795,944.76	\$32,347.76	104.24%
Indirect Costs	\$750,000.00	\$358,851.00	(\$391,149.00)	47.85%
Income from Fees	\$160,000.00	\$203,258.00	\$43,258.00	127.04%
CSCRIP	\$252,602.00	\$527,359.99	\$274,757.99	208.77%
Tuition Receivable	\$500,000.00	\$500,000.00	\$0.00	100.00%
State Division I	\$74,554,886.00	\$76,350,546.00	\$1,795,660.00	102.41%
State - Division II	\$5,858,863.00	\$5,833,418.00	(\$25,445.00)	99.57%
State - Division III	\$5,830,679.00	\$5,933,747.00	\$103,068.00	101.77%
State - Transportation	\$6,559,096.00	\$6,747,435.00	\$188,339.00	102.87%
State - Tax Relief	\$2,897,220.00	\$2,897,220.00	\$0.00	100.00%
State - All other	\$5,863,138.00	\$5,876,608.70	\$13,470.70	100.23%
<b>*TOTAL REVENUE</b>	<b>\$154,839,897.00</b>	<b>\$157,782,700.43</b>	<b>\$2,942,803.43</b>	<b>101.90%</b>

## EXPENDITURES

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
01	SUPERINTENDENT	\$129,115.00	\$6,603.07	\$74,068.23	\$80,671.30	\$48,443.70	57.4%	62.5%
02	ASST SUPERINTENDENT FOR INSTRUCTION	\$382,500.00	\$33,929.40	\$345,222.29	\$379,151.69	\$3,348.31	90.3%	99.1%
03	DEPUTY SUPERINTENDENT	\$440,000.00	\$17,290.71	\$344,962.92	\$362,253.63	\$77,746.37	78.4%	82.3%
04	ASST SUPERINTENDENT FOR SCHOOL SERVICES	\$34,990.00		\$33,905.52	\$33,905.52	\$1,084.48	96.9%	96.9%
05	RESEARCH AND ASSESSMENT	\$272,475.00	\$17,661.00	\$254,924.01	\$272,585.01	(\$110.01)	93.6%	100.0%
07	CURRICULUM K-5	\$49,980.00	\$6,095.04	\$34,462.95	\$40,557.99	\$9,422.01	69.0%	81.1%
08	COMMUNICATIONS	\$58,310.00	\$1,169.18	\$40,874.09	\$42,043.27	\$16,266.73	70.1%	72.1%
09	TECHNOLOGY	\$1,404,841.00	\$336,150.07	\$1,039,904.33	\$1,376,054.40	\$28,786.60	74.0%	98.0%
10	DIR OF ELEMENTARY SCHOOLS	\$49,980.00	\$68.89	\$25,476.83	\$25,545.72	\$24,434.28	51.0%	51.1%
11	DIR OF SECONDARY SCHOOLS	\$49,980.00	\$11,380.76	\$38,154.91	\$49,535.67	\$444.33	76.3%	99.1%
13	BOARD OF EDUCATION	\$29,155.00	\$0.00	\$29,151.61	\$29,151.61	\$3.39	100.0%	100.0%
14	PRINTING AND GRAPHICS	\$302,046.00	\$8,270.27	\$303,272.57	\$311,542.84	(\$9,496.84)	100.4%	103.1%
15	HUMAN RESOURCES	\$104,125.00	\$12,326.89	\$37,835.96	\$50,162.85	\$53,962.15	36.3%	48.2%
16	SCHOOL FACILITIES	\$29,155.00	\$1,306.07	\$18,631.95	\$19,938.02	\$9,216.98	63.9%	68.4%
18	DIRECTOR OF FINANCE	\$41,650.00	\$0.00	\$33,510.51	\$33,510.51	\$8,139.49	80.5%	80.5%
19	MAINTENANCE & OPERATIONS	\$680,000.00	\$9,494.05	\$662,723.01	\$672,217.06	\$7,782.94	97.5%	98.9%
20	ELL/LEP	\$847,864.00	\$2,537.44	\$260,670.87	\$263,208.31	\$584,655.69	30.7%	31.0%
21	SPECIAL SERVICES	\$921,263.00	\$346,420.33	\$521,621.54	\$868,041.87	\$53,221.13	56.6%	94.2%
22	ASST SUPERINTENDENT FOR SPECIAL SERVICES	\$75,000.00	\$6,495.70	\$66,717.96	\$73,213.66	\$1,786.34	89.0%	97.6%
23	ADULT EDUCATION	\$747,173.00	\$17,042.22	\$1,021,159.82	\$1,038,202.04	(\$291,029.04)	136.7%	139.0%
28	DIVISION I SALARIES - TITLE 14	\$74,554,886.00	\$0.00	\$71,193,870.12	\$71,193,870.12	\$3,361,015.88	95.5%	95.5%
29	CUSTODIAL SERVICES	\$297,500.00	\$58,371.47	\$170,720.61	\$229,092.08	\$68,407.92	57.4%	77.0%
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	\$469,700.66	\$5,005,813.19	\$5,475,513.85	(\$836,513.85)	107.9%	118.0%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
39	CSCR		\$0.00	\$27,573.16	\$27,573.16	(\$27,573.16)		
40	FOREST OAK	\$55,600.00	\$6,798.51	\$46,745.00	\$53,543.51	\$2,056.49	84.1%	96.3%
41	PERFORMING ARTS	\$62,475.00	\$20,111.24	\$41,593.15	\$61,704.39	\$770.61	66.6%	98.8%
42	HERITAGE	\$53,200.00	\$13,649.27	\$36,278.90	\$49,928.17	\$3,271.83	68.2%	93.8%
44	HIGHLANDS	\$49,600.00	\$12,987.16	\$39,220.50	\$52,207.66	(\$2,607.66)	79.1%	105.3%
45	SUMMER SCHOOL	\$0.00	\$0.00	\$125,582.73	\$125,582.73	(\$125,582.73)		
46	LEWIS	\$53,200.00	\$13,482.11	\$32,525.40	\$46,007.51	\$7,192.49	61.1%	86.5%
47	DISCIPLINE (HB 247)	\$739,747.00	\$307,087.38	\$432,235.09	\$739,322.47	\$424.53	58.4%	99.9%
48	SHORTLIDGE	\$52,000.00	\$12,313.22	\$33,941.82	\$46,255.04	\$5,744.96	65.3%	89.0%
49	SCHOOL IMPROVEMENT	\$213,219.00		\$62,210.69	\$62,210.69	\$151,008.31	29.2%	29.2%
50	LINDEN HILL	\$65,200.00	\$14,883.19	\$44,294.94	\$59,178.13	\$6,021.87	67.9%	90.8%
52	BALTZ	\$70,000.00	\$20,267.74	\$49,789.50	\$70,057.24	(\$57.24)	71.1%	100.1%
54	RICHARDSON PARK	\$53,200.00	\$20,857.16	\$28,417.60	\$49,274.76	\$3,925.24	53.4%	92.6%
55	VOCATIONAL EDUCATION (HB 509)	\$337,374.01	\$100,865.28	\$90,204.01	\$191,069.29	\$146,304.72	26.7%	56.6%
56	MARBROOK	\$52,000.00	\$5,613.25	\$41,454.51	\$47,067.76	\$4,932.24	79.7%	90.5%
58	TECHNOLOGY REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
60	RICHEY	\$49,600.00	\$8,181.33	\$30,069.27	\$38,250.60	\$11,349.40	60.6%	77.1%
61	EXTRA TIME	\$911,386.00	\$125,885.05	\$160,196.68	\$286,081.73	\$625,304.27	17.6%	31.4%
62	STATE FUNDED TECHNOLOGY	\$0.00	\$0.00		\$0.00	\$0.00		
63	MENTORING	\$20,000.00	\$3,774.00	\$13,554.00	\$17,328.00	\$2,672.00	67.8%	86.6%
64	MOTE	\$54,400.00	\$17,350.26	\$35,619.14	\$52,969.40	\$1,430.60	65.5%	97.4%
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	\$16,075.37	\$52,149.26	\$68,224.63	\$2,975.37	73.2%	95.8%
70	NORTH STAR	\$65,200.00	\$12,647.76	\$49,628.61	\$62,276.37	\$2,923.63	76.1%	95.5%
71	UNIQUE ALTERNATIVE	\$415,030.00	\$45,590.29	\$345,389.82	\$390,980.11	\$24,049.89	83.2%	94.2%
73	STATE MINI GRANTS	\$0.00	\$4,286.58	\$65,145.75	\$69,432.33	(\$69,432.33)		
74	AI MIDDLE	\$67,100.00	\$13,092.46	\$48,747.85	\$61,840.31	\$5,259.69	72.6%	92.2%
75	PROFESSIONAL DEVELOPMENT	\$233,529.00	\$3,119.84	\$120,726.29	\$123,846.13	\$109,682.87	51.7%	53.0%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
76	HB DUPONT MIDDLE	\$87,300.00	\$11,449.42	\$62,185.27	\$73,634.69	\$13,665.31	71.2%	84.3%
77	TRANSPORTATION	\$2,546,203.00	\$43,567.74	\$2,624,948.50	\$2,668,516.24	(\$122,313.24)	103.1%	104.8%
78	CONTRACTED TRANSPORTATION	\$5,665,300.00	\$158,617.42	\$5,251,346.40	\$5,409,963.82	\$255,336.18	92.7%	95.5%
80	SKYLINE	\$79,000.00	\$18,584.82	\$57,306.70	\$75,891.52	\$3,108.48	72.5%	96.1%
82	STANTON	\$76,600.00	\$3,138.77	\$54,698.45	\$57,837.22	\$18,762.78	71.4%	75.5%
84	CONRAD SCHOOL OF SCIENCE	\$74,200.00	\$134.29	\$70,957.02	\$71,091.31	\$3,108.69	95.6%	95.8%
85	STRINGS	\$14,983.00	\$3,336.23	\$11,445.10	\$14,781.33	\$201.67	76.4%	98.7%
86	CAB CALLOWAY	\$83,700.00	\$15,334.92	\$57,013.38	\$72,348.30	\$11,351.70	68.1%	86.4%
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	\$112,479.75	\$164,355.98	\$276,835.73	\$2,364.27	58.9%	99.2%
91	MANAGER OF CURRICULUM	\$49,980.00	\$6,397.62	\$33,567.50	\$39,965.12	\$10,014.88	67.2%	80.0%
92	AI DUPONT HIGH SCHOOL	\$306,600.00	\$22,629.11	\$274,421.24	\$297,050.35	\$9,549.65	89.5%	96.9%
93	BRANDYWINE SPRINGS	\$77,200.00	\$21,662.25	\$54,638.79	\$76,301.04	\$898.96	70.8%	98.8%
94	MCKEAN HIGH SCHOOL	\$287,400.00	\$54,293.00	\$229,646.89	\$283,939.89	\$3,460.11	79.9%	98.8%
95	DRIVER EDUCATION	\$83,639.00	\$55,346.46	\$18,369.10	\$73,715.56	\$9,923.44	22.0%	88.1%
96	LOCAL SALARY & BENEFITS	\$41,900,000.00	\$610,303.79	\$39,793,021.74	\$40,403,325.53	\$1,496,674.47	95.0%	96.4%
97	DISTRICT WIDE SERVICES	\$11,657,431.00	\$442,164.05	\$10,454,868.69	\$10,897,032.74	\$760,398.26	89.7%	93.5%
98	OTHER STATE SERVICES*	\$400,084.00	\$84,796.00	\$169,362.33	\$254,158.33	\$145,925.67	42.3%	63.5%
99	CONTINGENCY	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	0.0%	0.0%
	<b>DIV 32 TOTAL</b>	<b>\$154,695,876.01</b>	<b>\$3,825,467.31</b>	<b>\$143,819,489.72</b>	<b>\$147,644,957.03</b>	<b>\$7,050,918.98</b>	<b>93.0%</b>	<b>95.4%</b>
	<b>Previous Budget Year Expenditures</b>		\$14,284,648.19	\$44,100,955.60	\$58,385,603.79			

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32**  
**CURRENT YEAR EXPENDITURE BASED ON FY 08 FEDERAL FISCAL YEAR - SEE END DATES**

<b>IBU</b>	<b>DESCRIPTION</b>	<b>END DATE</b>	<b>BOARD APPROVED BUDGET</b>	<b>ENCUMBRANCE</b>	<b>EXPENDITURE</b>	<b>TOTAL ENCUMBERED &amp; EXPENDED</b>	<b>REMAINING BALANCE</b>	<b>% EXPENDED</b>	<b>% EXPENDED &amp; ENCUMBERED</b>
24	TITLE I	31-Dec	3,703,057.00	297,924.52	1,359,148.32	1,657,072.84	2,045,984.16	36.7%	44.7%
25	TITLE II	31-Dec	1,835,651.00	144,067.93	968,525.52	1,112,593.45	723,057.55	52.8%	60.6%
26	TITLE IV	31-Dec	148,820.00	4,873.00	18,945.42	23,818.42	125,001.58	12.7%	16.0%
27	TITLE V	31-Dec	47,000.00	5,179.00	3,406.27	8,585.27	38,414.73	7.2%	18.3%
34	TITLE I NON-PUBLIC	31-Dec	204,236.00	10,212.60	102,118.00	112,330.60	91,905.40	50.0%	55.0%
35	TITLE II NON-PUBLIC	31-Dec	37,462.00		10,546.01	10,546.01	26,915.99	28.2%	28.2%
36	TITLE IV NON-PUBLIC	31-Dec	18,500.00	1,782.81	5,761.89	7,544.70	10,955.30	31.1%	40.8%
37	TITLE V NON-PUBLIC	31-Dec	22,390.00	-	2,077.69	2,077.69	20,312.31	9.3%	9.3%
53	PERKINS (FEDERAL)	31-Dec	306,068.00	29,397.58	8,617.55	38,015.13	268,052.87	2.8%	12.4%
72	OTHER FEDERAL PROGRAMS	VARIES	3,841,859.00	523,121.00	2,421,857.70	2,944,978.70	896,880.30	63.0%	76.7%

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 Other Tuition Programs**  
**JUNE 30, 2008**

**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	16,651,305.35	75,090.35	100.45%
Tuition Billing*	500,000.00	637,523.80	137,523.80	127.50%
<b>TOTAL Local Revenue</b>	<b>17,076,215.00</b>	<b>17,288,829.15</b>	<b>212,614.15</b>	<b>101.25%</b>

\*Bills sent to districts 4/08

**EXPENDITURES**

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
20	OFFICE OF ELL	4,416,001.00	35,579.37	3,972,933.51	4,008,512.88	407,488.12	90.0%	90.8%
71	UNIQUE ALTERNATIVE/OTHER STATE	592,352.03	340,475.66	240,178.84	580,654.50	11,697.53	40.5%	98.0%
88	FIRST STATE SCHOOL	1,022,192.00	398.36	570,793.06	571,191.42	451,000.58	55.8%	55.9%
	<b>TOTAL</b>	<b>6,030,545.03</b>	<b>376,453.39</b>	<b>4,783,905.41</b>	<b>5,160,358.80</b>	<b>870,186.23</b>	<b>79.3%</b>	<b>85.6%</b>

**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	160,270.26	1,023,516.69	1,183,786.95	281,706.05	69.8%	80.8%

**DEBT SERVICE**

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
	DEBT SERVICE*	12,073,379.00	-	8,256,572.85	8,256,572.85	3,816,806.15	68.4%	68.4%

\* State portion not included in Board Approved Budget. Board Approved Budget reflects portion budgeted through Debt Service Tax

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 54**  
**JUNE 30, 2008**

<b>IBU</b>	<b>DESCRIPTION</b>	<b>BOARD APPROVED BUDGET</b>	<b>ENCUMBRANCE</b>	<b>EXPENDITURE</b>	<b>TOTAL ENCUMBERED &amp; EXPENDED</b>	<b>REMAINING BALANCE</b>	<b>% EXPENDED</b>	<b>% EXPENDED &amp; ENCUMBERED</b>
19	MAINTENANCE	-	2,179.68	5,149.14	7,328.82	(7,328.82)		
28	DIVISION I SALARIES - TITLE 14	2,231,891.00		2,354,179.12	2,354,179.12	(122,288.12)	105.5%	105.5%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500.00	37,961.22	196,838.28	234,799.50	24,700.50	75.9%	90.5%
38	MEADOWOOD UTILITIES	83,000.00	16,428.06	61,149.78	77,577.84	5,422.16	73.7%	93.5%
39	CSCRIP	18,726.00		596.41	596.41	18,129.59	3.2%	3.2%
51	RELATED SERVICES	897,000.00	80,536.66	626,661.36	707,198.02	189,801.98	69.9%	78.8%
55	VOCATIONAL EDUCATION	26,232.00		18,290.00	18,290.00	7,942.00	69.7%	69.7%
61	EXTRA TIME	-		161,059.81	161,059.81	(161,059.81)		
77	MEADOWOOD TRANSPORTATION	901,296.00	25,040.74	1,033,290.48	1,058,331.22	(157,035.22)	114.6%	117.4%
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	14,716.79	3,478,210.90	3,492,927.69	336,520.31	90.8%	91.2%
97	UNBUDGETED	-	4,215.58	28,274.34	32,489.92	(32,489.92)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	<b>DIV 54 TOTAL</b>	<b>8,369,133.00</b>	<b>181,078.73</b>	<b>7,985,739.18</b>	<b>8,166,817.91</b>	<b>202,315.09</b>	<b>95.4%</b>	<b>97.6%</b>



**RED CLAY CONSOLIDATED SCHOOL DISTRICT**

EXPENDITURE REPORT - DIV 58

JUNE 30, 2008

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		3,915,699.31	3,915,699.31	(390,604.31)	111.1%	111.1%
32	RICHARDSON PARK LEARNING CENTER	174,811.00	34,446.08	127,649.33	162,095.41	12,715.59	73.0%	92.7%
33	CENTRAL SCHOOL	117,000.00	22,608.00	105,876.40	128,484.40	(11,484.40)	90.5%	109.8%
	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	24,940.73	193,543.69	218,484.42	(62,984.42)	124.5%	140.5%
51	RELATED SERVICES	577,000.00	44,554.50	516,191.00	560,745.50	16,254.50	89.5%	97.2%
55	VOCATIONAL EDUCATION	9,300.00	10,989.23	1,595.18	12,584.41	(3,284.41)	17.2%	135.3%
77	TRANSPORTATION	901,296.00	45,307.65	660,700.62	706,008.27	195,287.73	73.3%	78.3%
96	LOCAL SALARY & BENEFITS	4,379,538.00	24,563.14	3,568,165.05	3,592,728.19	786,809.81	81.5%	82.0%
97	UNBUDGETED		2,814.14	39,445.97	42,260.11	(42,260.11)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	<b>DIV 58 TOTAL</b>	<b>10,220,540.00</b>	<b>210,223.47</b>	<b>9,394,366.55</b>	<b>9,604,590.02</b>	<b>615,949.98</b>	<b>91.9%</b>	<b>94.0%</b>