



Community Financial Review Committee Monthly Financial Report

Monthly Financial Report

Prepared by the Red Clay Business Office

Report Ending Date: December 31, 2009
2010 Fiscal Year: July 1, 2009 to June 30, 2010
Percent of Fiscal Year Complete: 50%

Committee Members

- Jill Floore, Red Clay Chief Financial Officer
- Kelly Krapf, Red Clay Education Association Representative
- Paul Lloyd, Community Representative
- Larry Miller, Community Representative
- Eric Randolph, Board of Education Representative
- Jane Rattenni, Community Representative
- Kim Williams, Board of Education Representative

CFRC Review: January 11, 2010
For School Board Approval: January 20, 2010

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The Business Office is responsible for the accuracy of the content found in the monthly financial report. The CFRC reviews the document to confirm revenue and expenditures adhere to the Board of Education approved budget.

For more information, visit the CFRC website at <http://www.redclay.k12.de.us/boardcfr/cfrcindex.shtml>

Contact us at rccfrc@redclay.k12.de.us

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
DECEMBER 31, 2009

REVENUES

SOURCE	BOARD APPROVED BUDGET	ACTUAL	DIFFERENCE	% ACTUAL TO BUDGET
OPENING BALANCE	\$11,870,248.00	\$11,870,248.00	\$0.00	100.00%
Local Revenue Funds (includes current expense, interest, choice income, gate receipts, senior tax rebate)	\$59,891,601.00	\$59,374,547.93	(\$517,053.07)	99.14%
MCI Technology and ERate**	\$782,300.00	\$632,769.42	(\$149,530.58)	80.89%
Indirect Costs**	\$1,100,000.00	\$383,713.00	(\$716,287.00)	34.88%
Income from Fees**	\$250,000.00	\$52,899.00	(\$197,101.00)	21.16%
C/SCRIP**	\$200,000.00	\$49,822.00	(\$150,178.00)	24.91%
Tuition Receivable	\$587,114.00	\$0.00	(\$587,114.00)	0.00%
State Division I	\$72,893,354.00	\$55,723,894.00	(\$17,169,460.00)	76.45%
State - Division II	\$5,552,971.00	\$5,598,878.00	\$45,907.00	100.83%
State - Division III	\$6,119,252.00	\$6,368,155.00	\$248,903.00	104.07%
State - Transportation	\$6,045,397.00	\$5,533,572.00	(\$511,825.00)	91.53%
State Stabilization Funds	\$6,645,308.00	\$6,645,308.00	\$0.00	100.00%
Summer School	\$70,428.00	\$70,428.00	\$0.00	100.00%
State - All other	\$2,296,834.00	\$1,525,499.55	(\$771,334.45)	66.42%
TOTAL REVENUE	\$174,304,807.00	\$153,829,733.90	(\$20,475,073.10)	88.25%

**Current Year Receipts

EXPENSES

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
01	SUPERINTENDENT	\$129,115.00	\$23,134.40	\$73,430.12	\$96,564.52	\$32,550.48	56.9%	74.8%
02	ASST SUPERINTENDENT ACADEMICS	\$1,072,806.00	\$405,387.10	\$256,081.99	\$661,469.09	\$411,336.91	23.9%	61.7%
03	DEPUTY SUPERINTENDENT	\$440,000.00	\$59,579.42	\$66,709.65	\$126,289.07	\$313,710.93	15.2%	28.7%
04	ASST SUPERINTENDENT SCHOOL SUPPORT	\$75,000.00	\$25.00	\$4,243.42	\$4,268.42	\$70,731.58	5.7%	5.7%
05	RESEARCH AND DATA ANALYSIS	\$143,257.00	\$1,555.97	\$118,569.60	\$120,125.57	\$23,131.43	82.8%	83.9%
06	ASSESSMENT	\$185,800.00	\$632.13	\$7,075.68	\$7,707.81	\$178,092.19	3.8%	4.1%
07	DIRECTOR OF CURRICULUM AND INSTRUCTION	\$49,980.00	\$1,383.18	\$32,411.65	\$33,794.83	\$16,185.17	64.8%	67.6%
08	COMMUNICATIONS	\$68,310.00	\$2,846.15	\$41,405.56	\$44,251.71	\$24,058.29	60.6%	64.8%
09	TECHNOLOGY	\$1,937,977.00	\$416,786.87	\$639,751.79	\$1,056,538.66	\$881,438.34	33.0%	54.5%
10	DIR OF SCHOOL OPERATIONS	\$99,960.00	\$4,583.33	\$9,337.22	\$13,920.55	\$86,039.45	9.3%	13.9%
11	SCHOOL CHOICE	\$15,980.00	\$0.00	\$4,773.17	\$4,773.17	\$11,206.83	29.9%	29.9%
12	LIBRARY SERVICES	\$200,000.00	\$35,520.52	\$73,563.25	\$109,083.77	\$90,916.23	36.8%	54.5%
13	BOARD OF EDUCATION	\$44,155.00	\$0.00	\$24,827.37	\$24,827.37	\$19,327.63	56.2%	56.2%
14	PRINTING SERVICES	\$302,046.00	\$73,032.41	\$104,715.32	\$177,747.73	\$124,298.27	34.7%	58.8%
15	HUMAN RESOURCES	\$104,125.00	\$621.96	\$48,663.70	\$49,285.66	\$54,839.34	46.7%	47.3%
17	DIR. CN SPECIAL ASSIGNMENT - PREVENTION	\$49,980.00	\$963.69	\$7,835.22	\$8,798.91	\$41,181.09	15.7%	17.6%

IBU	DESCRIPTION	BOARD APPROVED BUD GET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
18	BUSINESS OFFICE	\$41,650.00	\$12,467.28	\$20,897.59	\$33,364.87	\$8,285.13	50.2%	80.1%
19	MAINTENANCE	\$1,763,160.00	\$395,745.29	\$632,405.65	\$1,028,150.94	\$735,009.06	35.9%	58.3%
21	SPECIAL SERVICES	\$948,901.00	\$432,621.35	\$180,686.25	\$613,307.60	\$335,593.40	19.0%	64.6%
22	STUDENT SERVICES	\$0.00	\$0.00	\$190.75	\$190.75	(\$190.75)		
23	ADULT EDUCATION	\$750,263.00	\$2,069.25	\$390,036.10	\$392,105.35	\$358,157.65	52.0%	52.3%
28	DIVISION I - SALARIES	\$72,893,354.00	\$0.00	\$38,342,364.63	\$38,342,364.63	\$34,550,989.37	52.6%	52.6%
29	CUSTODIAL SERVICES	\$359,231.00	\$69,252.53	\$105,002.37	\$174,254.90	\$184,976.10	29.2%	48.5%
30	ALTERNATIVE EDUCATION	\$449,122.00	\$224,561.00	\$224,561.00	\$449,122.00	\$0.00	50.0%	100.0%
31	MEADOWOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
32	RICHARDSON PARK ILC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
33	CENTRAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
38	UTILITIES	\$5,521,000.00	\$4,100,772.87	\$902,563.54	\$5,003,336.41	\$517,663.59	16.3%	90.6%
39	CSCRIP	\$0.00	\$0.00	\$5.02	\$5.02	(\$5.02)		
40	FOREST OAK ELEMENTARY	\$103,137.00	\$3,835.90	\$39,867.19	\$43,703.09	\$59,433.91	38.7%	42.4%
41	PERFORMING ARTS	\$89,975.00	\$18,522.89	\$26,339.31	\$44,862.20	\$45,112.80	29.3%	49.9%
42	HERITAGE ELEMENTARY	\$111,079.00	\$3,911.72	\$35,354.68	\$39,266.40	\$71,812.60	31.8%	35.3%
44	HIGHLANDS ELEMENTARY	\$77,857.00	\$5,064.87	\$32,904.20	\$37,969.07	\$39,887.93	42.3%	48.8%
45	SUMMER SCHOOL	\$78,294.00	\$0.00	\$78,293.67	\$78,293.67	\$0.33	100.0%	100.0%
46	LEWIS ELEMENTARY	\$107,679.00	\$15,803.82	\$25,707.40	\$41,511.22	\$66,167.78	23.9%	38.6%
48	SHORTLIFFE ELEMENTARY	\$83,819.00	\$7,584.16	\$30,694.00	\$38,278.16	\$45,540.84	36.6%	45.7%
49	SCHOOL IMPROVEMENT	\$310,000.00	\$0.00	\$1,688.52	\$1,688.52	\$308,311.48	0.5%	0.5%
50	LINDEN HILL ELEMENTARY	\$120,026.00	\$8,850.59	\$26,340.36	\$35,190.95	\$84,835.05	21.9%	29.3%
52	BALTZ ELEMENTARY	\$89,601.00	\$17,990.69	\$26,985.25	\$44,975.94	\$44,625.06	30.1%	50.2%
54	RICHARDSON PARK ELEMENTARY	\$83,630.00	\$3,585.96	\$17,323.84	\$20,909.80	\$62,720.20	20.7%	25.0%
55	VOC EDUCATION DIVISION II	\$275,977.00	\$15,491.19	\$60,440.46	\$75,931.65	\$200,045.35	21.9%	27.5%
56	MAREROOK ELEMENTARY	\$91,008.00	\$10,184.28	\$26,352.33	\$36,536.61	\$54,471.39	29.0%	40.1%
58	TECHNOLOGY REPLACEMENT	\$500,000.00	\$248,328.32	\$0.00	\$248,328.32	\$251,671.68		
60	RICHEY ELEMENTARY	\$97,634.00	\$4,910.62	\$42,106.38	\$47,017.00	\$50,617.00	43.1%	48.2%
61	EXTRA TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
63	STATE STABILIZATION	\$6,645,308.00	\$45,000.00	\$3,181,485.33	\$3,226,485.33	\$3,418,822.67	47.9%	48.6%
64	MOTE ELEMENTARY	\$108,631.00	\$18,105.45	\$17,650.02	\$35,755.47	\$72,875.53	16.2%	32.9%
66	WARNER ELEMENTARY	\$130,270.00	\$13,634.51	\$25,862.99	\$39,497.50	\$90,772.50	19.9%	30.3%
70	NORTH STAR ELEMENTARY	\$149,060.00	\$8,961.86	\$45,181.21	\$54,143.07	\$94,916.93	30.3%	36.3%
73	STATE MINI GRANTS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
74	AIDUPONT MIDDLE SCHOOL	\$136,622.00	\$29,177.29	\$28,195.32	\$57,372.61	\$79,249.39	20.6%	42.0%
75	PROFESSIONAL DEVELOPMENT	\$178,082.00	\$9,178.09	\$95,585.64	\$104,763.73	\$73,318.27	53.7%	58.8%
76	HB DUPONT MIDDLE SCHOOL	\$158,242.00	\$14,895.57	\$80,600.89	\$95,496.46	\$62,745.54	50.9%	60.3%
77	TRANSPORTATION	\$2,993,252.00	\$258,866.45	\$1,197,167.22	\$1,456,033.67	\$1,537,218.33	40.0%	48.6%
78	CONTRACTOR TRANSPORTATION	\$4,840,727.00	\$2,797,472.92	\$1,850,333.27	\$4,647,806.19	\$192,920.81	38.2%	96.0%
80	SKYLINE MIDDLE SCHOOL	\$158,499.00	\$21,834.06	\$59,067.25	\$80,901.31	\$77,597.69	37.3%	51.0%
82	STANTON MIDDLE SCHOOL	\$143,897.00	\$20,257.41	\$46,151.16	\$66,408.57	\$77,488.43	32.1%	46.2%

IBU	DESCRIPTION	BOARD APPROVED BUD GET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
84	CONRAD SCHOOL OF SCIENCE	\$225,505.00	\$39,603.71	\$93,603.67	\$133,207.38	\$92,297.62	41.5%	59.1%
85	STRINGS PROGRAM	\$23,100.00	\$16,100.32	\$2,699.05	\$18,799.37	\$4,300.63	11.7%	81.4%
86	CAB CALLOWAY	\$213,147.00	\$12,257.23	\$94,092.72	\$106,349.95	\$106,797.05	44.1%	49.9%
90	JOHN DICKINSON HIGH SCHOOL	\$414,310.00	\$86,669.34	\$163,174.84	\$249,844.18	\$164,465.82	39.4%	60.3%
91	DIRECTOR OF CURRICULUM	\$0.00	\$317.60	\$1,673.31	\$1,990.91	(\$1,990.91)		
92	AID DUPONT HIGH SCHOOL	\$439,479.00	\$68,020.81	\$148,895.61	\$216,916.42	\$222,562.58	33.9%	49.4%
93	BRAND YWINE SPRINGS ELEMENTARY	\$159,466.00	\$25,894.88	\$68,719.54	\$94,614.42	\$64,851.58	43.1%	59.3%
94	MCKEAN HIGH SCHOOL	\$367,688.00	\$40,479.54	\$130,164.40	\$170,643.94	\$197,044.06	35.4%	46.4%
95	DRIVER EDUCATION	\$64,500.00	\$0.00	\$7,199.99	\$7,199.99	\$57,300.01	11.2%	11.2%
96	LOCAL SALARY & BENEFITS	\$43,475,383.00	\$2,191,236.78	\$19,198,846.31	\$21,390,083.09	\$22,085,299.91	44.2%	49.2%
97	DISTRICT WIDE SERVICES	\$9,302,904.00	\$1,258,498.78	\$3,032,210.97	\$4,290,709.75	\$5,012,194.25	32.6%	46.1%
98	OTHER STATE SERVICES	\$38,502.00	\$0.00	\$0.00	\$0.00	\$38,502.00	0.0%	0.0%
99	CONTINGENCY	\$743,897.00	\$0.00	\$0.00	\$0.00	\$743,897.00	0.0%	0.0%
DIV 32	TOTAL	\$160,975,359.00	\$13,604,010.62	\$72,351,065.91	\$85,955,076.53	\$75,020,282.47	44.9%	53.4%
	Previous Budget Year Expenditures		\$4,213,877.26	\$13,634,888.12	\$17,848,765.38			

RED CLAY CONSOLIDATED SCHOOL DISTRICT
 EXPENDITURE REPORT - DIV 32
 CURRENT YEAR EXPENDITURE BASED ON FY 09 FEDERAL FISCAL YEAR - SEE END DATES
 DECEMBER 31, 2009

IBU	DESCRIPTION		END DATE	BOARD APPROVED BUD GET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
24	TITLE I	1119	31-Dec	4,338,672.00	451,925.45	4,009,210.44	4,461,135.89	(122,463.89)	92.4%	102.8%
25	TITLE II	1419	31-Dec	2,033,774.00	69,371.85	1,772,652.44	1,842,024.29	191,749.71	87.2%	90.6%
26	TITLE IV	2419	31-Dec	122,145.00	24,117.55	86,830.80	110,968.35	11,176.65	71.1%	90.8%
27	TITLE V	1519	31-Dec	-	-	681.11	681.11	(681.11)		
34	TITLE I NON-PUBLIC	1119	31-Dec	147,193.00	-	-	-	147,193.00	0.0%	0.0%
35	TITLE II NON-PUBLIC	1419	31-Dec	36,389.00	-	20,520.67	20,520.67	15,868.33	56.4%	56.4%
36	TITLE IV NON-PUBLIC	2419	31-Dec	19,150.00	1,473.06	6,797.69	8,270.75	10,879.25	35.5%	43.2%
37	TITLE V NON-PUBLIC	1519	31-Dec	-	-	-	-	-		
53	PERKINS (FEDERAL)	4219	31-Dec	313,070.00	57,018.01	203,439.82	260,457.83	52,612.17	65.0%	83.2%
72	OTHER FEDERAL PROGRAMS		VARIES	3,615,636.00	388,997.31	4,150,949.54	4,539,946.85	(924,310.85)	114.8%	125.6%
83	ARRA Stimulus		31-Dec	8,647,152.00	699,630.20	879,839.23	1,579,489.43	7,067,662.57	10.2%	18.3%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
 EXPENDITURE REPORT - DIV 32
 CURRENT YEAR EXPENDITURE BASED ON FY 10 FEDERAL FISCAL YEAR - SEE END DATES
 DECEMBER 31, 2009

IBU	DESCRIPTION	END DATE	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
24	TITLE I	31-Dec	5,010,723.00	608,886.16	712,251.68	1,321,137.84	3,689,585.16	14.2%	26.4%
25	TITLE II	31-Dec	1,988,375.00	142,175.95	281,789.82	423,965.77	1,564,409.23	14.2%	21.3%
26	TITLE IV	31-Dec	143,488.00	10,624.00	-	10,624.00	132,864.00	0.0%	7.4%
27	TITLE V	31-Dec	-	-	-	-	-		
34	TITLE I NON-PUBLIC	31-Dec	-	-	-	-	-		
35	TITLE II NON-PUBLIC	31-Dec	-	-	-	-	-		
36	TITLE IV NON-PUBLIC	31-Dec	-	-	-	-	-		
37	TITLE V NON-PUBLIC	31-Dec	-	-	-	-	-		
53	PERKINS (FEDERAL)	31-Dec	336,085.00	24,894.00	119.40	25,013.40	311,071.60	0.0%	7.4%
72	OTHER FEDERAL PROGRAMS	VARIES	4,225,647.00	402,109.30	394,044.23	796,153.53	3,429,493.47	9.3%	18.8%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 22 Other Tuition Programs
 DECEMBER 31, 2009

REVENUES

SOURCE	BOARD APPROVED BUDGET	ACTUAL	DIFFERENCE	% ACTUAL TO BUDGET
Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebate)	19,955,357.00	19,934,799.40	(20,557.60)	99.90%
Tuition Billing	548,109.00	0.00	(548,109.00)	0.00%
State Fiscal Stabilization	706,262.00	706,262.00	0.00	100.00%
State Revenue	764,500.00	536,939.70	(227,560.30)	70.23%
TOTAL Local Revenue	21,974,228.00	21,178,001.10	(796,226.90)	96.38%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
20	OFFICE OF ELL	1,612,771.00	60,921.50	841,751.04	902,672.54	710,098.46	52.2%	56.0%
67	CONSORTIUM	302,975.00	-	323,275.47	323,275.47	(20,300.47)	106.7%	106.7%
71	UNIQUE ALTERNATIVE/OTHER STATE	1,037,122.00	241,115.26	160,131.50	401,246.76	635,875.24	15.4%	38.7%
88	FIRST STATES SCHOOL	929,638.00	73,500.00	374,519.91	448,019.91	481,638.09	40.3%	48.2%
	TOTAL	3,882,526.00	375,536.76	1,699,677.92	2,075,214.68	1,807,311.32	43.8%	53.8%

MINOR CAPITAL IMPROVEMENT

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
59	MINOR CAPITAL IMPROVEMENT*	1,407,845.00	-	550.00	550.00	1,407,295.00	0.0%	0.0%

DEBT SERVICE

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
	DEBT SERVICE*	11,554,309.00	-	3,803,657.28	3,803,657.28	7,750,651.72	32.9%	32.9%

* Total budget includes state and local match of Minor Capital Improvement Tax Rate

* Board Approved Budget for Debt Service is calculated on payments due through October of the next fiscal year to insure sufficient available funds to make payment.

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 54
DECEMBER 31, 2009

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	2,652,627	-	1,377,887.18	1,377,887.18	1,274,739.82	51.9%	51.9%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500	15,345.55	92,977.68	108,323.23	151,176.77	35.8%	41.7%
38	MEADOWOOD UTILITIES	86,735	58,115.37	30,484.87	88,600.24	(1,865.24)	35.1%	102.2%
39	CSCRP	-	-	-	-	-		
51	RELATED SERVICES	716,516	476,846.41	186,049.20	662,895.61	53,620.39	26.0%	92.5%
55	VOCATIONAL EDUCATION	18,055	-	-	-	18,055.00	0.0%	0.0%
63	STATE STABILIZATION	105,153	-	105,153.00	105,153.00	-	100.0%	100.0%
77	MEADOWOOD TRANSPORTATION	1,125,341	96,997.78	509,705.96	606,703.74	518,637.26	45.3%	53.9%
78	MEADOWOOD CONTRACTOR TRANSPORTATION	-	300.00	-	300.00	(300.00)		
96	LOCAL SALARY & BENEFITS	3,655,735	166,276.58	1,887,510.75	2,053,787.33	1,601,947.67	51.6%	56.2%
99	CONTINGENCY	258,084	-	-	-	258,084.00	0.0%	0.0%
	UNASSIGNED IBU EXPENSE	-	3,000.00	70,296.10	73,296.10	(73,296.10)		
DIV 54 TOTAL		8,877,746	816,881.69	4,260,064.74	5,076,946.43	3,800,799.57	48.0%	57.2%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 58
DECEMBER 31, 2009

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	4,221,768	-	2,216,332.99	2,216,332.99	2,005,435.01	52.5%	52.5%
32	RICHARDSONPARK LEARNING CENTER	174,811	12,902.32	85,433.81	98,336.13	76,474.87	48.9%	56.3%
33	CENTRAL SCHOOL	133,000	11,124.10	82,477.55	93,601.65	39,398.35	62.0%	70.4%
38	UTILITIES	223,860	167,730.38	48,801.97	216,532.35	7,327.65	21.8%	96.7%
51	RELATED SERVICES	665,187	602,390.29	153,411.39	755,801.68	(90,614.68)	23.1%	113.6%
55	VOCATIONAL EDUCATION	7,738	9,583.85	-	9,583.85	(1,845.85)	0.0%	123.9%
63	STATE STABILIZATION	178,086	-	178,086.00	178,086.00	-	100.0%	100.0%
77	TRANSPORTATION	706,930	81,260.92	327,377.19	408,638.11	298,311.89	46.3%	57.8%
96	LOCAL SALARY & BENEFITS	3,822,218	172,505.28	1,820,861.45	1,993,366.73	1,828,851.27	47.6%	52.2%
97	SUBSTITUTES	-	22,183.66	26,666.61	48,850.27	(48,850.27)		
99	CONTINGENCY	294,983	-	-	-	294,983.00	0.0%	0.0%
	UNASSIGNED IBU EXPENSE	-	1,614.00	402.00	2,016.00	(2,016.00)		
DIV 58 TOTAL		10,428,601	1,081,294.80	4,939,850.96	6,021,146.76	4,407,455.24	47.4%	57.7%

IBU 97 Expenditures

FY 2010: July 2009 through December 2009

DIV	IBU	MBU	MBU DESCRIPTION	PRELIMINARY BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	EXPENDED & ENCUMBERED
32	97	1	Charter Payments	\$5,087,220.00	\$0.00	\$1,823,083.78	\$1,823,083.78	\$3,264,136.22	35.8%	35.8%
32	97	3	Lease	\$781,447.00	\$294,258.35	\$293,741.65	\$588,000.00	\$193,447.00	37.6%	75.2%
32	97	5	Insurance	\$220,000.00	\$176,673.00	\$1,150.00	\$177,823.00	\$42,177.00	0.5%	80.8%
32	97	7	Assessment	\$628,848.00	\$0.00	\$0.00	\$0.00	\$628,848.00	0.0%	0.0%
32	97	14	Data Service Center	\$935,389.00	\$84,529.00	\$383,165.50	\$467,694.50	\$467,694.50	41.0%	50.0%
32	97	15	Substitutes	\$1,300,000.00	\$659,201.58	\$407,140.74	\$1,066,342.32	\$233,657.68	31.3%	82.0%
32	97	34	Financial Recovery Team	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0.0%	0.0%
32	97	75	Admn Tuition Reimb	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.0%	0.0%
32	97	84	Conrad Startup	\$150,000.00	\$40,366.74	\$58,799.15	\$99,165.89	\$50,834.11	39.2%	66.1%
32	97	90	Dickinson High School*	\$160.00	\$0.00	\$0.00	\$0.00	\$160.00	0.0%	0.0%
32	97	92	Al DuPont High School*	\$57,420.00	\$0.00	\$4,218.38	\$4,218.38	\$53,201.62	7.3%	7.3%
32	97	94	McKean High School*	\$17,420.00	\$0.00	\$13,656.17	\$13,656.17	\$3,763.83	78.4%	78.4%
32	97	98	Prior Year Payables	\$55,000.00	\$3,470.11	\$47,255.60	\$50,725.71	\$4,274.29	85.9%	92.2%
			IBU 97 Total	\$9,302,904.00	\$1,258,498.78	\$3,032,210.97	\$4,290,709.75	\$5,012,194.25	32.6%	46.1%

* Listed in FY10 budget as gate expenses (\$75,000).