

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**JANUARY 2008 MONTHLY FINANCIAL REPORT**

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**Red Clay Community Financial Review Committee**

**Reviewed/Approved**  
**February 4, 2008**

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**

EXPENDITURE REPORT - DIV 32

JANUARY 2008

**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			
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	47,926,069.35	(4,048,124.65)	92.21%
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	6,457,376.18	(101,719.82)	98.45%
State - Tax Relief	2,897,220.00	2,897,220.00	0.00	100.00%
State - All other	6,263,735.00	4,364,768.69	(1,898,966.31)	69.68%
<b>TOTAL REVENUE</b>	<b>154,839,897.00</b>	<b>129,809,333.22</b>	<b>(24,129,339.78)</b>	<b>83.83%</b>

**EXPENDITURES**

<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>
01	SUPERINTENDENT	129,115.00		42,129.64	42,129.64	86,985.36	32.6%	32.6%
02	ASST SUPERINTENDENT FOR INSTRUCTION	382,500.00	10,155.06	137,878.85	148,033.91	234,466.09	36.0%	38.7%
03	DEPUTY SUPERINTENDENT	440,000.00	20.00	196,798.53	196,818.53	243,181.47	44.7%	44.7%
04	ASST SUPERINTENDENT FOR SCHOOL SERVICES	34,990.00		37,609.70	37,609.70	(2,619.70)	107.5%	107.5%
05	RESEARCH AND ASSESSMENT	272,475.00	4,125.00	96,125.08	100,250.08	172,224.92	35.3%	36.8%
07	CURRICULUM K-5	49,980.00		416.63	416.63	49,563.37	0.8%	0.8%
08	COMMUNICATIONS	58,310.00	668.42	34,292.25	34,960.67	23,349.33	58.8%	60.0%
09	TECHNOLOGY	1,288,379.00	11,707.04	684,032.84	695,739.88	592,639.12	53.1%	54.0%
10	DIR OF ELEMENTARY SCHOOLS	49,980.00		22,192.49	22,192.49	27,787.51	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		39,884.03	39,884.03	(10,729.03)	136.8%	136.8%
14	PRINTING AND GRAPHICS	302,046.00	29,960.23	213,692.69	243,652.92	58,393.08	70.7%	80.7%
15	HUMAN RESOURCES	104,125.00	7,111.01	15,996.77	23,107.78	81,017.22	15.4%	22.2%
16	SCHOOL FACILITIES	29,155.00	86.69	2,567.96	2,654.65	26,500.35	8.8%	9.1%
18	DIRECTOR OF FINANCE	41,650.00	9,149.69	19,174.83	28,324.52	13,325.48	46.0%	68.0%
19	MAINTENANCE & OPERATIONS	680,000.00	81,354.75	738,981.64	820,336.39	(140,336.39)	108.7%	120.6%
21	SPECIAL SERVICES	921,263.00	19,251.51	64,766.94	84,018.45	837,244.55	7.0%	9.1%
22	ASST SUPERINTENDENT FOR SPECIAL SERVICES	75,000.00	6,658.26	21,219.55	27,877.81	47,122.19	28.3%	37.2%
23	ADULT EDUCATION	882,140.00	12,834.66	549,700.97	562,535.63	319,604.37	62.3%	63.8%

<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	74,554,886.00		41,326,774.73	41,326,774.73	33,228,111.27	55.4%	55.4%
29	CUSTODIAL SERVICES	297,500.00	16,144.74	116,283.23	132,427.97	165,072.03	39.1%	44.5%
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	984,332.66	2,644,108.03	3,628,440.69	1,010,559.31	57.0%	78.2%
39	CSCR			27,031.27	27,031.27	(27,031.27)		
40	FOREST OAK	55,600.00	1,242.52	32,621.45	33,863.97	21,736.03	58.7%	60.9%
41	PERFORMING ARTS	62,475.00	10,201.03	22,137.06	32,338.09	30,136.91	35.4%	51.8%
42	HERITAGE	53,200.00	2,196.02	27,144.12	29,340.14	23,859.86	51.0%	55.2%
44	HIGHLANDS	49,600.00	458.16	25,404.88	25,863.04	23,736.96	51.2%	52.1%
45	SUMMER SCHOOL	160,000.00		124,057.83	124,057.83	35,942.17	77.5%	77.5%
46	LEWIS	53,200.00	3,915.72	18,633.50	22,549.22	30,650.78	35.0%	42.4%
47	DISCIPLINE (HB 247)	739,747.00		245,090.51	245,090.51	494,656.49	33.1%	33.1%
48	SHORTLIDGE	52,000.00	4,575.50	28,248.89	32,824.39	19,175.61	54.3%	63.1%
49	SCHOOL IMPROVEMENT	213,219.00		18,817.72	18,817.72	194,401.28	8.8%	8.8%
50	LINDEN HILL	65,200.00	5,448.34	28,787.71	34,236.05	30,963.95	44.2%	52.5%
52	BALTZ	70,000.00	2,529.19	30,997.72	33,526.91	36,473.09	44.3%	47.9%
54	RICHARDSON PARK	53,200.00	2,697.75	24,028.81	26,726.56	26,473.44	45.2%	50.2%

<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>
55	VOCATIONAL EDUCATION (HB 509)	337,374.01	5,330.98	9,541.21	14,872.19	322,501.82	2.8%	4.4%
56	MARBROOK	52,000.00	5,429.67	25,366.60	30,796.27	21,203.73	48.8%	59.2%
58	TECHNOLOGY REPLACEMENT			1,000.00	1,000.00	(1,000.00)		
60	RICHEY	49,600.00	2,178.86	17,340.94	19,519.80	30,080.20	35.0%	39.4%
61	EXTRA TIME	911,386.00	15,345.79	44,974.59	60,320.38	851,065.62	4.9%	6.6%
62	STATE FUNDED TECHNOLOGY			18,346.70	18,346.70	(18,346.70)		
63	MENTORING	20,000.00	481.40	9,004.88	9,486.28	10,513.72	45.0%	47.4%
64	MOTE	54,400.00	225.46	27,591.85	27,817.31	26,582.69	50.7%	51.1%
65	EARLY INTERVENTION	49,000.00		11,887.17	11,887.17	37,112.83	24.3%	24.3%
66	WARNER	71,200.00	6,233.82	28,141.19	34,375.01	36,824.99	39.5%	48.3%
70	NORTH STAR	65,200.00	2,673.48	25,418.23	28,091.71	37,108.29	39.0%	43.1%
73	STATE MINI GRANTS	24,683.00		23,102.23	23,102.23	1,580.77	93.6%	1,580.77
74	AI MIDDLE	67,100.00	3,513.80	40,123.68	43,637.48	23,462.52	59.8%	65.0%
75	PROFESSIONAL DEVELOPMENT	233,529.00	4,036.09	57,328.56	61,364.65	172,164.35	24.5%	26.3%
76	HB DUPONT MIDDLE	87,300.00	3,623.41	46,002.26	49,625.67	37,674.33	52.7%	56.8%
77	TRANSPORTATION	2,546,203.00	108,709.10	1,444,084.94	1,552,794.04	993,408.96	56.7%	61.0%
78	CONTRACTED TRANSPORTATION	5,665,300.00	1,416,623.60	2,648,686.66	4,065,310.26	1,599,989.74	46.8%	71.8%
80	SKYLINE	79,000.00	3,109.71	37,296.65	40,406.36	38,593.64	47.2%	51.1%
82	STANTON	76,600.00	507.25	42,162.60	42,669.85	33,930.15	55.0%	55.7%
84	CONRAD SCHOOL OF SCIENCE	74,200.00	4,483.44	53,737.15	58,220.59	15,979.41	72.4%	78.5%

<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>
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	5,241.24	35,044.48	40,285.72	43,414.28	41.9%	48.1%
90	JOHN DICKINSON	279,200.00	27,057.72	106,263.16	133,320.88	145,879.12	38.1%	47.8%
91	MANAGER OF CURRICULUM	49,980.00	-	15,718.50	15,718.50	34,261.50	31.4%	31.4%
92	AI DUPONT HIGH SCHOOL	306,600.00	57,882.52	168,797.87	226,680.39	79,919.61	55.1%	73.9%
93	BRANDYWINE SPRINGS	77,200.00	6,003.50	34,960.49	40,963.99	36,236.01	45.3%	53.1%
94	MCKEAN HIGH SCHOOL	287,400.00	12,148.32	158,789.76	170,938.08	116,461.92	55.3%	59.5%
95	DRIVER EDUCATION	83,639.00	2,325.67	11,059.43	13,385.10	70,253.90	13.2%	16.0%
96	LOCAL SALARY & BENEFITS	41,900,000.00	724,513.63	22,741,939.34	23,466,452.97	18,433,547.03	54.3%	56.0%
97	DISTRICT WIDE SERVICES	11,657,431.00	819,209.60	9,692,057.20	10,511,266.80	1,146,164.20	83.1%	90.2%
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%
	<b>DIV 32 TOTAL</b>	<b>154,579,414.00</b>	<b>4,465,793.13</b>	<b>85,681,823.43</b>	<b>90,147,616.56</b>	<b>64,431,797.44</b>	<b>55.4%</b>	<b>58.3%</b>

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**

EXPENDITURE REPORT - DIV 32

JANUARY 2008 (PRELIMINARY)

<i><b>IBU</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>BOARD APPROVED BUDGET</b></i>	<i><b>ENCUMBRANCE</b></i>	<i><b>EXPENDITURE</b></i>	<i><b>TOTAL ENCUMBERED &amp; EXPENDED</b></i>	<i><b>REMAINING BALANCE</b></i>	<i><b>% EXPENDED</b></i>	<i><b>% EXPENDED &amp; ENCUMBERED</b></i>
24	TITLE I	3,703,057.00	346,416.62	209,301.48	555,718.10	3,147,338.90	5.7%	15.0%
25	TITLE II	1,835,651.00	138,749.00	365,979.89	504,728.89	1,330,922.11	19.9%	27.5%
26	TITLE IV	148,820.00	10,990.88	2,778.65	13,769.53	135,050.47	1.9%	9.3%
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	112,330.60		112,330.60	91,905.40	0.0%	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	500.00		500.00	18,000.00	0.0%	2.7%
37	TITLE V NON-PUBLIC	22,390.00	1,658.00		1,658.00	20,732.00	0.0%	7.4%
53	PERKINS (FEDERAL)	306,068.00	30,093.33	2,815.67	32,909.00	32,909.00	0.9%	10.8%
72	OTHER FEDERAL PROGRAMS	3,936,599.00	752,497.18	922,006.57	1,674,503.75	1,674,503.75	23.4%	42.5%
	<b>TOTAL</b>	10,259,783.00	1,396,756.61	1,507,870.57	2,904,627.18	6,527,314.32	14.7%	28.3%

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 OTHER**  
**JANUARY 2008**

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	4,096,102.01	(2,880,409.99)	58.71%

<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	105,931.44	2,351,270.82	2,457,202.26	2,806,662.74	44.7%	46.7%
71	UNIQUE ALTERNATIVE	1,012,562.73	556,347.50	251,618.37	807,965.87	204,596.86	24.8%	79.8%
88	FIRST STATE SCHOOL	1,365,000.00	67,991.33	434,902.27	502,893.60	862,106.40	31.9%	36.8%
				-				-
	<b>TOTAL</b>	<b>7,641,427.73</b>	<b>730,270.27</b>	<b>3,037,791.46</b>	<b>3,768,061.73</b>	<b>3,873,366.00</b>	<b>39.8%</b>	<b>49.3%</b>



**MINOR CAPITAL IMPROVEMENT**

<i><b>IBU</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>BOARD APPROVED BUDGET</b></i>	<i><b>ENCUMBRANCE</b></i>	<i><b>EXPENDITURE</b></i>	<i><b>TOTAL ENCUMBERED &amp; EXPENDED</b></i>	<i><b>REMAINING BALANCE</b></i>	<i><b>% EXPENDED</b></i>	<i><b>% EXPENDED &amp; ENCUMBERED</b></i>
59	MINOR CAPITAL IMPROVEMENT	1,465,493.00	53,687.84	284,329.28	338,017.12	1,127,475.88	19.4%	23.1%

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**

EXPENDITURE REPORT - DIV 54

JANUARY 2008

<i><b>IBU</b></i>	<i><b>DESCRIPTION</b></i>	<i><b>BOARD APPROVED BUDGET</b></i>	<i><b>ENCUMBRANCE</b></i>	<i><b>EXPENDITURE</b></i>	<i><b>TOTAL ENCUMBERED &amp; EXPENDED</b></i>	<i><b>REMAINING BALANCE</b></i>	<i><b>% EXPENDED</b></i>	<i><b>% EXPENDED &amp; ENCUMBERED</b></i>
28	DIVISION I SALARIES - TITLE 14	2,231,891.00		1,395,635.12	1,395,635.12	836,255.88	62.5%	62.5%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500.00	22,805.32	167,929.98	190,735.30	68,764.70	64.7%	73.5%
38	MEADOWOOD UTILITIES	83,000.00	23,633.75	28,219.41	51,853.16	31,146.84	34.0%	62.5%
39	CSCRIP	18,726.00		445.21	445.21	18,280.79	2.4%	2.4%
51	RELATED SERVICES	897,000.00	310,728.71	356,477.27	667,205.98	229,794.02	39.7%	74.4%
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	46,223.36	528,202.62	574,425.98	326,870.02	58.6%	63.7%
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	96,333.41	2,133,531.49	2,229,864.90	1,599,583.10	55.7%	58.2%
97	UNBUDGETED			2,690.90	2,690.90	(2,690.90)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	<b>DIV 54 TOTAL</b>	<b>8,369,133.00</b>	<b>499,724.55</b>	<b>4,651,461.56</b>	<b>5,151,186.11</b>	<b>3,217,946.89</b>	<b>55.6%</b>	<b>61.5%</b>

RED CLAY CONSOLIDATED SCHOOL DISTRICT

EXPENDITURE REPORT - DIV 58

JANUARY 2008

<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		1,942,860.01	1,942,860.01	1,582,234.99	55.1%	55.1%
32	RICHARDSON PARK LEARNING CENTER	174,811.00	13,676.21	37,366.78	51,042.99	123,768.01	21.4%	29.2%
33	CENTRAL SCHOOL	398,000.00	56,738.34	299,370.76	356,109.10	41,890.90	75.2%	89.5%
38	UTILITIES	155,500.00	50,341.60	90,345.55	140,687.15	14,812.85	58.1%	90.5%
39	CSCR	-			-	-		
51	RELATED SERVICES	577,000.00	311,089.99	305,747.00	616,836.99	(39,836.99)	53.0%	106.9%
55	VOCATIONAL EDUCATION	9,300.00	16,395.00	11,101.72	27,496.72	(18,196.72)	119.4%	295.7%
78	CONTRACTOR TRANSPORTATION	901,296.00			-	901,296.00	0.0%	0.0%
96	LOCAL SALARY & BENEFITS	4,379,538.00	124,221.68	2,306,718.50	2,430,940.18	1,948,597.82	52.7%	55.5%
97	UNBUDGETED		8,647.06	27,072.47	35,719.53	(35,719.53)		
99	CONTINGENCY	100,000.00			-	100,000.00	0.0%	0.0%
	<b>DIV 58 TOTAL</b>	<b>10,220,540.00</b>	<b>581,109.88</b>	<b>5,020,582.79</b>	<b>5,601,692.67</b>	<b>4,618,847.33</b>	<b>49.1%</b>	<b>54.8%</b>