

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

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**Red Clay Community Financial Review Committee**

**Reviewed/Approved**  
**March 31, 2008**

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32**  
**MARCH 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, choice income, income from fees, senior tax rebate)	50,448,592.00	49,465,150.00	(983,442.00)	98.05%
MCI Technology and Erate	763,597.00	785,676.47	22,079.47	102.89%
Indirect Costs	750,000.00	351,504.00	(398,496.00)	46.87%
Income from Fees	160,000.00	134,706.00	(25,294.00)	84.19%
CSCRP	252,602.00	320,885.06	68,283.06	127.03%
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	6,408,349.42	(150,746.58)	97.70%
State - Tax Relief	2,897,220.00	2,897,220.00	0.00	100.00%
State - All other	4,738,672.00	4,487,169.00	(251,503.00)	94.69%
<b>*TOTAL REVENUE</b>	<b>153,715,431.00</b>	<b>133,915,782.95</b>	<b>(19,799,648.05)</b>	<b>87.12%</b>

\*Less \$415,030 Unique Alternative, \$394,936 LEP, \$314,500 First State School

**EXPENDITURES**

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
01	SUPERINTENDENT	129,115.00		44,495.59	44,495.59	84,619.41	34.5%	34.5%
02	ASST SUPERINTENDENT FOR INSTRUCTION	382,500.00	41,389.89	166,180.75	207,570.64	174,929.36	43.4%	54.3%
03	DEPUTY SUPERINTENDENT	440,000.00	75,020.00	243,738.52	318,758.52	121,241.48	55.4%	72.4%
04	ASST SUPERINTENDENT FOR SCHOOL SERVICES	34,990.00		36,247.39	36,247.39	(1,257.39)	103.6%	103.6%
05	RESEARCH AND ASSESSMENT	272,475.00	4,125.00	100,223.63	104,348.63	168,126.37	36.8%	38.3%
07	CURRICULUM K-5	49,980.00		416.63	416.63	49,563.37	0.8%	0.8%
08	COMMUNICATIONS	58,310.00	264.80	36,311.33	36,576.13	21,733.87	62.3%	62.7%
09	TECHNOLOGY	1,288,379.00	40,188.16	818,784.68	858,972.84	429,406.16	63.6%	66.7%
10	DIR OF ELEMENTARY SCHOOLS	49,980.00		23,111.66	23,111.66	26,868.34	46.2%	46.2%
11	DIR OF SECONDARY SCHOOLS	49,980.00	4,740.00	1,751.13	6,491.13	43,488.87	3.5%	13.0%
13	BOARD OF EDUCATION	29,155.00		25,771.64	25,771.64	3,383.36	88.4%	88.4%
14	PRINTING AND GRAPHICS	302,046.00	28,431.93	246,480.44	274,912.37	27,133.63	81.6%	91.0%
15	HUMAN RESOURCES	104,125.00	7,244.91	17,171.99	24,416.90	79,708.10	16.5%	23.4%
16	SCHOOL FACILITIES	29,155.00	346.74	3,355.99	3,702.73	25,452.27	11.5%	12.7%
18	DIRECTOR OF FINANCE	41,650.00	9,206.36	24,834.27	34,040.63	7,609.37	59.6%	81.7%
19	MAINTENANCE & OPERATIONS	680,000.00	54,580.36	557,571.06	612,151.42	67,848.58	82.0%	90.0%
21	SPECIAL SERVICES	921,263.00	30,187.77	85,058.81	115,246.58	806,016.42	9.2%	12.5%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
22	ASST SUPERINTENDENT FOR SPECIAL SERVICES	75,000.00	7,461.95	26,120.26	33,582.21	41,417.79	34.8%	44.8%
23	ADULT EDUCATION	882,140.00	20,561.72	713,246.14	733,807.86	148,332.14	80.9%	83.2%
28	DIVISION I SALARIES - TITLE 14	74,554,886.00		51,875,642.24	51,875,642.24	22,679,243.76	69.6%	69.6%
29	CUSTODIAL SERVICES	297,500.00	14,254.91	122,177.87	136,432.78	161,067.22	41.1%	45.9%
30	COMMUNITY SCHOOL	500,000.00		538,914.22	538,914.22	(38,914.22)	107.8%	107.8%
31	MEADOWOOD				-	-		
32	RICHARDSON PARK ILC				-	-		
33	CENTRAL				-	-		
38	UTILITIES	4,639,000.00	1,734,447.11	3,517,906.37	5,252,353.48	(613,353.48)	75.8%	113.2%
39	CSCR			27,382.56	27,382.56	(27,382.56)		
40	FOREST OAK	55,600.00	4,144.06	37,738.32	41,882.38	13,717.62	67.9%	75.3%
41	PERFORMING ARTS	62,475.00	6,464.30	29,596.71	36,061.01	26,413.99	47.4%	57.7%
42	HERITAGE	53,200.00	1,575.68	30,701.67	32,277.35	20,922.65	57.7%	60.7%
44	HIGHLANDS	49,600.00	2,483.52	36,856.03	39,339.55	10,260.45	74.3%	79.3%
45	SUMMER SCHOOL	160,000.00		125,399.13	125,399.13	34,600.87	78.4%	78.4%
46	LEWIS	53,200.00	2,286.22	25,824.19	28,110.41	25,089.59	48.5%	52.8%
47	DISCIPLINE (HB 247)	739,747.00		286,755.83	286,755.83	452,991.17	38.8%	38.8%
48	SHORTLIDGE	52,000.00	843.50	33,939.26	34,782.76	17,217.24	65.3%	66.9%
49	SCHOOL IMPROVEMENT	213,219.00		21,447.59	21,447.59	191,771.41	10.1%	10.1%
50	LINDEN HILL	65,200.00	2,919.88	34,318.05	37,237.93	27,962.07	52.6%	57.1%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
52	BALTZ	70,000.00	3,102.51	38,834.16	41,936.67	28,063.33	55.5%	59.9%
54	RICHARDSON PARK	53,200.00	3,075.92	25,735.87	28,811.79	24,388.21	48.4%	54.2%
55	VOCATIONAL EDUCATION (HB 509)	337,374.01	45,676.00	18,798.04	64,474.04	272,899.97	5.6%	19.1%
56	MARBROOK	52,000.00	6,954.48	29,732.37	36,686.85	15,313.15	57.2%	70.6%
58	TECHNOLOGY REPLACEMENT	-	-	-	-	-		
60	RICHEY	49,600.00	2,379.09	19,337.12	21,716.21	27,883.79	39.0%	43.8%
61	EXTRA TIME	911,386.00	13,503.25	124,445.95	137,949.20	773,436.80	13.7%	15.1%
62	STATE FUNDED TECHNOLOGY	-	-	18,346.70	18,346.70	(18,346.70)		
63	MENTORING	20,000.00	4,102.50	10,424.58	14,527.08	5,472.92	52.1%	72.6%
64	MOTE	54,400.00	1,575.79	29,182.13	30,757.92	23,642.08	53.6%	56.5%
65	EARLY INTERVENTION	49,000.00	-	11,887.17	11,887.17	37,112.83	24.3%	24.3%
66	WARNER	71,200.00	2,081.74	44,938.02	47,019.76	24,180.24	63.1%	66.0%
70	NORTH STAR	65,200.00	540.21	34,845.19	35,385.40	29,814.60	53.4%	54.3%
73	STATE MINI GRANTS	24,683.00	-	22,730.68	22,730.68	1,952.32	92.1%	92.1%
74	AI MIDDLE	67,100.00	3,207.57	45,938.55	49,146.12	17,953.88	68.5%	73.2%
75	PROFESSIONAL DEVELOPMENT	233,529.00	44,209.60	66,850.49	111,060.09	122,468.91	28.6%	47.6%
76	HB DUPONT MIDDLE	87,300.00	2,417.93	57,599.31	60,017.24	27,282.76	66.0%	68.7%
77	TRANSPORTATION	2,546,203.00	139,040.78	1,837,537.98	1,976,578.76	569,624.24	72.2%	77.6%
78	CONTRACTED TRANSPORTATION	5,665,300.00	1,140,600.40	3,709,261.19	4,849,861.59	815,438.41	65.5%	85.6%

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
80	SKYLINE	79,000.00	2,424.30	44,688.94	47,113.24	31,886.76	56.6%	59.6%
82	STANTON	76,600.00	1,016.46	44,159.78	45,176.24	31,423.76	57.6%	59.0%
84	CONRAD SCHOOL OF SCIENCE	74,200.00	1,226.82	66,562.51	67,789.33	6,410.67	89.7%	91.4%
85	STRINGS	14,983.00	1,997.12	5,545.65	7,542.77	7,440.23	37.0%	50.3%
86	CAB CALLOWAY	83,700.00	11,898.30	47,710.75	59,609.05	24,090.95	57.0%	71.2%
90	JOHN DICKINSON	279,200.00	43,213.84	127,727.72	170,941.56	108,258.44	45.7%	61.2%
91	MANAGER OF CURRICULUM	49,980.00	300.00	18,279.62	18,579.62	31,400.38	36.6%	37.2%
92	AI DUPONT HIGH SCHOOL	306,600.00	38,593.10	211,682.73	250,275.83	56,324.17	69.0%	81.6%
93	BRANDYWINE SPRINGS	77,200.00	6,080.27	45,056.91	51,137.18	26,062.82	58.4%	66.2%
94	MCKEAN HIGH SCHOOL	287,400.00	12,980.64	192,514.98	205,495.62	81,904.38	67.0%	71.5%
95	DRIVER EDUCATION	83,639.00	8,576.03	11,538.07	20,114.10	63,524.90	13.8%	24.0%
96	LOCAL SALARY & BENEFITS	41,900,000.00	753,627.78	29,488,160.20	30,241,787.98	11,658,212.02	70.4%	72.2%
97	DISTRICT WIDE SERVICES	11,657,431.00	397,938.19	9,896,726.14	10,294,664.33	1,362,766.67	84.9%	88.3%
98	OTHER STATE SERVICES	1,686,135.99	-	86,834.29	86,834.29	1,599,301.70		
99	CONTINGENCY	250,000.00	-	-	-	250,000.00	0.0%	0.0%
	<b>DIV 32 TOTAL</b>	<b>154,579,414.00</b>	<b>4,785,509.39</b>	<b>106,349,085.74</b>	<b>111,134,595.13</b>	<b>43,444,818.87</b>	<b>68.8%</b>	<b>71.9%</b>

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

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
24	TITLE I	3,703,057.00	305,538.28	650,915.92	956,454.20	2,746,602.80	17.6%	25.8%
25	TITLE II	1,835,651.00	166,249.00	466,997.67	633,246.67	1,202,404.33	25.4%	34.5%
26	TITLE IV	148,820.00	9,022.99	5,519.90	14,542.89	134,277.11	3.7%	9.8%
27	TITLE V	47,000.00	3,521.00	1,258.78	4,779.78	42,220.22	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		4,023.91	4,023.91	33,438.09	10.7%	10.7%
36	TITLE IV NON-PUBLIC	18,500.00	2,236.45	2,559.00	4,795.45	13,704.55	13.8%	25.9%
37	TITLE V NON-PUBLIC	22,390.00	1,658.00	717.69	2,375.69	20,014.31	3.2%	10.6%
53	PERKINS (FEDERAL)	306,068.00	31,087.64	793.64	31,881.28	274,186.72	0.3%	10.4%
72	OTHER FEDERAL PROGRAMS	3,936,599.00	698,653.30	1,432,020.06	2,130,673.36	1,805,925.64	36.4%	54.1%

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 Other Tuition Programs**  
**MARCH 2008 (PRELIMINARY)**

**REVENUES**

<i>SOURCE</i>	<i>BOARD APPROVED BUDGET</i>	<i>ACTUAL</i>	<i>DIFFERENCE</i>	<i>% ACTUAL TO BUDGET</i>
Local Revenue Funds (includes tuition tax, interest, CSCRP, senior tax rebate)	16,576,215.00	15,790,756.12	(785,458.88)	95.26%
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>16,428,279.92</b>	<b>(647,935.08)</b>	<b>96.21%</b>

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
20	OFFICE OF ELL	5,263,865.00	77,074.32	3,011,866.52	3,088,940.84	2,174,924.16	57.2%	58.7%
71	UNIQUE ALTERNATIVE/OTHER STATE	1,012,562.73	482,654.94	408,538.00	891,192.94	121,369.79	40.3%	88.0%
88	FIRST STATE SCHOOL	1,365,000.00	271,391.33	569,314.15	840,705.48	524,294.52	41.7%	61.6%
					-			-
	<b>TOTAL</b>	<b>7,641,427.73</b>	<b>831,120.59</b>	<b>3,989,718.67</b>	<b>4,820,839.26</b>	<b>2,820,588.47</b>	<b>52.2%</b>	<b>63.1%</b>

**MINOR CAPITAL IMPROVEMENT**

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
59	MINOR CAPITAL IMPROVEMENT	1,465,493.00	141,009.56	511,447.94	652,457.50	813,035.50	34.9%	44.5%



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

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
28	DIVISION I SALARIES - TITLE 14	2,231,891.00		1,628,658.56	1,628,658.56	603,232.44	73.0%	73.0%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500.00	38,721.00	145,161.49	183,882.49	75,617.51	55.9%	70.9%
38	MEADOWOOD UTILITIES	83,000.00	38,468.15	36,637.79	75,105.94	7,894.06	44.1%	90.5%
39	CSCRIP	18,726.00		445.21	445.21	18,280.79	2.4%	2.4%
51	RELATED SERVICES	897,000.00	191,726.15	491,783.83	683,509.98	213,490.02	54.8%	76.2%
55	VOCATIONAL EDUCATION	26,232.00		16,290.00	16,290.00	9,942.00	62.1%	62.1%
61	EXTRA TIME	-		124,552.62	124,552.62	(124,552.62)		
77	MEADOWOOD TRANSPORTATION	901,296.00	57,896.70	722,078.13	779,974.83	121,321.17	80.1%	86.5%
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	56,921.69	2,679,462.95	2,736,384.64	1,093,063.36	70.0%	71.5%
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%
	<b>DIV 54 TOTAL</b>	<b>8,369,133.00</b>	<b>388,356.88</b>	<b>5,894,976.87</b>	<b>6,283,333.75</b>	<b>2,085,799.25</b>	<b>70.4%</b>	<b>75.1%</b>

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

<i>IBU</i>	<i>DESCRIPTION</i>	<i>BOARD APPROVED BUDGET</i>	<i>ENCUMBRANCE</i>	<i>EXPENDITURE</i>	<i>TOTAL ENCUMBERED &amp; EXPENDED</i>	<i>REMAINING BALANCE</i>	<i>% EXPENDED</i>	<i>% EXPENDED &amp; ENCUMBERED</i>
28	DIVISION I SALARIES - TITLE 14	3,525,095.00		2,499,331.46	2,499,331.46	1,025,763.54	70.9%	70.9%
32	RICHARDSON PARK LEARNING CENTER	174,811.00	12,928.28	56,756.87	69,685.15	105,125.85	32.5%	39.9%
33	CENTRAL SCHOOL	398,000.00	59,294.87	333,943.45	393,238.32	4,761.68	83.9%	98.8%
38	UTILITIES	155,500.00	34,562.28	139,647.27	174,209.55	(18,709.55)	89.8%	112.0%
51	RELATED SERVICES	577,000.00	215,032.99	401,804.00	616,836.99	(39,836.99)	69.6%	106.9%
55	VOCATIONAL EDUCATION	9,300.00	12,061.08	523.33	12,584.41	(3,284.41)	5.6%	135.3%
77	TRANSPORTATION	901,296.00	44,666.85	457,452.90	502,119.75	399,176.25	50.8%	55.7%
96	LOCAL SALARY & BENEFITS	4,379,538.00	82,098.15	2,858,848.36	2,940,946.51	1,438,591.49	65.3%	67.2%
97	UNBUDGETED		7,299.41	31,777.82	39,077.23	(39,077.23)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	<b>DIV 58 TOTAL</b>	<b>10,220,540.00</b>	<b>467,943.91</b>	<b>6,780,085.46</b>	<b>7,248,029.37</b>	<b>2,972,510.63</b>	<b>66.3%</b>	<b>70.9%</b>