

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



Red Clay Community Financial Review Committee

Reviewed/Approved
March 3, 2008

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

REVENUES

<i>SOURCE</i>	<i>BOARD APPROVED BUDGET</i>	<i>ACTUAL</i>	<i>DIFFERENCE</i>	<i>% ACTUAL TO BUDGET</i>
OPENING BALANCE	901,224.00	\$901,224.00	\$0.00	100.00%
Local Revenue Funds (includes current expense, interest, MCI Technology, choice income, income from fees, indirect costs, senior tax rebate, CSCRP, E-Rate)	51,974,194.00	49,692,132.96	(2,282,061.04)	95.61%
State Division I	74,554,886.00	56,550,222.00	(18,004,664.00)	75.85%
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	6,556,075.00	(3,021.00)	99.95%
State - Tax Relief	2,897,220.00	2,897,220.00	0.00	100.00%
State - All other	6,263,735.00	4,460,169.00	(1,803,566.00)	71.21%
TOTAL REVENUE	154,839,897.00	132,670,719.96	(22,169,177.04)	85.68%

EXPENDITURES

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
01	SUPERINTENDENT	129,115.00	109.47	43,956.64	44,066.11	85,048.89	34.0%	34.1%
02	ASST SUPERINTENDENT FOR INSTRUCTION	382,500.00	41,259.09	158,879.00	200,138.09	182,361.91	41.5%	52.3%
03	DEPUTY SUPERINTENDENT	440,000.00	20.00	223,278.43	223,298.43	216,701.57	50.7%	50.7%
04	ASST SUPERINTENDENT FOR SCHOOL SERVICES	34,990.00	1,080.18	34,967.21	36,047.39	(1,057.39)	99.9%	103.0%
05	RESEARCH AND ASSESSMENT	272,475.00	4,125.00	96,598.40	100,723.40	171,751.60	35.5%	37.0%
07	CURRICULUM K-5	49,980.00		416.63	416.63	49,563.37	0.8%	0.8%
08	COMMUNICATIONS	58,310.00		35,375.81	35,375.81	22,934.19	60.7%	60.7%
09	TECHNOLOGY	1,288,379.00	38,703.87	770,377.88	809,081.75	479,297.25	59.8%	62.8%
10	DIR OF ELEMENTARY SCHOOLS	49,980.00		22,193.39	22,193.39	27,786.61	44.4%	44.4%
11	DIR OF SECONDARY SCHOOLS	49,980.00		1,170.43	1,170.43	48,809.57	2.3%	2.3%
13	BOARD OF EDUCATION	29,155.00		25,770.64	25,770.64	3,384.36	88.4%	88.4%
14	PRINTING AND GRAPHICS	302,046.00	39,181.63	235,730.34	274,911.97	27,134.03	78.0%	91.0%
15	HUMAN RESOURCES	104,125.00	8,193.65	16,599.42	24,793.07	79,331.93	15.9%	23.8%
16	SCHOOL FACILITIES	29,155.00	192.00	3,255.99	3,447.99	25,707.01	11.2%	11.8%
18	DIRECTOR OF FINANCE	41,650.00	9,457.90	24,209.58	33,667.48	7,982.52	58.1%	80.8%
19	MAINTENANCE & OPERATIONS	680,000.00	85,037.60	486,729.01	571,766.61	108,233.39	71.6%	84.1%
21	SPECIAL SERVICES	921,263.00	13,254.39	72,813.56	86,067.95	835,195.05	7.9%	9.3%
22	ASST SUPERINTENDENT FOR SPECIAL SERVICES	75,000.00	7,617.51	24,623.37	32,240.88	42,759.12	32.8%	43.0%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
23	ADULT EDUCATION	882,140.00	11,963.23	629,250.10	641,213.33	240,926.67	71.3%	72.7%
28	DIVISION I SALARIES - TITLE 14	74,554,886.00		46,883,089.81	46,883,089.81	27,671,796.19	62.9%	62.9%
29	CUSTODIAL SERVICES	297,500.00	14,868.03	121,365.30	136,233.33	161,266.67	40.8%	45.8%
30	COMMUNITY SCHOOL	500,000.00		441,714.22	441,714.22	58,285.78	88.3%	88.3%
31	MEADOWOOD				-	-		
32	RICHARDSON PARK ILC				-	-		
33	CENTRAL				-	-		
38	UTILITIES	4,639,000.00	1,489,825.72	3,118,223.01	4,608,048.73	30,951.27	67.2%	99.3%
39	CSCR		349.98	27,031.27	27,381.25	(27,381.25)		
40	FOREST OAK	55,600.00	769.30	36,726.23	37,495.53	18,104.47	66.1%	67.4%
41	PERFORMING ARTS	62,475.00	9,351.85	25,633.47	34,985.32	27,489.68	41.0%	56.0%
42	HERITAGE	53,200.00	1,323.42	30,295.71	31,619.13	21,580.87	56.9%	59.4%
44	HIGHLANDS	49,600.00	492.53	30,255.94	30,748.47	18,851.53	61.0%	62.0%
45	SUMMER SCHOOL	160,000.00		125,399.13	125,399.13	34,600.87	78.4%	78.4%
46	LEWIS	53,200.00	3,025.50	24,361.46	27,386.96	25,813.04	45.8%	51.5%
47	DISCIPLINE (HB 247)	739,747.00		253,111.78	253,111.78	486,635.22	34.2%	34.2%
48	SHORTLIDGE	52,000.00	3,507.61	29,640.53	33,148.14	18,851.86	57.0%	63.7%
49	SCHOOL IMPROVEMENT	213,219.00		22,194.42	22,194.42	191,024.58	10.4%	10.4%
50	LINDEN HILL	65,200.00	2,064.26	32,457.94	34,522.20	30,677.80	49.8%	52.9%
52	BALTZ	70,000.00	2,610.59	39,963.32	42,573.91	27,426.09	57.1%	60.8%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
54	RICHARDSON PARK	53,200.00	2,707.06	25,071.89	27,778.95	25,421.05	47.1%	52.2%
55	VOCATIONAL EDUCATION (HB 509)	337,374.01	32,670.31	15,975.99	48,646.30	288,727.71	4.7%	14.4%
56	MARBROOK	52,000.00	4,555.23	29,484.60	34,039.83	17,960.17	56.7%	65.5%
58	TECHNOLOGY REPLACEMENT			1,000.00	1,000.00	(1,000.00)		
60	RICHEY	49,600.00	1,914.88	17,604.92	19,519.80	30,080.20	35.5%	39.4%
61	EXTRA TIME	911,386.00	14,366.19	87,341.58	101,707.77	809,678.23	9.6%	11.2%
62	STATE FUNDED TECHNOLOGY			18,346.70	18,346.70	(18,346.70)		
63	MENTORING	20,000.00	4,102.50	9,285.28	13,387.78	6,612.22	46.4%	66.9%
64	MOTE	54,400.00	203.64	29,018.85	29,222.49	25,177.51	53.3%	53.7%
65	EARLY INTERVENTION	49,000.00		11,887.17	11,887.17	37,112.83	24.3%	24.3%
66	WARNER	71,200.00	4,783.18	41,396.34	46,179.52	25,020.48	58.1%	64.9%
70	NORTH STAR	65,200.00	190.64	38,184.64	38,375.28	26,824.72	58.6%	58.9%
73	STATE MINI GRANTS	24,683.00		23,714.74	23,714.74	968.26	96.1%	96.1%
74	AI MIDDLE	67,100.00	3,474.54	45,471.20	48,945.74	18,154.26	67.8%	72.9%
75	PROFESSIONAL DEVELOPMENT	233,529.00	3,217.09	64,277.75	67,494.84	166,034.16	27.5%	28.9%
76	HB DUPONT MIDDLE	87,300.00	3,844.01	53,903.81	57,747.82	29,552.18	61.7%	66.1%
77	TRANSPORTATION	2,546,203.00	138,746.24	1,660,187.31	1,798,933.55	747,269.45	65.2%	70.7%
78	CONTRACTED TRANSPORTATION	5,665,300.00	890,644.26	3,179,485.60	4,070,129.86	1,595,170.14	56.1%	71.8%
80	SKYLINE	79,000.00	4,022.86	40,153.33	44,176.19	34,823.81	50.8%	55.9%
82	STANTON	76,600.00	1,696.31	42,856.53	44,552.84	32,047.16	55.9%	58.2%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
84	CONRAD SCHOOL OF SCIENCE	74,200.00	4,115.48	63,103.48	67,218.96	6,981.04	85.0%	90.6%
85	STRINGS	14,983.00	2,081.12	5,182.23	7,263.35	7,719.65	34.6%	48.5%
86	CAB CALLOWAY	83,700.00	8,428.26	45,337.44	53,765.70	29,934.30	54.2%	64.2%
90	JOHN DICKINSON	279,200.00	38,287.36	122,769.62	161,056.98	118,143.02	44.0%	57.7%
91	MANAGER OF CURRICULUM	49,980.00	-	17,369.10	17,369.10	32,610.90	34.8%	34.8%
92	AI DUPONT HIGH SCHOOL	306,600.00	42,224.30	189,861.27	232,085.57	74,514.43	61.9%	75.7%
93	BRANDYWINE SPRINGS	77,200.00	6,080.27	45,018.70	51,098.97	26,101.03	58.3%	66.2%
94	MCKEAN HIGH SCHOOL	287,400.00	15,298.67	170,331.36	185,630.03	101,769.97	59.3%	64.6%
95	DRIVER EDUCATION	83,639.00	5,347.03	11,538.07	16,885.10	66,753.90	13.8%	20.2%
96	LOCAL SALARY & BENEFITS	41,900,000.00	1,051,285.27	25,968,201.27	27,019,486.54	14,880,513.46	62.0%	64.5%
97	DISTRICT WIDE SERVICES	11,657,431.00	490,387.00	9,818,311.00	10,308,698.00	1,348,733.00	84.2%	88.4%
98	OTHER STATE SERVICES	1,686,135.99		359.38	359.38	1,685,776.61		
99	CONTINGENCY	250,000.00		-	-	250,000.00	0.0%	0.0%
	DIV 32 TOTAL	154,579,414.00	4,563,058.01	96,039,690.52	100,602,748.53	53,976,665.47	62.1%	65.1%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
FEBRUARY 2008 (PRELIMINARY)

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24	TITLE I	3,703,057.00	310,793.86	448,848.40	759,642.26	2,943,414.74	12.1%	20.5%
25	TITLE II	1,835,651.00	166,980.00	367,414.57	534,394.57	1,301,256.43	20.0%	29.1%
26	TITLE IV	148,820.00	10,640.87	4,288.65	14,929.52	133,890.48	2.9%	10.0%
27	TITLE V	47,000.00	3,521.00	1,284.40	4,805.40	42,194.60	2.7%	10.2%
34	TITLE I NON-PUBLIC	204,236.00	91,907.00	20,423.60	112,330.60	91,905.40	10.0%	55.0%
35	TITLE II NON-PUBLIC	37,462.00		3,703.91	3,703.91	33,758.09	9.9%	9.9%
36	TITLE IV NON-PUBLIC	18,500.00	2,660.00	1,599.00	4,259.00	14,241.00	8.6%	23.0%
37	TITLE V NON-PUBLIC	22,390.00	2,684.74		2,684.74	19,705.26	0.0%	12.0%
53	PERKINS (FEDERAL)	306,068.00	31,112.88	4,544.86	35,657.74	35,657.74	1.5%	11.7%
72	OTHER FEDERAL PROGRAMS	3,936,599.00	702,349.04	1,228,034.14	1,930,383.18	1,930,383.18	31.2%	49.0%

RED CLAY CONSOLIDATED SCHOOL DISTRICT

EXPENDITURE REPORT - DIV 32 OTHER

FEBRUARY 2008 (PRELIMINARY)

REVENUES

<i>SOURCE</i>	<i>BOARD APPROVED BUDGET</i>	<i>ACTUAL</i>	<i>DIFFERENCE</i>	<i>% ACTUAL TO BUDGET</i>
Div 32 Tuition Prg Revenue (Title III, ELL, 1st State School, Unique Alt)	6,976,512.00	3,701,166.01	(3,275,345.99)	53.05%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
20	OFFICE OF ELL	5,263,865.00	86,333.23	2,700,799.79	2,787,133.02	2,476,731.98	51.3%	52.9%
71	UNIQUE ALTERNATIVE/OTHER STATE	1,012,562.73	504,188.94	369,712.68	873,901.62	138,661.11	36.5%	86.3%
88	FIRST STATE SCHOOL	1,365,000.00	271,391.33	557,520.55	828,911.88	536,088.12	40.8%	60.7%
					-			-
	TOTAL	7,641,427.73	861,913.50	3,628,033.02	4,489,946.52	3,151,481.21	47.5%	58.8%

MINOR CAPITAL IMPROVEMENT

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
59	MINOR CAPITAL IMPROVEMENT	1,465,493.00	77,120.59	502,047.08	579,167.67	886,325.33	34.3%	39.5%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 54
FEBRUARY 2008 (PRELIMINARY)

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	2,231,891.00		1,586,615.22	1,586,615.22	645,275.78	71.1%	71.1%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500.00	46,390.52	131,549.53	177,940.05	81,559.95	50.7%	68.6%
38	MEADOWOOD UTILITIES	83,000.00	36,673.55	31,957.59	68,631.14	14,368.86	38.5%	82.7%
39	CSCRIP	18,726.00		445.21	445.21	18,280.79	2.4%	2.4%
51	RELATED SERVICES	897,000.00	209,931.06	467,404.92	677,335.98	219,664.02	52.1%	75.5%
55	VOCATIONAL EDUCATION	26,232.00		16,290.00	16,290.00	9,942.00	62.1%	62.1%
77	MEADOWOOD TRANSPORTATION	901,296.00	63,165.77	655,958.81	719,124.58	182,171.42	72.8%	79.8%
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	80,444.88	2,438,437.22	2,518,882.10	1,310,565.90	63.7%	65.8%
97	UNBUDGETED		5,016.46	27,473.46	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	441,622.24	5,378,171.52	5,819,793.76	2,549,339.24	64.3%	69.5%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 58
FEBRUARY 2008 (PRELIMINARY)

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED & EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED & ENCUMBERED</i>
28	DIVISION I SALARIES - TITLE 14	3,525,095.00		2,281,754.21	2,281,754.21	1,243,340.79	64.7%	64.7%
32	RICHARDSON PARK LEARNING CENTER	174,811.00	9,403.14	53,282.31	62,685.45	112,125.55	30.5%	35.9%
33	CENTRAL SCHOOL	117,000.00	54,728.21	58,482.51	113,210.72	3,789.28	50.0%	96.8%
	FRIEND OF THE FAMILY CONTRACT	281,000.00		265,500.00	265,500.00	15,500.00	94.5%	94.5%
38	UTILITIES	155,500.00	49,143.86	113,141.17	162,285.03	(6,785.03)	72.8%	104.4%
51	RELATED SERVICES	577,000.00	273,136.99	343,700.00	616,836.99	(39,836.99)	59.6%	106.9%
55	VOCATIONAL EDUCATION	9,300.00	12,061.08	523.33	12,584.41	(3,284.41)	5.6%	135.3%
78	CONTRACTOR TRANSPORTATION	901,296.00	48,320.75	416,427.40	464,748.15	436,547.85	46.2%	51.6%
96	LOCAL SALARY & BENEFITS	4,379,538.00	10,779.51	2,574,092.02	2,584,871.53	1,794,666.47	58.8%	59.0%
97	UNBUDGETED		10,487.84	28,589.39	39,077.23	(39,077.23)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	DIV 58 TOTAL	10,220,540.00	468,061.38	6,135,492.34	6,603,553.72	3,616,986.28	60.0%	64.6%