

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 General Operating Budget**  
 April 30, 2014

REVENUES

| SOURCE  | FY14 FINAL BUDGET       | ACTUAL                  | DIFFERENCE              | % ACTUAL TO BUDGET | FY13 ACTUAL             | FY13 % ACTUAL TO BUDGET |
|---|-------------------------|-------------------------|-------------------------|--------------------|-------------------------|-------------------------|
| OPENING BALANCE   | \$17,048,547.00         | \$17,048,547.00         | \$0.00                  | 100.00%            | \$20,504,534.00         | 100.00%                 |
| Local Revenue Funds (includes current expense, interest, choice income, gate receipts, senior tax rebate less charter payments) | \$56,170,020.00         | \$55,663,349.00         | (\$506,671.00)          | 99.10%             | \$56,519,947.00         | 100.93%                 |
| MCI Technology and Erate*   | \$807,171.00            | \$788,085.00            | (\$19,086.00)           | 97.64%             | \$526,301.00            | 63.43%                  |
| Indirect Costs*   | \$720,000.00            | \$316,830.00            | (\$403,170.00)          | 44.00%             | \$391,748.00            | 50.66%                  |
| Income from Fees*   | \$180,000.00            | \$130,584.00            | (\$49,416.00)           | 72.55%             | \$142,671.00            | 83.92%                  |
| CSCR P*   | \$75,000.00             | \$48,563.00             | (\$26,437.00)           | 64.75%             | \$122,229.00            | 81.49%                  |
| Match Tax/Resource Extra Time   | \$2,784,220.00          | \$2,483,472.00          | (\$300,748.00)          | 89.20%             | \$0.00                  | 0.00%                   |
| Needs Based Tuition   | \$1,250,000.00          | \$1,250,000.00          | \$0.00                  | 100.00%            | \$0.00                  | 0.00%                   |
| State Division I  | \$86,097,376.00         | \$83,766,195.00         | (\$2,331,181.00)        | 97.29%             | \$73,385,475.00         | 86.56%                  |
| State - Division II   | \$6,059,923.00          | \$5,903,126.00          | (\$156,797.00)          | 97.41%             | \$5,828,899.00          | 99.85%                  |
| State - Division III  | \$6,825,627.00          | \$6,841,792.00          | \$16,165.00             | 100.24%            | \$6,721,128.00          | 96.89%                  |
| State Technology  | \$608,334.00            | \$266,435.00            | (\$341,899.00)          | 43.80%             | \$0.00                  | 0.00%                   |
| State - Transportation  | \$5,928,075.00          | \$6,294,602.00          | \$366,527.00            | 106.18%            | \$5,919,385.00          | 104.82%                 |
| Education Sustainment   | \$3,247,557.00          | \$3,247,557.00          | \$0.00                  | 100.00%            | \$3,269,294.00          | 100.55%                 |
| Summer School   | \$80,000.00             | \$4,092.00              | (\$75,908.00)           | 5.12%              | \$80,055.00             | 106.74%                 |
| State - All other   | \$2,266,119.00          | \$3,062,422.00          | \$796,303.00            | 135.14%            | \$5,722,409.00          | 125.41%                 |
| <b>TOTAL REVENUE</b>  | <b>\$190,147,969.00</b> | <b>\$187,115,651.00</b> | <b>(\$3,032,318.00)</b> | <b>98.41%</b>      | <b>\$179,134,075.00</b> | <b>94.19%</b>           |

\*Current Year Receipts

EXPENSES

| OPERATING UNIT | DESCRIPTION                   | FY14 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE  | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|----------------|-------------------------------|-------------------|-------------|--------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 9320240A       | FOREST OAK ELEMENTARY         | \$112,549         | \$9,132.67  | \$92,099.08  | \$101,231.75                | \$11,317.25       | 81.8%      | 89.9%                   | \$95,347.63         | 79.5%           |
| 9320242A       | HERITAGE ELEMENTARY           | \$126,802         | \$8,308.96  | \$94,405.00  | \$102,713.96                | \$24,088.04       | 74.5%      | 81.0%                   | \$67,744.21         | 59.4%           |
| 9320244A       | HIGHLANDS ELEMENTARY          | \$84,457          | \$6,770.61  | \$59,055.17  | \$65,825.78                 | \$18,631.22       | 69.9%      | 77.9%                   | \$75,269.03         | 90.9%           |
| 9320246A       | LEWIS ELEMENTARY              | \$99,831          | \$5,704.32  | \$73,523.57  | \$79,227.89                 | \$20,603.11       | 73.6%      | 79.4%                   | \$89,837.10         | 93.9%           |
| 9320248A       | SHORTLIDGE ELEMENTARY         | \$82,940          | \$13,344.68 | \$63,868.28  | \$77,212.96                 | \$5,727.04        | 77.0%      | 93.1%                   | \$55,928.47         | 70.2%           |
| 9320250A       | LINDEN HILL ELEMENTARY        | \$179,668         | \$8,236.65  | \$81,834.82  | \$90,071.47                 | \$89,596.53       | 45.5%      | 50.1%                   | \$91,934.06         | 53.0%           |
| 9320252A       | BALTZ ELEMENTARY              | \$124,859         | \$9,535.00  | \$96,225.24  | \$105,760.24                | \$19,098.76       | 77.1%      | 84.7%                   | \$88,661.55         | 73.0%           |
| 9320254A       | RICHARDSON PARK ELEMENTARY    | \$103,589         | \$11,125.35 | \$64,648.04  | \$75,773.39                 | \$27,815.61       | 62.4%      | 73.1%                   | \$69,599.14         | 73.0%           |
| 9320256A       | MARBROOK ELEMENTARY           | \$117,933         | \$4,311.84  | \$90,075.83  | \$94,387.67                 | \$23,545.33       | 76.4%      | 80.0%                   | \$90,829.74         | 80.9%           |
| 9320260A       | RICHEY ELEMENTARY             | \$100,014         | \$7,167.86  | \$48,245.86  | \$55,413.72                 | \$44,600.28       | 48.2%      | 55.4%                   | \$66,070.15         | 69.3%           |
| 9320261A       | BRANDYWINE SPRINGS ELEMENTARY | \$216,498         | \$21,099.16 | \$117,726.88 | \$138,826.04                | \$77,671.96       | 54.4%      | 64.1%                   | \$122,137.32        | 58.0%           |
| 9320264A       | MOTE ELEMENTARY               | \$119,948         | \$4,392.03  | \$92,134.96  | \$96,526.99                 | \$23,421.01       | 76.8%      | 80.5%                   | \$110,736.98        | 94.8%           |
| 9320266A       | WARNER ELEMENTARY             | \$120,001         | \$16,734.01 | \$60,493.94  | \$77,227.95                 | \$42,773.05       | 50.4%      | 64.4%                   | \$82,874.07         | 65.6%           |
| 9320270A       | NORTH STAR ELEMENTARY         | \$156,078         | \$5,569.21  | \$74,001.13  | \$79,570.34                 | \$76,507.66       | 47.4%      | 51.0%                   | \$66,069.89         | 46.1%           |
| 9320274A       | AI DUPONT MIDDLE SCHOOL       | \$113,826         | \$5,886.81  | \$83,824.87  | \$89,711.68                 | \$24,114.32       | 73.6%      | 78.8%                   | \$96,661.07         | 74.5%           |
| 9320276A       | HB DUPONT MIDDLE SCHOOL       | \$164,325         | \$21,527.02 | \$132,966.24 | \$154,493.26                | \$9,831.74        | 80.9%      | 94.0%                   | \$158,607.18        | 88.7%           |
| 9320280A       | SKYLINE MIDDLE SCHOOL         | \$160,971         | \$15,950.26 | \$127,023.95 | \$142,974.21                | \$17,996.79       | 78.9%      | 88.8%                   | \$140,790.09        | 83.8%           |

|    | OPERATING UNIT | DESCRIPTION                              | FY14 FINAL BUDGET | ENCUMBRANCE  | EXPENDITURE     | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|----|----------------|--|-------------------|--------------|-----------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 21 |                |  |                   |              |                 |                             |                   |            |                         |                     |                 |
| 39 | 9320282A       | STANTON MIDDLE SCHOOL                    | \$144,530         | \$16,814.93  | \$82,203.60     | \$99,018.53                 | \$45,511.47       | 56.9%      | 68.5%                   | \$98,509.78         | 70.4%           |
| 40 | 9320284A       | CONRAD SCHOOL OF SCIENCE                 | \$430,052         | \$41,689.12  | \$337,931.30    | \$379,620.42                | \$50,431.58       | 78.6%      | 88.3%                   | \$324,740.48        | 80.4%           |
| 41 | 9320286A       | CAB CALLOWAY                             | \$233,455         | \$14,792.31  | \$164,638.35    | \$179,430.66                | \$54,024.34       | 70.5%      | 76.9%                   | \$215,454.22        | 90.6%           |
| 42 | 9320290A       | JOHN DICKINSON HIGH SCHOOL               | \$387,735         | \$44,455.87  | \$339,660.49    | \$384,116.36                | \$3,618.64        | 87.6%      | 99.1%                   | \$305,450.58        | 83.1%           |
| 43 | 9320292A       | AI DUPONT HIGH SCHOOL                    | \$442,932         | \$65,163.12  | \$322,587.22    | \$387,750.34                | \$55,181.66       | 72.8%      | 87.5%                   | \$370,805.58        | 85.1%           |
| 44 | 9320294A       | MCKEAN HIGH SCHOOL                       | \$428,123         | \$57,024.95  | \$237,934.73    | \$294,959.68                | \$133,163.32      | 55.6%      | 68.9%                   | \$303,304.06        | 75.2%           |
| 45 | 99900000       | BOARD OF EDUCATION                       | \$44,155          | \$283.92     | \$37,834.83     | \$38,118.75                 | \$6,036.25        | 85.7%      | 86.3%                   | \$40,578.13         | 91.9%           |
| 46 | 99900100       | LEGAL SERVICES                           | \$375,000         | \$17,269.10  | \$446,756.47    | \$464,025.57                | (\$89,025.57)     | 119.1%     | 123.7%                  | \$303,838.92        | 83.2%           |
| 47 | 99900300       | DISTRICT WIDE SERVICES                   | \$2,778,314       | \$229,468.98 | \$2,190,252.01  | \$2,419,720.99              | \$358,593.01      | 78.8%      | 87.1%                   | \$2,683,086.22      | 87.3%           |
| 48 | 99910000       | PUBLIC COMMUNICATIONS                    | \$125,000         | \$16,510.00  | \$94,187.46     | \$110,697.46                | \$14,302.54       | 75.3%      | 88.6%                   | \$71,097.99         | 94.8%           |
| 49 | 99910100       | SUPERINTENDENT                           | \$125,887         | \$18,791.56  | \$87,666.02     | \$106,457.58                | \$19,429.42       | 69.6%      | 84.6%                   | \$127,325.55        | 98.6%           |
| 50 | 99910105       | ASST SUPERINTENDENT OPERATIONS           | \$73,125          | \$14,023.92  | \$30,750.56     | \$44,774.48                 | \$28,350.52       | 42.1%      | 61.2%                   | \$57,789.66         | 77.1%           |
| 51 | 99910110       | ASST SUPERINTENDENT SCHOOL SUPPORT       | \$73,125          | \$455.72     | \$30,855.01     | \$31,310.73                 | \$41,814.27       | 42.2%      | 42.8%                   | \$38,087.07         | 50.8%           |
| 52 | 99910115       | ASST SUPERINTENDENT SPECIAL SERVICES     | \$73,125          | \$12,239.62  | \$51,758.12     | \$63,997.74                 | \$9,127.26        | 70.8%      | 87.5%                   | \$68,147.38         | 90.9%           |
| 53 | 99920000       | CURRICULUM / INSTRUCTIONAL               | \$2,122,088       | \$331,946.25 | \$1,004,426.30  | \$1,336,372.55              | \$785,715.45      | 47.3%      | 63.0%                   | \$921,812.50        | 42.4%           |
| 54 | 99920110       | SCHOOL BASED INTERVENTION                | \$335,000         | \$14,190.47  | \$221,667.47    | \$235,857.94                | \$99,142.06       | 66.2%      | 70.4%                   | \$6,175.15          | 41.2%           |
| 55 | 99920500       | PROFESSIONAL DEVELOPMENT                 | \$194,222         | \$0.00       | \$83,988.19     | \$83,988.19                 | \$110,233.81      | 43.2%      | 43.2%                   | \$79,375.87         | 41.8%           |
| 56 | 99920600       | REFERENDUM TECHNOLOGY / TECH INSTRUCTION | \$900,000         | \$1,760.00   | \$574,464.70    | \$576,224.70                | \$323,775.30      | 63.8%      | 64.0%                   | \$590,994.07        | 45.5%           |
| 57 | 99920800       | DRIVER EDUCATION                         | \$80,000          | \$6,566.47   | \$16,478.85     | \$23,045.32                 | \$56,954.68       | 20.6%      | 28.8%                   | \$40,817.82         | 54.4%           |
| 58 | 99920900       | LIBRARY SERVICES                         | \$292,500         | \$46,679.17  | \$201,417.45    | \$248,096.62                | \$44,403.38       | 68.9%      | 84.8%                   | \$201,534.39        | 67.2%           |
| 59 | 99921000       | SCHOOL CHOICE / SUPPORT SERVICES         | \$0               | \$0.00       | \$340.30        | \$340.30                    | (\$340.30)        | #DIV/0!    | #DIV/0!                 | \$22,901.15         | 80.0%           |
| 60 | 99990410       | STUDENT ACTIVITIES                       | \$36,000          | \$0.00       | \$36,000.00     | \$36,000.00                 | \$0.00            | 100.0%     | 100.0%                  | \$0.00              | 0.0%            |
| 61 | 99921050       | SPECIAL EDUCATION                        | \$1,095,981       | \$156,569.54 | \$484,551.17    | \$641,120.71                | \$454,860.29      | 44.2%      | 58.5%                   | \$736,158.07        | 67.2%           |
| 62 | 99930300       | SPECIAL SERVICES                         | \$1,050,000       | \$250,003.00 | \$750,065.50    | \$1,000,068.50              | \$49,931.50       | 71.4%      | 95.2%                   | \$777,761.69        | 75.1%           |
| 63 | 99930400       | NURSES                                   | \$30,000          | \$521.81     | \$16,528.57     | \$17,050.38                 | \$12,949.62       | 55.1%      | 56.8%                   | \$18,102.70         | 60.3%           |
| 64 | 99940000       | BUSINESS OFFICE / FINANCE                | \$41,650          | \$928.37     | \$28,929.87     | \$29,858.24                 | \$11,791.76       | 69.5%      | 71.7%                   | \$38,874.28         | 93.3%           |
| 65 | 99940050       | FACILITIES MANAGEMENT                    | \$359,231         | \$4,194.00   | \$350,971.59    | \$355,165.59                | \$4,065.41        | 97.7%      | 98.9%                   | \$259,959.69        | 72.4%           |
| 66 | 99940100       | CONTINGENCY                              | \$788,650         | \$0.00       | \$369,153.79    | \$369,153.79                | \$419,496.21      | 46.8%      | 46.8%                   | \$0.00              | 0.0%            |
| 67 | 99940200       | DIVISION I - SALARIES                    | \$86,097,376      | \$0.00       | \$70,725,258.01 | \$70,725,258.01             | \$15,372,117.99   | 82.1%      | 82.1%                   | \$68,454,169.94     | 80.7%           |
| 68 | 99940300       | VOC EDUCATION DIVISION II                | \$322,475         | \$12,377.21  | \$113,943.02    | \$126,320.23                | \$196,154.77      | 35.3%      | 39.2%                   | \$87,138.92         | 27.9%           |
| 69 | 99940400       | LOCAL SALARY & BENEFITS                  | \$50,485,262      | \$0.00       | \$41,208,524.89 | \$41,208,524.89             | \$9,276,737.11    | 81.6%      | 81.6%                   | \$36,750,629.78     | 73.8%           |
| 70 | 99940810       | TECHNOLOGY - EQUIPMENT AND REPAIR        | \$2,445,268       | \$179,557.76 | \$1,398,925.61  | \$1,578,483.37              | \$866,784.63      | 57.2%      | 64.6%                   | \$1,391,588.92      | 65.8%           |
| 71 | 99950000       | PERSONNEL / HR                           | \$101,522         | \$6,642.31   | \$67,981.81     | \$74,624.12                 | \$26,897.88       | 67.0%      | 73.5%                   | \$56,498.54         | 54.3%           |
| 72 | 99960100       | MAINTENANCE                              | \$2,074,751       | \$426,495.66 | \$1,557,698.21  | \$1,984,193.87              | \$90,557.13       | 75.1%      | 95.6%                   | \$1,514,989.36      | 71.2%           |
| 73 | 99960200       | OPERATIONS / UTILITIES                   | \$4,493,059       | \$473,332.54 | \$3,482,812.30  | \$3,956,144.84              | \$536,914.16      | 77.5%      | 88.1%                   | \$3,232,284.25      | 68.9%           |
| 74 | 99960300       | CONTRACTOR STATE TRANSPORTATION          | \$5,294,236       | \$0.00       | \$3,587,434.15  | \$3,587,434.15              | \$1,706,801.85    | 67.8%      | 67.8%                   | \$3,822,964.38      | 74.3%           |
| 75 | 99960400       | RED CLAY LOCAL TRANSPORTATION            | \$3,357,296       | \$82,557.48  | \$3,093,907.70  | \$3,176,465.18              | \$180,830.82      | 92.2%      | 94.6%                   | \$2,626,075.52      | 80.5%           |
| 76 | 99970500       | DISTRICT OFFICE                          | \$500,000         | \$16,472.07  | \$329,484.45    | \$345,956.52                | \$154,043.48      | 65.9%      | 69.2%                   | \$140,119.53        | 56.0%           |
| 77 | 99970650       | STUDENT SERVICES                         | \$383,190         | \$11,417.29  | \$329,940.55    | \$341,357.84                | \$41,832.16       | 86.1%      | 89.1%                   | \$319,149.27        | 69.2%           |
| 78 | 99970675       | OTHER DISTRICT PROGRAMS                  | \$2,515,924       | \$0.00       | \$2,308,464.23  | \$2,308,464.23              | \$207,459.77      | 91.8%      | 91.8%                   | \$3,891,633.09      | 118.0%          |
| 79 | 99970680       | SECURITY / SCHOOL SUPERVISION            | \$560,000         | \$217,035.50 | \$368,887.14    | \$585,922.64                | (\$25,922.64)     | 65.9%      | 104.6%                  | \$405,414.80        | 75.8%           |
| 80 | 99970690       | ACCOUNTABILITY                           | \$0               | \$0.00       | \$0.00          | \$0.00                      | \$0.00            | 0.0%       | 0.0%                    | \$72,092.83         | 68.0%           |
| 81 | 99980000       | SUMMER SCHOOL                            | \$80,000          | \$0.00       | \$43,046.47     | \$43,046.47                 | \$36,953.53       | 53.8%      | 53.8%                   | \$67,136.91         | 83.9%           |
| 82 | 99990000       | ADULT EDUCATION                          | \$730,103         | \$7,618.37   | \$609,445.13    | \$617,063.50                | \$113,039.50      | 83.5%      | 84.5%                   | \$577,368.35        | 71.2%           |

|    | OPERATING UNIT      | DESCRIPTION                   | FY14 FINAL BUDGET    | ENCUMBRANCE           | EXPENDITURE             | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE      | % EXPENDED   | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE     | FY13 % EXPENDED |
|----|---------------------|-------------------------------|----------------------|-----------------------|-------------------------|-----------------------------|------------------------|--------------|-------------------------|-------------------------|-----------------|
| 21 |                     |                               |                      |                       |                         |                             |                        |              |                         |                         |                 |
| 83 | 99990050            | DIR OF ELEMENTARY SCHOOLS     | \$82,875             | \$5,281.95            | \$60,816.28             | \$66,098.23                 | \$16,776.77            | 73.4%        | 79.8%                   | \$46,567.66             | 54.8%           |
| 84 | 99990060            | DIR OF SECONDARY SCHOOLS      | \$82,875             | \$2,110.72            | \$72,893.60             | \$75,004.32                 | \$7,870.68             | 88.0%        | 90.5%                   | \$49,892.11             | 58.7%           |
| 85 | 99990500            | COPY CENTER / PRINTING        | \$294,495            | \$97,715.23           | \$191,144.63            | \$288,859.86                | \$5,635.14             | 64.9%        | 98.1%                   | \$192,354.16            | 63.7%           |
| 86 | 99990930            | PERFORMING ARTS               | \$170,625            | \$59,499.13           | \$68,476.96             | \$127,976.09                | \$42,648.91            | 40.1%        | 75.0%                   | \$130,232.96            | 74.4%           |
| 87 | 99990960            | RESEARCH AND ASSESSMENT       | \$180,375            | \$1,369.96            | \$117,649.85            | \$119,019.81                | \$61,355.19            | 65.2%        | 66.0%                   | \$113,825.88            | 61.5%           |
| 88 | <b>DIV 32 TOTAL</b> |                               | <b>\$175,495,876</b> | <b>\$3,136,621.82</b> | <b>\$139,782,887.77</b> | <b>\$142,919,509.59</b>     | <b>\$32,576,366.41</b> | <b>79.7%</b> | <b>81.4%</b>            | <b>\$134,213,907.84</b> | <b>77.0%</b>    |
| 89 |                     |                               |                      |                       |                         |                             |                        |              |                         |                         |                 |
| 90 |                     | Previous Budget Year Expenses |                      | \$817,166.76          | \$10,109,487.33         | \$10,926,654.09             |                        |              |                         |                         |                 |

# FEDERAL GRANT SUMMARY

April 30, 2014

## ARRA

| GRANT NAME                      | DFMS APPR | FSF APPR         | PROJECT ACTIVITY | BUDGET       | EXPENDED     | ENCUMBERED | BALANCE    | END DATE | % OF GRANT EXPENDED |
|---------------------------------|-----------|------------------|------------------|--------------|--------------|------------|------------|----------|---------------------|
| RACE TO THE TOP                 | 40192     | 0000000000000237 |                  | 7,473,377.00 | 7,065,201.90 | 70,257.00  | 337,918.10 | 06/13/14 | 94.54%              |
| RTTT - PZ STANTON               | 40192     | 0000000000003207 |                  | 464,471.00   | 317,941.73   | -          | 146,529.27 | 09/30/14 | 68.45%              |
| RTTT - PZ MARBROOK              | 40192     | 0000000000003208 |                  | 492,710.00   | 340,459.07   | 11,033.78  | 141,217.15 | 09/30/14 | 69.10%              |
| RTTT - PZ LEWIS                 | 40192     | 0000000000003209 |                  | 426,072.00   | 419,732.09   | 11,033.77  | (4,693.86) | 09/30/14 | 98.51%              |
| RTTT - CAN (Parent Involvement) | 40192     | 0000000000003712 |                  | 32,876.00    | 27,970.81    | 1,867.00   | 3,038.19   | 12/30/13 | 85.08%              |
| RTTT - MIDDLE SCHOOL PREP (154  | 40192     | 0000000000003938 |                  | 145,794.00   | 145,794.00   |            | -          | 03/31/14 | 100.00%             |

## FY 2011

| GRANT NAME             | FSF APPR | PROJECT ACTIVITY | BUDGET     | EXPENDED   | ENCUMBERED | BALANCE   | END DATE | % OF GRANT EXPENDED |
|------------------------|----------|------------------|------------|------------|------------|-----------|----------|---------------------|
| TEACH AMERICAN HISTORY | 40182    | 000000000001349  | 997,646.00 | 974,928.71 |            | 22,717.29 | 11/30/13 | 97.72%              |

# FEDERAL GRANT SUMMARY

April 30, 2014

**FY 2013**

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| GRANT NAME                                | FSF APPR | PROJECT ACTIVITY | BUDGET       | EXPENDED     | ENCUMBERED | BALANCE     | END DATE | % OF GRANT EXPENDED |
|---|----------|------------------|--------------|--------------|------------|-------------|----------|---------------------|
| TITLE I                                   | 40554    | 000000000004234  | 4,918,467.00 | 4,785,208.86 | 26,821.32  | 106,436.82  | 11/01/14 | 97.29%              |
| TITLE II                                  | 40114    | 000000000004285  | 1,373,583.00 | 1,373,583.00 | -          | -           | 11/01/14 | 100.00%             |
| TITLE III                                 | 40560    | 000000000004115  | 248,410.00   | 246,918.70   | -          | 1,491.30    | 11/01/14 | 99.40%              |
| IDEA B 6-21                               | 40564    | 000000000004180  | 3,940,932.00 | 3,940,932.00 | -          | -           | 11/01/14 | 100.00%             |
| IDEA 3-5/619                              | 40564    | 000000000004139  | 344,935.00   | 344,935.00   | -          | -           | 11/01/14 | 100.00%             |
| PERKINS                                   | 41015    | 000000000003841  | 434,350.00   | 434,350.00   | -          | -           | 11/01/14 | 100.00%             |
| HOMELESS                                  | 40570    | 000000000004381  | 4,000.00     | 4,000.00     | -          | -           | 11/01/14 | 100.00%             |
| ABE (Adult Basic Ed)                      | 40568    | 000000000004370  | 4,937.00     | 4,937.00     | -          | -           | 09/30/13 | 100.00%             |
| 1003(g) PZ Lewis                          | 41076    | 000000000004535  | 303,080.12   | 302,603.12   | 477.00     | -           | 08/01/13 | 99.84%              |
| 1003(g) PZ Marbrook                       | 41076    | 000000000004534  | 357,090.38   | 338,629.24   | 480.87     | 17,980.27   | 08/01/13 | 94.83%              |
| 1003(g) PZ Marbrook                       | 40365    | 000000000004530  | 147,806.81   | 147,806.81   | -          | -           | 08/01/13 | 100.00%             |
| 1003 (g) PZ Stanton                       | 41076    | 000000000004536  | 432,509.44   | 431,777.54   | -          | 731.90      | 08/01/13 | 99.83%              |
| 1003(g) Warner                            | 41076    | 000000000004533  | 90,759.78    | 90,759.78    | -          | -           | 08/01/13 | 100.00%             |
| Title I Focus - AIMS                      | 40554    | 000000000004520  | 119,174.62   | 111,664.75   | 2,435.74   | 5,074.13    | 11/01/14 | 93.70%              |
| Title I Focus - Baltz                     | 40554    | 000000000004519  | 119,540.04   | 96,390.25    | 6,745.13   | 16,404.66   | 11/01/14 | 80.63%              |
| Title I Focus - Warner                    | 40554    | 000000000004521  | 133,397.10   | 130,887.42   | 2,509.68   | 0.00        | 11/01/14 | 98.12%              |
| Off the Streets - 21st Century - (part 1) | 40240    | 000000000004777  | 60,000.00    | 60,000.00    | -          | -           | 08/31/13 | 100.00%             |
| Off the Streets - 21st Century - (part 2) | 40240    | 000000000004778  | 90,000.00    | 65,226.04    | 4,372.96   | 20,401.00   | 09/01/14 | 72.47%              |
| 21st Century - Pre-School                 | 40240    | 000000000004917  | 225,000.00   | 244,777.19   | 10,831.09  | (30,608.28) | 07/30/14 | 108.79%             |

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# FEDERAL GRANT SUMMARY

April 30, 2014

## FY 2014

1

|    | GRANT NAME                      | FSF APPR | PROJECT ACTIVITY | BUDGET       | EXPENDED     | ENCUMBERED | BALANCE      | END DATE | % OF GRANT EXPENDED |
|----|---------------------------------|----------|------------------|--------------|--------------|------------|--------------|----------|---------------------|
| 2  | TITLE I                         | 40554    | 000000000005721  | 4,929,086.00 | 2,062,959.43 | 213,847.16 | 2,652,279.41 | 08/01/15 | 41.85%              |
| 3  | TITLE II                        | 40114    | 000000000005272  | 1,109,153.00 | 444,563.15   | 56,910.67  | 607,679.18   | 08/01/15 | 40.08%              |
| 4  | FY 14 ELL                       | 40560    | 000000000005428  | 232,583.00   | 16,068.21    | 9,560.45   | 206,954.34   | 08/01/15 | 6.91%               |
| 5  | FY 14 ELL Immigrant             | 40560    | 000000000005389  | 2,360.00     | -            | 46.27      | 2,313.73     | 08/01/15 | 0.00%               |
| 6  | IDEA B 6-21                     | 40564    | 000000000005329  | 3,931,089.00 | 2,114,484.97 | 741,882.72 | 1,074,721.31 | 08/01/15 | 53.79%              |
| 7  | IDEA 3-5/619                    | 40564    | 000000000005398  | 98,120.00    | 79,136.56    | 3,336.38   | 15,647.06    | 08/01/15 | 80.65%              |
| 8  | PERKINS                         | 41015    | 000000000005455  | 380,688.00   | 120,024.74   | 21,546.77  | 239,116.49   | 08/01/15 | 31.53%              |
| 9  | HOMELESS                        | 405710   | 000000000005606  | 5,000.00     | 1,773.18     | 170.00     | 3,056.82     | 08/01/15 | 35.46%              |
| 10 | FY 14 IDEA (RPLC Mini-Grant)    | 40564    | 000000000005780  | 5,200.00     | 5,200.00     |            | -            | 08/01/15 | 100.00%             |
| 11 | 1003(g) LEWIS                   | 41076    | 000000000005170  | 231,308.82   | 114,795.31   | 19,798.07  | 96,715.44    | 08/01/15 | 49.63%              |
| 12 | 1003(g) STANTON                 | 41076    | 000000000005173  | 282,373.93   | 124,057.98   | 86,552.15  | 71,763.80    | 08/01/15 | 43.93%              |
| 13 | 1003(g) MARBROOK                | 41076    | 000000000005182  | 325,745.86   | 164,194.58   | 37,377.26  | 124,174.02   | 08/01/14 | 50.41%              |
| 14 | 1003(g) MARBROOK                | 41076    | 000000000005172  | 1,376.14     | 98.85        | 88.07      | 1,189.22     | 08/01/15 | 7.18%               |
| 15 | 1003(g) WARNER                  | 41076    | 000000000005171  | 174,737.69   | 89,317.21    | 55,692.96  | 29,727.52    | 08/01/15 | 51.12%              |
| 16 | 1003(g) WARNER                  | 41076    | 000000000005174  | 106,747.65   | 52,944.91    | 6,810.50   | 46,992.24    | 08/01/15 | 49.60%              |
| 17 | Title I Focus - Baltz           | 40554    | 000000000005739  | 158,174.72   | 49,183.92    | 25,539.71  | 83,451.09    | 08/01/15 | 31.09%              |
| 18 | Title I Focus - Warner          | 40554    | 000000000005740  | 195,115.48   | 49,024.97    | 25,952.98  | 120,137.53   | 08/01/15 | 25.13%              |
| 19 | Title I Focus - AIMS            | 40554    | 000000000005741  | 126,055.37   | 30,000.00    | 7,112.77   | 88,942.60    | 08/01/15 | 23.80%              |
| 20 | 21st Century - PreK Summer      | 40240    | 000000000006297  | 155,508.00   | -            | -          | 155,508.00   | 08/01/15 | 0.00%               |
| 21 | 21st Century - READy by Grade 3 | 40240    | 000000000009481  | 225,000.00   | -            | -          | 225,000.00   | 08/01/15 | 0.00%               |
| 22 |                                 |          |                  |              |              |            |              |          |                     |

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
 EXPENDITURE REPORT - DIV 32 Other Tuition Programs  
 April 30, 2014

REVENUES

| SOURCE  | FY14 FINAL BUDGET    | ACTUAL               | DIFFERENCE            | % ACTUAL TO BUDGET | FY13 ACTUAL          | FY13 % ACTUAL TO BUDGET |
|---|----------------------|----------------------|-----------------------|--------------------|----------------------|-------------------------|
| Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebate) | 23,560,438.00        | 23,829,529.00        | 269,091.00            | 101.14%            | 23,524,333.00        | 98.51%                  |
| Tuition Billing   | 1,112,321.00         |                      | (1,112,321.00)        | 0.00%              | -                    | 0.00%                   |
| State Fiscal Stabilization  | -                    | -                    | 0.00                  |                    | -                    |                         |
| State Revenue   | 1,288,155.00         | 1,048,096.00         | (240,059.00)          | 81.36%             | 795,109.00           | 144.03%                 |
| <b>TOTAL Local Revenue</b>  | <b>25,960,914.00</b> | <b>24,877,625.00</b> | <b>(1,083,289.00)</b> | <b>95.83%</b>      | <b>24,319,442.00</b> | <b>96.29%</b>           |

| OPERATING UNIT | DESCRIPTION                    | FY14 FINAL BUDGET   | ENCUMBRANCE       | EXPENDITURE         | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE   | % EXPENDED   | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|----------------|--------------------------------|---------------------|-------------------|---------------------|-----------------------------|---------------------|--------------|-------------------------|---------------------|-----------------|
| 99920300       | OFFICE OF ELL                  | 3,141,687.00        | \$58,324.63       | \$2,318,419.75      | 2,376,744.38                | 764,942.62          | 73.8%        | 75.7%                   | 1,728,572.41        | 60.1%           |
| 99990800       | CONSORTIUM                     | 326,131.00          | \$9,440.00        | \$338,139.31        | 347,579.31                  | (21,448.31)         | 103.7%       | 106.6%                  | 326,363.10          | 92.3%           |
| 99990700       | UNIQUE ALTERNATIVE/OTHER STATE | 1,390,936.00        | \$446,854.13      | \$691,440.14        | 1,138,294.27                | 252,641.73          | 49.7%        | 81.8%                   | 442,573.27          | 105.4%          |
| 9320530A       | FIRST STATE SCHOOL             | 1,061,384.00        | \$152,936.47      | \$852,184.80        | 1,005,121.27                | 56,262.73           | 80.3%        | 94.7%                   | 825,866.33          | 78.9%           |
|                | <b>TOTAL</b>                   | <b>5,920,138.00</b> | <b>667,555.23</b> | <b>4,200,184.00</b> | <b>4,867,739.23</b>         | <b>1,052,398.77</b> | <b>70.9%</b> | <b>82.2%</b>            | <b>3,323,375.11</b> | <b>70.8%</b>    |

**MINOR CAPITAL IMPROVEMENT**

| OPERATING UNIT | DESCRIPTION                | FY14 FINAL BUDGET | ENCUMBRANCE  | EXPENDITURE  | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|----------------|----------------------------|-------------------|--------------|--------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 99970200       | MINOR CAPITAL IMPROVEMENT* | 2,555,848.00      | \$356,588.51 | \$155,510.73 | 512,099.24                  | 2,043,748.76      | 6.1%       | 20.0%                   | 140,404.41          | 7.1%            |

**DEBT SERVICE**

| OPERATING UNIT | DESCRIPTION   | FY14 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE    | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|----------------|---------------|-------------------|-------------|----------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 99970000       | DEBT SERVICE^ | 10,612,923.00     | \$0.00      | \$7,454,084.88 | 7,454,084.88                | 3,158,838.12      | 70.2%      | 70.2%                   | 7,244,729.55        | 66.2%           |

^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 Meadowood  
 April 30, 2014

| OPERATING UNIT      | DESCRIPTION                         | FY 14 FINAL BUDGET  | ENCUMBRANCE         | EXPENDITURE           | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE     | % EXPENDED   | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE   | FY 13 % EXPENDED |
|---------------------|-------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|-----------------------|--------------|-------------------------|-----------------------|------------------|
| 99940200            | DIVISION I SALARIES - TITLE 14      | \$6,012,311         | \$0.00              | \$3,893,004.64        | \$3,893,004.64              | \$2,119,306.36        | 64.8%        | 64.8%                   | \$3,542,357.05        | 64.8%            |
| 9320516A            | MEADOWOOD INSTRUCTIONAL BUDGET      | \$272,361           | \$9,861.01          | \$131,872.59          | \$141,733.60                | \$130,627.40          | 48.4%        | 52.0%                   | \$139,050.40          | 51.0%            |
| 99960200            | OPERATIONS / UTILITIES              | \$164,129           | \$99,586.40         | \$85,512.31           | \$185,098.71                | (\$20,969.71)         | 52.1%        | 112.8%                  | \$8,236.61            | 6.5%             |
| 99930100            | RELATED SERVICES                    | \$851,311           | \$293,906.85        | \$5,084.39            | \$298,991.24                | \$552,319.76          | 0.6%         | 35.1%                   | \$423,646.48          | 52.2%            |
| 99940300            | VOCATIONAL EDUCATION                | \$15,018            | \$0.00              | \$0.00                | \$0.00                      | \$15,018.00           | 0.0%         | 0.0%                    | \$771.02              | 5.2%             |
| 99960400            | MEADOWOOD TRANSPORTATION            | \$1,068,363         | \$30,629.41         | \$1,070,193.82        | \$1,100,823.23              | (\$32,460.23)         | 100.2%       | 103.0%                  | \$993,282.44          | 94.6%            |
| 99960300            | MEADOWOOD CONTRACTOR TRANSPORTATION | \$4,500             | \$0.00              | \$0.00                | \$0.00                      | \$4,500.00            | 0.0%         | 0.0%                    | \$0.00                | 0.0%             |
| 99900300            | DISTRICT WIDE SERVICES              | \$95,000            | \$6,709.48          | \$16,498.16           | \$23,207.64                 | \$71,792.36           | 17.4%        | 24.4%                   | \$5,232.67            | 26.2%            |
| 99940400            | LOCAL SALARY & BENEFITS             | \$3,362,824         | \$27,057.10         | \$2,410,587.87        | \$2,437,644.97              | \$925,179.03          | 71.7%        | 72.5%                   | \$2,612,035.50        | 82.5%            |
| 99940100            | CONTINGENCY                         | \$326,888           | \$0.00              | \$0.00                | \$0.00                      | \$326,888.00          | 0.0%         | 0.0%                    | \$0.00                | 0.0%             |
| 9998000             | SUMMER SCHOOL                       | \$10,000            | \$0.00              | \$9,614.97            | \$9,614.97                  | \$385.03              | 96.1%        | 96.1%                   | \$0.00                | 0.0%             |
|                     | UNASSIGNED OPERATING UNIT EXPENSE*  | \$0                 | \$0.00              | \$0.00                | \$0.00                      | \$0.00                | 0.0%         | 0.0%                    | \$9,406.85            | 0.0%             |
| <b>DIV 54 TOTAL</b> |                                     | <b>\$12,182,705</b> | <b>\$467,750.25</b> | <b>\$7,622,368.75</b> | <b>\$8,090,119.00</b>       | <b>\$4,092,586.00</b> | <b>62.6%</b> | <b>66.4%</b>            | <b>\$7,734,019.02</b> | <b>68.7%</b>     |
|                     | Previous Budget Year Expenses       |                     | \$9,850.42          | \$413,226.12          | \$423,076.54                |                       |              |                         |                       |                  |



**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
 EXPENDITURE REPORT - DIV 58 Richardson Park Learning Center and The Central School  
 April 30, 2014

| OPERATING UNIT      | DESCRIPTION                        | FY14 FINAL BUDGET   | ENCUMBRANCE         | EXPENDITURE            | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE     | % EXPENDED   | % EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE    | FY13 % EXPENDED |
|---------------------|------------------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------|--------------|-------------------------|------------------------|-----------------|
| 99940200            | DIVISION I SALARIES - TITLE 14     | \$7,486,394         | \$0.00              | \$5,350,455.65         | \$5,350,455.65              | \$2,135,938.35        | 71.5%        | 71.5%                   | \$5,108,398.55         | 73.8%           |
| 9320526A            | RICHARDSON PARK LEARNING CENTER    | \$219,107           | \$22,637.86         | \$160,617.47           | \$183,255.33                | \$35,851.67           | 73.3%        | 83.6%                   | \$191,834.08           | 87.6%           |
| 9320527A            | CENTRAL SCHOOL                     | \$156,060           | \$12,534.54         | \$79,688.00            | \$92,222.54                 | \$63,837.46           | 51.1%        | 59.1%                   | \$131,207.73           | 84.1%           |
| 99960200            | UTILITIES                          | \$239,453           | \$128,721.39        | \$135,545.72           | \$264,267.11                | (\$24,814.11)         | 56.6%        | 110.4%                  | \$137,174.75           | 67.0%           |
| 99930100            | RELATED SERVICES                   | \$1,234,033         | \$583,947.15        | \$87,157.36            | \$671,104.51                | \$562,928.49          | 7.1%         | 54.4%                   | \$588,784.24           | 49.8%           |
| 99940300            | VOCATIONAL EDUCATION               | \$10,391            | \$1,586.88          | \$1,913.12             | \$3,500.00                  | \$6,891.00            | 18.4%        | 33.7%                   | \$0.00                 | 0.0%            |
| 99960400            | TRANSPORTATION                     | \$629,190           | \$13,720.94         | \$587,088.38           | \$600,809.32                | \$28,380.68           | 93.3%        | 95.5%                   | \$508,107.69           | 79.0%           |
| 99940400            | LOCAL SALARY & BENEFITS            | \$6,559,854         | \$12,298.20         | \$5,346,960.45         | \$5,359,258.65              | \$1,200,595.35        | 81.5%        | 81.7%                   | \$4,835,543.05         | 88.2%           |
| 99900300            | DISTRICT WIDE SERVICES             | \$95,000            | \$24,055.70         | \$69,399.57            | \$93,455.27                 | \$1,544.73            | 73.1%        | 98.4%                   | \$67,683.50            | 96.7%           |
| 99940100            | CONTINGENCY                        | \$434,936           | \$0.00              | \$0.00                 | \$0.00                      | \$434,936.00          | 0.0%         | 0.0%                    | \$17,415.47            | 4.4%            |
| 9998000             | SUMMER SCHOOL                      | \$75,000            | \$0.00              | \$32,813.51            | \$32,813.51                 | \$42,186.49           | 43.8%        | 43.8%                   | \$0.00                 | 0.0%            |
|                     | UNASSIGNED OPERATING UNIT EXPENSE* | \$0                 | \$0.00              | \$10,010.00            | \$10,010.00                 | (\$10,010.00)         | 0.0%         | 0.0%                    | \$38,962.90            | 0.0%            |
| <b>DIV 58 TOTAL</b> |                                    | <b>\$17,139,418</b> | <b>\$799,502.66</b> | <b>\$11,861,649.23</b> | <b>\$12,661,151.89</b>      | <b>\$4,478,266.11</b> | <b>69.2%</b> | <b>73.9%</b>            | <b>\$11,625,111.96</b> | <b>76.0%</b>    |
|                     | Previous Budget Year Expenses      |                     | \$24,620.50         | \$243,780.53           | \$268,401.03                |                       |              |                         |                        |                 |

**Operating Unit 99900300 Expenditures**

FY 2014: July 2013 through April 2014

| Program Code | Program Description            | FY14 FINAL BUDGET | ENCUMBRANCE   | EXPENDITURE     | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | EXPENDED & ENCUMBERED | FY 2013 EXPENDITURE | FY13 % EXPENDED |
|--------------|--------------------------------|-------------------|---------------|-----------------|-----------------------------|-------------------|------------|-----------------------|---------------------|-----------------|
| 95422        | Facility Lease                 | \$ -              | \$ -          | \$ -            | \$ -                        | \$ -              |            |                       | \$ 188,789          | 77.1%           |
| 99524        | Insurance                      | \$ 295,000        | \$ -          | \$ 285,790.75   | \$ 285,791                  | \$ 9,209          | 96.9%      | 96.9%                 | \$ 273,721          | 99.5%           |
| 98909        | Data Service Center            | \$ 720,814        | \$ -          | \$ 720,814.00   | \$ 720,814                  | \$ -              | 100.0%     | 100.0%                | \$ 756,426          | 100.0%          |
| 95228        | Substitutes                    | \$ 1,522,500      | \$ 188,744.80 | \$ 1,063,693.43 | \$ 1,252,438                | \$ 270,062        | 69.9%      | 82.3%                 | \$ 1,145,987        | 79.0%           |
| 99702        | Audits                         | \$ 50,000         | \$ -          | \$ 18,178.00    | \$ 18,178                   | \$ 31,822         | 36.4%      | 36.4%                 | \$ 60,287           | 100.5%          |
| 93222        | Conrad School - Expansion Year | \$ -              | \$ 6,130.00   | \$ 1,668.48     | \$ 7,798                    | \$ (7,798)        |            |                       | \$ 71,501           | 95.3%           |
| 93202        | Dickinson High School Gate     | \$ 16,000         | \$ -          | \$ 1,968.00     | \$ 1,968                    | \$ 14,032         | 12.3%      | 12.3%                 | \$ -                | 0.0%            |
| 93203        | AI Dupont High School Gate     | \$ 17,000         | \$ -          | \$ 14,617.52    | \$ 14,618                   | \$ 2,382          | 86.0%      | 86.0%                 | \$ 33,830           | 199.0%          |
| 93224        | Thomas Mckean High School Gate | \$ 17,000         | \$ -          | \$ 1,566.64     | \$ 1,567                    | \$ 15,433         | 9.2%       | 9.2%                  | \$ -                | 0.0%            |
| 95000        | Prior Year Payables            | \$ 40,000         | \$ 1,530.00   | \$ 22,176.12    | \$ 23,706                   | \$ 16,294         | 55.4%      | 59.3%                 | \$ 38,435           | 96.1%           |
| 95451        | Postage                        | \$ 50,000         | \$ 18,706.24  | \$ 3,669.83     | \$ 22,376                   | \$ 27,624         | 7.3%       | 44.8%                 | \$ 4,387            | 0.0%            |
| 95411        | Copy Center                    | \$ -              | \$ 14,357.94  | \$ 25,707.16    | \$ 40,065                   | \$ (40,065)       | 0.0%       | 0.0%                  | \$ -                | 0.0%            |
| 95273        | Odyssey of the Mind            | \$ -              | \$ -          | \$ 25,064.94    | \$ 25,065                   | \$ (25,065)       | 0.0%       | 0.0%                  | \$ -                | 0.0%            |
| 99999        | Miscellaneous                  | \$ 50,000         | \$ -          | \$ 5,337.14     | \$ 5,337                    | \$ 44,663         | 10.7%      | 10.7%                 | \$ 109,724          |                 |
|              | <b>Total</b>                   | \$ 2,778,314      | \$ 229,468.98 | \$ 2,190,252.01 | \$ 2,419,721                | \$ 358,593        | 78.8%      | 87.1%                 | \$ 2,683,086        | 87.3%           |