



Community Financial Review Committee Monthly Financial Report

Monthly Financial Report

Prepared by the Red Clay Business Office

Report Ending Date: January 31, 2010
2010 Fiscal Year: July 1, 2009 to June 30, 2010
Percent of Fiscal Year Complete: 58.3%

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: Due to inclement weather the document was not reviewed
For School Board Approval: February 17, 2010

FY10 - 07

Page 1

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
JANUARY 31, 2010

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	\$59,926,282.00	\$34,681.00	100.06%
MCI Technology and Erate*	\$782,300.00	\$747,500.00	(\$34,800.00)	95.55%
Indirect Costs*	\$1,100,000.00	\$384,874.00	(\$715,126.00)	34.99%
Income from Fees*	\$250,000.00	\$78,020.00	(\$171,980.00)	31.21%
CSCR*	\$200,000.00	\$68,813.00	(\$131,187.00)	34.41%
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	\$5,669,785.00	\$116,814.00	102.10%
State - Division III	\$6,119,252.00	\$6,368,155.00	\$248,903.00	104.07%
State - Transportation	\$6,045,397.00	\$5,764,219.00	(\$281,178.00)	95.35%
State Stabilization Funds	\$6,645,308.00	\$6,645,308.00	\$0.00	100.00%
Summer School	\$70,428.00	\$70,428.00		
State - All other	\$2,296,834.00	\$1,644,426.00	(\$652,408.00)	71.60%
TOTAL REVENUE	\$174,304,807.00	\$154,961,952.00	(\$19,342,855.00)	88.90%

*Current Year Receipts

EXPENSES

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
01	SUPERINTENDENT	\$129,115.00	\$7,536.51	\$99,405.73	\$106,942.24	\$22,172.76	77.0%	82.8%
02	ASST SUPERINTENDENT ACADEMICS	\$1,072,806.00	\$366,957.36	\$304,503.68	\$671,461.04	\$401,344.96	28.4%	62.6%
03	DEPUTY SUPERINTENDENT	\$440,000.00	\$49,356.82	\$84,878.24	\$134,235.06	\$305,764.94	19.3%	30.5%
04	ASST SUPERINTENDENT SCHOOL SUPPORT	\$75,000.00	\$361.19	\$4,439.38	\$4,800.57	\$70,199.43	5.9%	6.4%
05	RESEARCH AND DATA ANALYSIS	\$143,257.00	\$0.00	\$118,058.74	\$118,058.74	\$25,198.26	82.4%	82.4%
06	ASSESSMENT	\$185,800.00	\$2,071.95	\$9,236.54	\$11,308.49	\$174,491.51	5.0%	6.1%
07	DIRECTOR OF CURRICULUM AND INSTRUCTION	\$49,980.00	\$297.18	\$34,100.68	\$34,397.86	\$15,582.14	68.2%	68.8%
08	COMMUNICATIONS	\$68,310.00	\$2,930.29	\$44,553.08	\$47,483.37	\$20,826.63	65.2%	69.5%
09	TECHNOLOGY	\$1,937,977.00	\$451,349.37	\$853,435.57	\$1,304,784.94	\$633,192.06	44.0%	67.3%
10	DIR OF SCHOOL OPERATIONS	\$99,960.00	\$5,358.13	\$10,903.82	\$16,261.95	\$83,698.05	10.9%	16.3%
11	SCHOOL CHOICE	\$15,980.00	\$0.00	\$6,269.09	\$6,269.09	\$9,710.91	39.2%	39.2%
12	LIBRARY SERVICES	\$200,000.00	\$20,650.07	\$95,438.73	\$116,088.80	\$83,911.20	47.7%	58.0%
13	BOARD OF EDUCATION	\$44,155.00	\$0.00	\$24,927.42	\$24,927.42	\$19,227.58	56.5%	56.5%
14	PRINTING SERVICES	\$302,046.00	\$54,853.20	\$116,885.50	\$171,738.70	\$130,307.30	38.7%	56.9%
15	HUMAN RESOURCES	\$104,125.00	\$28,039.81	\$49,051.52	\$77,091.33	\$27,033.67	47.1%	74.0%
17	DIR ON SPECIAL ASSIGNMENT - PREVENTION	\$49,980.00	\$1,366.85	\$8,179.01	\$9,545.86	\$40,434.14	16.4%	19.1%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
18	BUSINESS OFFICE	\$41,650.00	\$1,390.84	\$35,060.18	\$36,451.02	\$5,198.98	84.2%	87.5%
19	MAINTENANCE	\$1,763,160.00	\$352,321.55	\$826,847.42	\$1,179,168.97	\$583,991.03	46.9%	66.9%
21	SPECIAL SERVICES	\$948,901.00	\$367,124.50	\$254,547.63	\$621,672.13	\$327,228.87	26.8%	65.5%
22	STUDENT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
23	ADULT EDUCATION	\$750,263.00	\$8,144.55	\$453,376.95	\$461,521.50	\$288,741.50	60.4%	61.5%
28	DIVISION I - SALARIES	\$72,893,354.00	\$0.00	\$44,085,451.57	\$44,085,451.57	\$28,807,902.43	60.5%	60.5%
29	CUSTODIAL SERVICES	\$359,231.00	\$46,540.95	\$140,674.86	\$187,215.81	\$172,015.19	39.2%	52.1%
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	\$3,800,458.91	\$1,635,061.93	\$5,435,520.84	\$85,479.16	29.6%	98.5%
39	CSCR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
40	FOREST OAK ELEMENTARY	\$103,137.00	\$4,863.77	\$42,567.18	\$47,430.95	\$55,706.05	41.3%	46.0%
41	PERFORMING ARTS	\$89,975.00	\$8,796.42	\$36,891.99	\$45,688.41	\$44,286.59	41.0%	50.8%
42	HERITAGE ELEMENTARY	\$111,079.00	\$4,331.36	\$38,975.38	\$43,306.74	\$67,772.26	35.1%	39.0%
44	HIGHLANDS ELEMENTARY	\$77,857.00	\$2,619.01	\$38,210.59	\$40,829.60	\$37,027.40	49.1%	52.4%
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	\$8,487.91	\$33,824.79	\$42,312.70	\$65,366.30	31.4%	39.3%
48	SHORTIDGE ELEMENTARY	\$83,819.00	\$4,131.72	\$36,699.54	\$40,831.26	\$42,987.74	43.8%	48.7%
49	SCHOOL IMPROVEMENT	\$310,000.00	\$0.00	\$0.00	\$0.00	\$310,000.00	0.0%	0.0%
50	LINDEN HILL ELEMENTARY	\$120,026.00	\$3,021.22	\$34,109.37	\$37,130.59	\$82,895.41	28.4%	30.9%
52	BALTZ ELEMENTARY	\$89,601.00	\$6,007.01	\$43,501.16	\$49,508.17	\$40,092.83	48.5%	55.3%
54	RICHARDSON PARK ELEMENTARY	\$83,630.00	\$1,689.78	\$20,102.99	\$21,792.77	\$61,837.23	24.0%	26.1%
55	VOC EDUCATION DIVISION II	\$275,977.00	\$25,142.38	\$68,071.13	\$93,213.51	\$182,763.49	24.7%	33.8%
56	MARBROOK ELEMENTARY	\$91,008.00	\$9,969.85	\$34,198.48	\$44,168.33	\$46,839.67	37.6%	48.5%
58	TECHNOLOGY REPLACEMENT	\$500,000.00	\$402,063.46	\$11,711.61	\$413,775.07	\$86,224.93		
60	RICHEY ELEMENTARY	\$97,634.00	\$3,805.25	\$42,919.70	\$46,724.95	\$50,909.05	44.0%	47.9%
61	EXTRA TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
63	STATE STABILIZATION	\$6,645,308.00	\$35,000.00	\$3,271,021.63	\$3,306,021.63	\$3,339,286.37	49.2%	49.7%
64	MOTE ELEMENTARY	\$108,631.00	\$1,482.60	\$35,663.54	\$37,146.14	\$71,484.86	32.8%	34.2%
66	WARNER ELEMENTARY	\$130,270.00	\$20,576.60	\$36,967.47	\$57,544.07	\$72,725.93	28.4%	44.2%
70	NORTH STAR ELEMENTARY	\$149,060.00	\$13,758.55	\$48,102.88	\$61,861.43	\$87,198.57	32.3%	41.5%
73	STATE MINI GRANTS*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
74	AIDUPONT MIDDLE SCHOOL	\$136,622.00	\$20,092.94	\$37,769.98	\$57,862.92	\$78,759.08	27.6%	42.4%
75	PROFESSIONAL DEVELOPMENT	\$178,082.00	\$8,938.09	\$115,168.28	\$124,106.37	\$53,975.63	64.7%	69.7%
76	HB DUPONT MIDDLE SCHOOL	\$158,242.00	\$12,583.61	\$88,177.19	\$100,760.80	\$57,481.20	55.7%	63.7%
77	TRANSPORTATION	\$2,993,252.00	\$214,001.72	\$1,430,702.28	\$1,644,704.00	\$1,348,548.00	47.8%	54.9%
78	CONTRACTOR TRANSPORTATION	\$4,840,727.00	\$1,863,163.60	\$2,794,862.59	\$4,658,026.19	\$182,700.81	57.7%	96.2%
80	SKYLINE MIDDLE SCHOOL	\$158,499.00	\$9,211.08	\$76,744.68	\$85,955.76	\$72,543.24	48.4%	54.2%
82	STANTON MIDDLE SCHOOL	\$143,897.00	\$9,162.57	\$59,414.57	\$68,577.14	\$75,319.86	41.3%	47.7%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
84	CONRAD SCHOOL OF SCIENCE	\$225,505.00	\$29,799.50	\$110,515.62	\$140,315.12	\$85,189.88	49.0%	62.2%
85	STRINGS PROGRAM	\$23,100.00	\$15,413.92	\$4,995.03	\$20,408.95	\$2,691.05	21.6%	88.4%
86	CAB CALLOWAY	\$213,147.00	\$19,916.05	\$100,945.62	\$120,861.67	\$92,285.33	47.4%	56.7%
90	JOHN DICKINSON HIGH SCHOOL	\$414,310.00	\$63,055.10	\$193,769.46	\$256,824.56	\$157,485.44	46.8%	62.0%
91	DIRECTOR OF CURRICULUM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
92	AI DUPONT HIGH SCHOOL	\$439,479.00	\$59,071.86	\$176,923.36	\$235,995.22	\$203,483.78	40.3%	53.7%
93	BRANDYWINE SPRINGS ELEMENTARY	\$159,466.00	\$18,583.18	\$91,383.07	\$109,966.25	\$49,499.75	57.3%	69.0%
94	MCKEAN HIGH SCHOOL	\$367,688.00	\$80,962.46	\$146,257.46	\$227,219.92	\$140,468.08	39.8%	61.8%
95	DRIVER EDUCATION	\$64,500.00	\$32,346.25	\$7,405.96	\$39,752.21	\$24,747.79	11.5%	61.6%
96	LOCAL SALARY & BENEFITS	\$43,475,383.00	\$1,983,954.56	\$22,390,953.65	\$24,374,908.21	\$19,100,474.79	51.5%	56.1%
97	DISTRICT WIDE SERVICES	\$9,302,904.00	\$1,161,205.23	\$6,393,386.26	\$7,554,591.49	\$1,748,312.51	68.7%	81.2%
98	OTHER STATE SERVICES	\$38,502.00	\$0.00	\$1,362.90	\$1,362.90	\$37,139.10	3.5%	3.5%
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	\$11,948,879.64	\$87,692,419.33	\$99,641,298.97	\$61,334,060.03	54.5%	61.9%
Previous Budget Year Expenditures			\$3,686,156.67	\$15,460,257.43	\$19,146,414.10			

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
CURRENT YEAR EXPENDITURE BASED ON FY 09 FEDERAL FISCAL YEAR - SEE END DATES
JANUARY 31, 2010

IBU	DESCRIPTION		END DATE	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
24	TITLE I	1119	31-Dec	4,338,672.00	239,980.96	4,125,061.95	4,365,042.91	(26,370.91)	95.1%	100.6%
25	TITLE II	1419	31-Dec	2,033,774.00	65,371.85	1,778,253.88	1,843,625.73	190,148.27	87.4%	90.7%
26	TITLE IV	2419	31-Dec	122,145.00	31,319.71	98,464.51	129,784.22	(7,639.22)	80.6%	106.3%
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	-	21,339.67	21,339.67	15,049.33	58.6%	58.6%
36	TITLE IV NON-PUBLIC	2419	31-Dec	19,150.00	445.00	13,619.28	14,064.28	5,085.72	71.1%	73.4%
37	TITLE V NON-PUBLIC	1519	31-Dec	-	-	-	-	-		
53	PERKINS (FEDERAL)	4219	31-Dec	313,070.00	74,080.74	245,554.26	319,635.00	(6,565.00)	78.4%	102.1%
72	OTHER FEDERAL PROGRAMS		VARIES	3,615,636.00	135,431.05	4,620,825.31	4,756,256.36	(1,140,620.36)	127.8%	131.5%
83	ARRA Stimulus		12/15/11	8,647,152.00	1,009,151.22	1,506,145.42	2,515,296.64	6,131,855.36	17.4%	29.1%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32
CURRENT YEAR EXPENDITURE BASED ON FY 10 FEDERAL FISCAL YEAR - SEE END DATES
JANUARY 31, 2010

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	473,781.26	1,005,121.49	1,478,902.75	3,531,820.25	20.1%	29.5%
25	TITLE II	31-Dec	1,988,375.00	142,528.00	415,985.66	558,513.66	1,429,861.34	20.9%	28.1%
26	TITLE IV	31-Dec	143,488.00	14,513.08	2,996.63	17,509.71	125,978.29	2.1%	12.2%
27	TITLE V	31-Dec	-	-	-	-	-		
34	TITLE I NON-PUBLIC	31-Dec	-	-	-	-	-		
35	TITLE II NON-PUBLIC	31-Dec	-	-	1,274.02	1,274.02	(1,274.02)		
36	TITLE IV NON-PUBLIC	31-Dec	-	960.00	580.00	1,540.00	(1,540.00)		
37	TITLE V NON-PUBLIC	31-Dec	-	-	-	-	-		
53	PERKINS (FEDERAL)	31-Dec	336,085.00	28,497.26	1,443.45	29,940.71	306,144.29	0.4%	8.9%
72	OTHER FEDERAL PROGRAMS	VARIES	4,345,647.00	471,710.20	660,911.86	1,132,622.06	3,213,024.94	15.2%	26.1%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 Other Tuition Programs
JANUARY 31, 2010

REVENUES

SOURCE	BOARD APPROVED BUDGET	ACTUAL	DIFFERENCE	% ACTUAL TO BUDGET
Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebates)	19,955,357.00	20,049,937.00	94,580.00	100.47%
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	21,293,138.70	(681,089.30)	96.90%

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
20	OFFICE OF ELL	1,612,771.00	57,820.22	980,794.54	1,038,614.76	574,156.24	60.8%	64.4%
67	CONSORTIUM	302,975.00	-	333,775.47	333,775.47	(30,800.47)	110.2%	110.2%
71	UNIQUE ALTERNATIVE/OTHER STATE	1,037,122.00	199,464.72	259,136.77	458,601.49	578,520.51	25.0%	44.2%
88	FIRST STATE SCHOOL	929,658.00	73,500.00	385,340.20	458,840.20	470,817.80	41.4%	49.4%
					-			-
	TOTAL	3,882,526.00	330,784.94	1,959,046.98	2,289,831.92	1,592,694.08	50.5%	59.0%

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	1,740.47	-	1,740.47	1,406,104.53	0.0%	0.1%

DEBT SERVICE

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
	DEBT SERVICE^	11,554,309.00	-	5,102,243.65	5,102,243.65	6,452,065.35	44.2%	44.2%

* 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
JANUARY 31, 2010

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	2,652,627	-	1,562,293.78	1,562,293.78	1,090,333.22	58.9%	58.9%
31	MEADOWOOD INSTRUCTIONAL BUDGET	259,500	10,456.24	120,250.12	130,706.36	128,793.64	46.3%	50.4%
38	MEADOWOOD UTILITIES	86,735	56,947.13	37,777.11	94,724.24	(7,989.24)	43.6%	109.2%
39	CSCR	-	-	-	-	-		
51	RELATED SERVICES	716,516	424,094.40	277,123.89	701,218.29	15,297.71	38.7%	97.9%
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	92,743.90	584,720.84	677,464.74	447,876.26	52.0%	60.2%
78	MEADOWOOD CONTRACTOR TRANSPORTATION	-	300.00	-	300.00	(300.00)		
96	LOCAL SALARY & BENEFITS	3,655,735	152,584.62	2,139,361.47	2,291,946.09	1,363,788.91	58.5%	62.7%
99	CONTINGENCY	258,084	-	-	-	258,084.00	0.0%	0.0%
	UNASSIGNED IBU EXPENSE	-	2,889.22	80,713.75	83,602.97	(83,602.97)		
DIV 54 TOTAL		8,877,746	740,015.51	4,907,393.96	5,647,409.47	3,230,336.53	55.3%	63.6%

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 58
JANUARY 31, 2010

IBU	DESCRIPTION	BOARD APPROVED BUDGET	ENCUMBRANCE	EXPENDITURE	TOTAL ENCUMBERED & EXPENDED	REMAINING BALANCE	% EXPENDED	% EXPENDED & ENCUMBERED
28	DIVISION I SALARIES - TITLE 14	4,221,768	-	2,546,942.41	2,546,942.41	1,674,825.59	60.3%	60.3%
32	RICHARDSON PARK LEARNING CENTER	174,811	9,693.38	92,626.88	102,320.26	72,490.74	53.0%	58.5%
33	CENTRAL SCHOOL	133,000	14,612.54	88,030.19	102,642.73	30,357.27	66.2%	77.2%
38	UTILITIES	223,860	155,510.13	81,918.22	237,428.35	(13,568.35)	36.6%	106.1%
51	RELATED SERVICES	665,187	383,189.37	281,612.31	664,801.68	385.32	42.3%	99.9%
55	VOCATIONAL EDUCATION	7,738	5,792.14	3,296.27	9,088.41	(1,350.41)	42.6%	117.5%
63	STATE STABILIZATION	178,086	-	178,086.00	178,086.00	-	100.0%	100.0%
77	TRANSPORTATION	706,950	72,938.33	381,976.55	454,914.88	252,035.12	54.0%	64.3%
96	LOCAL SALARY & BENEFITS	3,822,218	158,269.06	2,118,744.32	2,277,013.38	1,545,204.62	55.4%	59.6%
97	SUBSTITUTES	-	17,687.25	31,163.02	48,850.27	(48,850.27)		
99	CONTINGENCY	294,983	-	-	-	294,983.00	0.0%	0.0%
	UNASSIGNED IBU EXPENSE	-	-	137.00	137.00	(137.00)		
DIV 58 TOTAL		10,428,601	817,692.20	5,804,533.17	6,622,225.37	3,806,375.63	55.7%	63.5%

IBU 97 Expenditures
FY 2010: July 2009 through January 2010

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	\$4,622,712.80	\$4,622,712.80	\$464,507.20	90.9%	90.9%
32	97	3	Lease	\$781,447.00	\$235,510.02	\$352,489.98	\$588,000.00	\$193,447.00	45.1%	75.2%
32	97	5	Insurance	\$220,000.00	\$0.00	\$177,823.00	\$177,823.00	\$42,177.00	80.8%	80.8%
32	97	7	Assessment	\$628,848.00	\$318,376.25	\$617,012.75	\$935,389.00	(\$306,541.00)	98.1%	148.7%
32	97	14	Data Service Center	\$935,389.00	\$570,189.14	\$487,005.04	\$1,057,194.18	(\$121,805.18)	52.1%	113.0%
32	97	15	Substitutes	\$1,300,000.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	0.0%	0.0%
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	\$37,129.82	\$63,805.09	\$100,934.91	\$49,065.09	42.5%	67.3%
32	97	90	Dickinson High School*	\$160.00	\$0.00	\$0.00	\$0.00	\$160.00	0.0%	0.0%
32	97	92	AI 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	\$0.00	\$50,725.71	\$50,725.71	\$4,274.29	92.2%	92.2%
			IBU 97 Total	\$9,302,904.00	\$1,161,205.23	\$6,393,386.26	\$7,554,591.49	\$1,748,312.51	68.7%	81.2%

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