

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 General Operating Budget
February 28, 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 | \$54,866,106.00 | (\$1,303,914.00) | 97.68% | \$55,350,458.00 | 98.84% |
| MCI Technology and Erate* | \$807,171.00 | \$788,085.00 | (\$19,086.00) | 97.64% | \$796,549.00 | 96.00% |
| Indirect Costs* | \$720,000.00 | \$310,612.00 | (\$409,388.00) | 43.14% | \$306,413.00 | 39.63% |
| Income from Fees* | \$180,000.00 | \$95,913.00 | (\$84,087.00) | 53.29% | \$96,868.00 | 56.98% |
| CSCR* | \$75,000.00 | \$48,493.00 | (\$26,507.00) | 64.66% | \$122,229.00 | 81.49% |
| Match Tax/Resource Extra Time | \$2,784,220.00 | \$2,408,472.00 | (\$375,748.00) | 86.50% | \$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 | \$64,057,282.00 | (\$22,040,094.00) | 74.40% | \$65,872,128.00 | 77.70% |
| State - Division II | \$6,059,923.00 | \$5,902,536.00 | (\$157,387.00) | 97.40% | \$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 | \$5,873,631.00 | (\$54,444.00) | 99.08% | \$5,730,070.00 | 101.47% |
| Education Sustainment | \$3,247,557.00 | \$3,247,557.00 | \$0.00 | 100.00% | \$6,567,370.00 | 201.99% |
| 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 | \$2,920,144.00 | \$654,025.00 | 128.86% | \$2,411,176.00 | 46.09% |
| TOTAL REVENUE | \$190,147,969.00 | \$165,929,697.00 | (\$24,218,272.00) | 87.26% | \$170,387,877.00 | 89.59% |

*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 | \$9,078.02 | \$71,026.47 | \$80,104.49 | \$32,444.51 | 63.1% | 71.2% | \$71,414.47 | 59.5% |
| 9320242A | HERITAGE ELEMENTARY | \$126,802 | \$11,727.79 | \$87,043.01 | \$98,770.80 | \$28,031.20 | 68.6% | 77.9% | \$55,995.11 | 49.1% |
| 9320244A | HIGHLANDS ELEMENTARY | \$84,457 | \$7,196.71 | \$49,887.47 | \$57,084.18 | \$27,372.82 | 59.1% | 67.6% | \$54,571.11 | 65.9% |
| 9320246A | LEWIS ELEMENTARY | \$99,831 | \$8,175.23 | \$62,000.82 | \$70,176.05 | \$29,654.95 | 62.1% | 70.3% | \$67,404.26 | 70.4% |
| 9320248A | SHORTLIDGE ELEMENTARY | \$82,940 | \$12,004.43 | \$59,011.89 | \$71,016.32 | \$11,923.68 | 71.2% | 85.6% | \$43,279.96 | 54.3% |
| 9320250A | LINDEN HILL ELEMENTARY | \$179,668 | \$13,151.10 | \$71,030.90 | \$84,182.00 | \$95,486.00 | 39.5% | 46.9% | \$74,221.45 | 42.8% |
| 9320252A | BALTZ ELEMENTARY | \$124,859 | \$9,061.79 | \$86,101.26 | \$95,163.05 | \$29,695.95 | 69.0% | 76.2% | \$69,640.27 | 57.4% |
| 9320254A | RICHARDSON PARK ELEMENTARY | \$103,589 | \$14,615.75 | \$48,485.81 | \$63,101.56 | \$40,487.44 | 46.8% | 60.9% | \$60,072.62 | 63.0% |
| 9320256A | MARBROOK ELEMENTARY | \$117,933 | \$8,301.04 | \$78,184.52 | \$86,485.56 | \$31,447.44 | 66.3% | 73.3% | \$77,566.07 | 69.1% |
| 9320260A | RICHEY ELEMENTARY | \$100,014 | \$8,296.95 | \$45,109.06 | \$53,406.01 | \$46,607.99 | 45.1% | 53.4% | \$52,410.08 | 55.0% |
| 9320261A | BRANDYWINE SPRINGS ELEMENTARY | \$216,498 | \$31,454.35 | \$96,273.23 | \$127,727.58 | \$88,770.42 | 44.5% | 59.0% | \$98,180.04 | 46.6% |
| 9320264A | MOTE ELEMENTARY | \$119,948 | \$10,827.40 | \$78,515.74 | \$89,343.14 | \$30,604.86 | 65.5% | 74.5% | \$97,334.82 | 83.3% |
| 9320266A | WARNER ELEMENTARY | \$120,001 | \$23,163.08 | \$43,888.35 | \$67,051.43 | \$52,949.57 | 36.6% | 55.9% | \$63,711.20 | 50.4% |
| 9320270A | NORTH STAR ELEMENTARY | \$156,078 | \$10,986.52 | \$48,395.13 | \$59,381.65 | \$96,696.35 | 31.0% | 38.0% | \$29,041.23 | 20.3% |
| 9320274A | AI DUPONT MIDDLE SCHOOL | \$113,826 | \$7,936.91 | \$72,098.46 | \$80,035.37 | \$33,790.63 | 63.3% | 70.3% | \$72,483.85 | 55.9% |
| 9320276A | HB DUPONT MIDDLE SCHOOL | \$164,325 | \$20,374.47 | \$107,337.19 | \$127,711.66 | \$36,613.34 | 65.3% | 77.7% | \$130,297.95 | 72.8% |
| 9320280A | SKYLINE MIDDLE SCHOOL | \$160,971 | \$17,035.69 | \$114,751.60 | \$131,787.29 | \$29,183.71 | 71.3% | 81.9% | \$114,250.54 | 68.0% |

| | 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 | \$22,379.06 | \$68,782.09 | \$91,161.15 | \$53,368.85 | 47.6% | 63.1% | \$83,962.66 | 60.0% |
| 40 | 9320284A | CONRAD SCHOOL OF SCIENCE | \$430,052 | \$45,641.45 | \$286,032.77 | \$331,674.22 | \$98,377.78 | 66.5% | 77.1% | \$262,601.52 | 65.0% |
| 41 | 9320286A | CAB CALLOWAY | \$233,455 | \$13,276.73 | \$142,939.38 | \$156,216.11 | \$77,238.89 | 61.2% | 66.9% | \$191,707.42 | 80.6% |
| 42 | 9320290A | JOHN DICKINSON HIGH SCHOOL | \$387,735 | \$59,924.76 | \$252,957.96 | \$312,882.72 | \$74,852.28 | 65.2% | 80.7% | \$263,252.52 | 71.6% |
| 43 | 9320292A | AI DUPONT HIGH SCHOOL | \$442,932 | \$85,745.35 | \$270,866.26 | \$356,611.61 | \$86,320.39 | 61.2% | 80.5% | \$357,692.89 | 82.1% |
| 44 | 9320294A | MCKEAN HIGH SCHOOL | \$428,123 | \$74,611.58 | \$292,603.39 | \$367,214.97 | \$60,908.03 | 68.3% | 85.8% | \$252,284.69 | 62.5% |
| 45 | 99900000 | BOARD OF EDUCATION | \$44,155 | \$283.92 | \$25,852.94 | \$26,136.86 | \$18,018.14 | 58.6% | 59.2% | \$42,829.17 | 97.0% |
| 46 | 99900100 | LEGAL SERVICES | \$375,000 | \$84,812.83 | \$369,199.44 | \$454,012.27 | (\$79,012.27) | 98.5% | 121.1% | \$188,215.61 | 51.6% |
| 47 | 99900300 | DISTRICT WIDE SERVICES | \$2,778,314 | \$569,357.15 | \$1,707,781.00 | \$2,277,138.15 | \$501,175.85 | 61.5% | 82.0% | \$2,128,583.77 | 69.2% |
| 48 | 99910000 | PUBLIC COMMUNICATIONS | \$125,000 | \$24,600.00 | \$83,594.96 | \$108,194.96 | \$16,805.04 | 66.9% | 86.6% | \$75,574.95 | 100.8% |
| 49 | 99910100 | SUPERINTENDENT | \$125,887 | \$2,161.44 | \$71,148.88 | \$73,310.32 | \$52,576.68 | 56.5% | 58.2% | \$97,753.51 | 75.7% |
| 50 | 99910105 | ASST SUPERINTENDENT OPERATIONS | \$73,125 | \$5,239.84 | \$24,345.86 | \$29,585.70 | \$43,539.30 | 33.3% | 40.5% | \$52,720.77 | 70.3% |
| 51 | 99910110 | ASST SUPERINTENDENT SCHOOL SUPPORT | \$73,125 | \$0.00 | \$20,993.20 | \$20,993.20 | \$52,131.80 | 28.7% | 28.7% | \$30,296.03 | 40.4% |
| 52 | 99910115 | ASST SUPERINTENDENT SPECIAL SERVICES | \$73,125 | \$12,069.63 | \$42,936.25 | \$55,005.88 | \$18,119.12 | 58.7% | 75.2% | \$36,280.60 | 48.4% |
| 53 | 99920000 | CURRICULUM / INSTRUCTIONAL | \$2,122,088 | \$36,269.66 | \$873,650.49 | \$909,920.15 | \$1,212,167.85 | 41.2% | 42.9% | \$819,443.80 | 37.6% |
| 54 | 99920110 | SCHOOL BASED INTERVENTION | \$335,000 | \$17,865.47 | \$82,098.08 | \$99,963.55 | \$235,036.45 | 24.5% | 29.8% | \$422.65 | 2.8% |
| 55 | 99920500 | PROFESSIONAL DEVELOPMENT | \$194,222 | \$205.00 | \$65,165.82 | \$65,370.82 | \$128,851.18 | 33.6% | 33.7% | \$49,658.57 | 26.1% |
| 56 | 99920600 | REFERENDUM TECHNOLOGY / TECH INSTRUCTION | \$900,000 | \$228,164.36 | \$309,527.08 | \$537,691.44 | \$362,308.56 | 34.4% | 59.7% | \$427,788.86 | 32.9% |
| 57 | 99920800 | DRIVER EDUCATION | \$80,000 | \$10,376.18 | \$13,169.14 | \$23,545.32 | \$56,454.68 | 16.5% | 29.4% | \$34,308.35 | 45.7% |
| 58 | 99920900 | LIBRARY SERVICES | \$292,500 | \$17,471.28 | \$135,765.60 | \$153,236.88 | \$139,263.12 | 46.4% | 52.4% | \$123,975.20 | 41.3% |
| 59 | 99921000 | SCHOOL CHOICE / SUPPORT SERVICES | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | \$19,668.41 | 68.7% |
| 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 | \$233,631.11 | \$215,298.21 | \$448,929.32 | \$647,051.68 | 19.6% | 41.0% | \$604,859.60 | 55.2% |
| 62 | 99930300 | SPECIAL SERVICES | \$1,050,000 | \$416,669.00 | \$583,333.50 | \$1,000,002.50 | \$49,997.50 | 55.6% | 95.2% | \$518,823.69 | 50.1% |
| 63 | 99930400 | NURSES | \$30,000 | \$756.11 | \$15,275.89 | \$16,032.00 | \$13,968.00 | 50.9% | 53.4% | \$16,112.85 | 53.7% |
| 64 | 99940000 | BUSINESS OFFICE / FINANCE | \$41,650 | \$4,706.60 | \$20,430.29 | \$25,136.89 | \$16,513.11 | 49.1% | 60.4% | \$29,275.37 | 70.3% |
| 65 | 99940050 | FACILITIES MANAGEMENT | \$359,231 | \$22,746.71 | \$214,948.33 | \$237,695.04 | \$121,535.96 | 59.8% | 66.2% | \$213,660.70 | 59.5% |
| 66 | 99940100 | CONTINGENCY | \$788,650 | \$0.00 | \$301,576.90 | \$301,576.90 | \$487,073.10 | 38.2% | 38.2% | \$0.00 | 0.0% |
| 67 | 99940200 | DIVISION I - SALARIES | \$86,097,376 | \$0.00 | \$57,085,757.06 | \$57,085,757.06 | \$29,011,618.94 | 66.3% | 66.3% | \$55,430,561.26 | 65.4% |
| 68 | 99940300 | VOC EDUCATION DIVISION II | \$322,475 | \$17,177.49 | \$64,092.74 | \$81,270.23 | \$241,204.77 | 19.9% | 25.2% | \$49,116.22 | 15.7% |
| 69 | 99940400 | LOCAL SALARY & BENEFITS | \$50,485,262 | \$0.00 | \$33,450,638.72 | \$33,450,638.72 | \$17,034,623.28 | 66.3% | 66.3% | \$29,339,346.97 | 58.9% |
| 70 | 99940810 | TECHNOLOGY - EQUIPMENT AND REPAIR | \$2,445,268 | \$182,839.72 | \$1,146,106.52 | \$1,328,946.24 | \$1,116,321.76 | 46.9% | 54.3% | \$1,202,706.20 | 56.8% |
| 71 | 99950000 | PERSONNEL / HR | \$101,522 | \$9,617.02 | \$60,632.79 | \$70,249.81 | \$31,272.19 | 59.7% | 69.2% | \$39,028.84 | 37.5% |
| 72 | 99960100 | MAINTENANCE | \$2,074,751 | \$650,179.51 | \$1,338,171.52 | \$1,988,351.03 | \$86,399.97 | 64.5% | 95.8% | \$1,337,089.70 | 62.8% |
| 73 | 99960200 | OPERATIONS / UTILITIES | \$4,493,059 | \$611,684.65 | \$2,667,375.12 | \$3,279,059.77 | \$1,213,999.23 | 59.4% | 73.0% | \$2,290,661.50 | 48.8% |
| 74 | 99960300 | CONTRACTOR STATE TRANSPORTATION | \$5,294,236 | \$0.00 | \$2,705,870.65 | \$2,705,870.65 | \$2,588,365.35 | 51.1% | 51.1% | \$2,886,586.47 | 56.1% |
| 75 | 99960400 | RED CLAY LOCAL TRANSPORTATION | \$3,357,296 | \$86,021.28 | \$2,379,267.53 | \$2,465,288.81 | \$892,007.19 | 70.9% | 73.4% | \$2,084,520.41 | 63.9% |
| 76 | 99970500 | DISTRICT OFFICE | \$500,000 | \$9,620.48 | \$236,520.13 | \$246,140.61 | \$253,859.39 | 47.3% | 49.2% | \$89,445.85 | 35.8% |
| 77 | 99970650 | STUDENT SERVICES | \$383,190 | \$24,530.58 | \$302,074.23 | \$326,604.81 | \$56,585.19 | 78.8% | 85.2% | \$274,311.60 | 59.5% |
| 78 | 99970675 | OTHER DISTRICT PROGRAMS | \$2,515,924 | \$0.00 | \$1,888,798.01 | \$1,888,798.01 | \$627,125.99 | 75.1% | 75.1% | \$2,885,463.04 | 87.5% |
| 79 | 99970680 | SECURITY / SCHOOL SUPERVISION | \$560,000 | \$217,035.50 | \$275,708.87 | \$492,744.37 | \$67,255.63 | 49.2% | 88.0% | \$392,761.11 | 73.4% |
| 80 | 99970690 | ACCOUNTABILITY | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0% | 0.0% | \$60,250.84 | 56.8% |
| 81 | 99980000 | SUMMER SCHOOL | \$80,000 | \$0.00 | \$43,046.47 | \$43,046.47 | \$36,953.53 | 53.8% | 53.8% | \$65,588.48 | 81.9% |
| 82 | 99990000 | ADULT EDUCATION | \$730,103 | \$3,717.60 | \$478,468.07 | \$482,185.67 | \$247,917.33 | 65.5% | 66.0% | \$456,641.28 | 56.3% |

| | 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 | \$4,703.96 | \$55,301.10 | \$60,005.06 | \$22,869.94 | 66.7% | 72.4% | \$38,335.55 | 45.1% |
| 84 | 99990060 | DIR OF SECONDARY SCHOOLS | \$82,875 | \$2,173.10 | \$53,033.29 | \$55,206.39 | \$27,668.61 | 64.0% | 66.6% | \$29,759.73 | 35.0% |
| 85 | 99990500 | COPY CENTER / PRINTING | \$294,495 | \$101,595.96 | \$183,612.02 | \$285,207.98 | \$9,287.02 | 62.3% | 96.8% | \$201,905.46 | 66.8% |
| 86 | 99990930 | PERFORMING ARTS | \$170,625 | \$5,337.56 | \$41,625.57 | \$46,963.13 | \$123,661.87 | 24.4% | 27.5% | \$100,496.90 | 57.4% |
| 87 | 99990960 | RESEARCH AND ASSESSMENT | \$180,375 | \$2,097.00 | \$115,478.89 | \$117,575.89 | \$62,799.11 | 64.0% | 65.2% | \$108,589.37 | 58.7% |
| 88 | DIV 32 TOTAL | | \$175,495,876 | \$4,140,683.86 | \$112,316,993.92 | \$116,457,677.78 | \$59,038,198.22 | 64.0% | 66.4% | \$107,516,795.97 | 61.7% |
| 89 | | | | | | | | | | | |
| 90 | | Previous Budget Year Expenses | | \$2,440,810.92 | \$10,701,262.35 | \$13,142,073.27 | | | | | |

FEDERAL GRANT SUMMARY

February 28, 2014

ARRA

| GRANT NAME | DFMS APPR | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED |
|---------------------------------|-----------|--------------|------------------|--------------|--------------|------------|------------|-----------------|---------------------|
| RACE TO THE TOP | 40192 | 000000000000 | 0237 | 7,473,377.00 | 6,691,677.26 | 70,257.00 | 711,442.74 | 06/13/14 | 89.54% |
| RTTT - PZ STANTON | 40192 | 000000000000 | 03207 | 464,471.00 | 286,142.02 | 24,282.97 | 154,046.01 | 09/30/14 | 61.61% |
| RTTT - PZ MARBROOK | 40192 | 000000000000 | 03208 | 492,710.00 | 292,756.20 | 18,813.78 | 181,140.02 | 09/30/14 | 59.42% |
| RTTT - PZ LEWIS | 40192 | 000000000000 | 03209 | 426,072.00 | 390,359.83 | 5,743.71 | 29,968.46 | 09/30/14 | 91.62% |
| RTTT - CAN (Parent Involvement) | 40192 | 000000000000 | 03712 | 32,876.00 | 27,970.81 | 1,867.00 | 3,038.19 | 12/30/13 | 85.08% |
| RTTT - MIDDLE SCHOOL PREP (154 | 40192 | 000000000000 | 03938 | 145,794.00 | 108,576.64 | 2,800.00 | 34,417.36 | 03/31/14 | 74.47% |

FY 2011

| GRANT NAME | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED | |
|------------------------|----------|------------------|--------|------------|------------|---------|-----------|---------------------|--------|
| TEACH AMERICAN HISTORY | 40182 | 000000000000 | 01349 | 997,646.00 | 974,928.71 | | 22,717.29 | 11/30/13 | 97.72% |

FEDERAL GRANT SUMMARY

February 28, 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 | 4,812,787.57 | 51,917.07 | 53,762.36 | 11/01/14 | 97.85% |
| TITLE II | 40114 | 000000000004285 | 1,373,583.00 | 1,354,414.62 | 3,209.00 | 15,959.38 | 11/01/14 | 98.60% |
| TITLE III | 40560 | 000000000004115 | 248,410.00 | 223,575.80 | 7,010.95 | 17,823.25 | 11/01/14 | 90.00% |
| IDEA B 6-21 | 40564 | 000000000004180 | 3,940,932.00 | 3,899,758.51 | - | 41,173.49 | 11/01/14 | 98.96% |
| IDEA 3-5/619 | 40564 | 000000000004139 | 344,935.00 | 341,975.30 | - | 2,959.70 | 11/01/14 | 99.14% |
| PERKINS | 41015 | 000000000003841 | 434,350.00 | 371,453.56 | 25,856.01 | 37,040.43 | 11/01/14 | 85.52% |
| HOMELESS | 40570 | 000000000004381 | 4,000.00 | 3,927.79 | - | 72.21 | 11/01/14 | 98.19% |
| 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 | 95,832.21 | 2,435.74 | 20,906.67 | 11/01/24 | 80.41% |
| Title I Focus - Baltz | 40554 | 000000000004519 | 119,540.04 | 87,486.71 | 6,745.13 | 25,308.20 | 11/01/24 | 73.19% |
| Title I Focus - Warner | 40554 | 000000000004521 | 133,397.13 | 95,709.74 | 6,485.96 | 31,201.43 | 11/01/24 | 71.75% |
| 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 | 36,481.50 | 4,907.75 | 48,610.75 | 09/01/14 | 40.54% |
| Off the Streets - 21st Century - Pre-School | 40240 | 000000000004917 | 225,000.00 | 146,376.31 | 11,746.62 | 66,877.07 | 07/30/14 | 65.06% |

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FEDERAL GRANT SUMMARY

February 28, 2014

FY 2014

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| | GRANT NAME | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED |
|----|------------------------------|----------|------------------|--------------|--------------|--------------|--------------|----------|---------------------|
| 2 | TITLE I | 40554 | 000000000005721 | 4,929,086.00 | 1,184,088.56 | 259,636.62 | 3,485,360.82 | 08/01/15 | 24.02% |
| 3 | TITLE II | 40114 | 000000000005272 | 1,109,153.00 | 274,745.93 | 58,357.36 | 776,049.71 | 08/01/15 | 24.77% |
| 4 | FY 14 ELL | 40560 | 000000000005428 | 232,583.00 | 2,000.00 | 12,560.45 | 218,022.55 | 08/01/15 | 0.86% |
| 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 | 1,504,347.90 | 1,111,986.89 | 1,314,754.21 | 08/01/15 | 38.27% |
| 7 | IDEA 3-5/619 | 40564 | 000000000005398 | 98,120.00 | 66,789.33 | 3,336.38 | 27,994.29 | 08/01/15 | 68.07% |
| 8 | PERKINS | 41015 | 000000000005455 | 380,688.00 | 82,176.41 | 5,643.64 | 292,867.95 | 08/01/15 | 21.59% |
| 9 | HOMELESS | 405710 | 000000000005606 | 5,000.00 | - | 170.00 | 4,830.00 | 08/01/15 | 0.00% |
| 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 | 79,786.60 | 29,564.23 | 121,957.99 | 08/01/15 | 34.49% |
| 12 | 1003(g) STANTON | 41076 | 000000000005173 | 282,373.93 | 111,387.70 | 93,321.14 | 77,665.09 | 08/01/15 | 39.45% |
| 13 | 1003(g) MARBROOK | 41076 | 000000000005182 | 325,745.86 | 164,734.38 | 37,377.26 | 123,634.22 | 08/01/14 | 50.57% |
| 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 | 46,766.58 | 89,161.12 | 38,809.99 | 08/01/15 | 26.76% |
| 16 | 1003(g) WARNER | 41076 | 000000000005174 | 106,747.65 | 36,822.13 | 6,810.50 | 63,115.02 | 08/01/15 | 34.49% |
| 17 | Title I Focus - Baltz | 40554 | 000000000005739 | 158,174.72 | 36,429.55 | 32,184.08 | 89,561.09 | 08/01/15 | 23.03% |
| 18 | Title I Focus - Warner | 40554 | 000000000005740 | 195,115.48 | 16,327.33 | 42,280.31 | 136,507.84 | 08/01/15 | 8.37% |
| 19 | Title I Focus - AIMS | 40554 | 000000000005741 | 126,055.37 | 20,000.00 | 7,112.77 | 98,942.60 | 08/01/15 | 15.87% |
| 20 | | | | | | | | | |

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 Other Tuition Programs
 February 28, 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 | 23,596,704.00 | 36,266.00 | 100.15% | 23,329,525.00 | 97.70% |
| 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% | 642,896.00 | 116.46% |
| TOTAL Local Revenue | 25,960,914.00 | 24,644,800.00 | (1,316,114.00) | 94.93% | 23,972,421.00 | 94.91% |

| 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 | \$66,109.93 | \$1,856,994.49 | 1,923,104.42 | 1,218,582.58 | 59.1% | 61.2% | 1,347,737.44 | 46.9% |
| 99990800 | CONSORTIUM | 326,131.00 | \$17,520.00 | \$321,579.31 | 339,099.31 | (12,968.31) | 98.6% | 104.0% | 312,683.10 | 88.4% |
| 99990700 | UNIQUE ALTERNATIVE/OTHER STATE | 1,390,936.00 | \$573,877.50 | \$559,624.21 | 1,133,501.71 | 257,434.29 | 40.2% | 81.5% | 220,087.89 | 52.4% |
| 9320530A | FIRST STATE SCHOOL | 1,061,384.00 | \$311,838.97 | \$674,167.16 | 986,006.13 | 75,377.87 | 63.5% | 92.9% | 558,641.86 | 53.4% |
| | TOTAL | 5,920,138.00 | 969,346.40 | 3,412,365.17 | 4,381,711.57 | 1,538,426.43 | 57.6% | 74.0% | 2,439,150.29 | 52.0% |

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 | \$155,859.88 | \$10,277.10 | 166,136.98 | 2,389,711.02 | 0.4% | 6.5% | 13,579.92 | 0.7% |

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 | \$5,898,210.35 | 5,898,210.35 | 4,714,712.65 | 55.6% | 55.6% | 5,770,224.69 | 52.7% |

^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
 February 28, 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 | \$3,167,558.72 | \$3,167,558.72 | \$2,844,752.28 | 52.7% | 52.7% | \$2,872,561.00 | 52.5% |
| 9320516A | MEADOWOOD INSTRUCTIONAL BUDGET | \$272,361 | \$16,643.59 | \$97,203.80 | \$113,847.39 | \$158,513.61 | 35.7% | 41.8% | \$108,903.29 | 39.9% |
| 99960200 | OPERATIONS / UTILITIES | \$164,129 | \$127,843.82 | \$15,966.22 | \$143,810.04 | \$20,318.96 | 9.7% | 87.6% | \$5,666.53 | 4.4% |
| 99930100 | RELATED SERVICES | \$851,311 | \$405,041.64 | \$53,783.03 | \$458,824.67 | \$392,486.33 | 6.3% | 53.9% | \$78,874.17 | 9.7% |
| 99940300 | VOCATIONAL EDUCATION | \$15,018 | \$0.00 | \$0.00 | \$0.00 | \$15,018.00 | 0.0% | 0.0% | \$0.00 | 0.0% |
| 99960400 | MEADOWOOD TRANSPORTATION | \$1,068,363 | \$59,220.19 | \$858,860.44 | \$918,080.63 | \$150,282.37 | 80.4% | 85.9% | \$823,952.98 | 78.5% |
| 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 | \$2,168.56 | \$9,831.44 | \$12,000.00 | \$83,000.00 | 10.3% | 12.6% | \$7,048.86 | 35.2% |
| 99940400 | LOCAL SALARY & BENEFITS | \$3,362,824 | \$43,316.20 | \$1,962,721.85 | \$2,006,038.05 | \$1,356,785.95 | 58.4% | 59.7% | \$2,161,413.32 | 68.2% |
| 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% | \$11,199.46 | 0.0% |
| DIV 54 TOTAL | | \$12,182,705 | \$654,234.00 | \$6,175,540.47 | \$6,829,774.47 | \$5,352,930.53 | 50.7% | 56.1% | \$6,069,619.61 | 53.9% |
| | Previous Budget Year Expenses | | \$51,398.81 | \$361,770.91 | \$413,169.72 | | | | | |

RED CLAY CONSOLIDATED SCHOOL DISTRICT
 EXPENDITURE REPORT - DIV 58 Richardson Park Learning Center and The Central School
 February 28, 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 | \$4,295,184.60 | \$4,295,184.60 | \$3,191,209.40 | 57.4% | 57.4% | \$4,131,089.33 | 59.7% |
| 9320526A | RICHARDSON PARK LEARNING CENTER | \$219,107 | \$21,140.35 | \$131,834.30 | \$152,974.65 | \$66,132.35 | 60.2% | 69.8% | \$144,997.48 | 66.2% |
| 9320527A | CENTRAL SCHOOL | \$156,060 | \$15,715.43 | \$69,151.90 | \$84,867.33 | \$71,192.67 | 44.3% | 54.4% | \$106,229.38 | 68.1% |
| 99960200 | UTILITIES | \$239,453 | \$129,550.87 | \$80,604.24 | \$210,155.11 | \$29,297.89 | 33.7% | 87.8% | \$87,964.62 | 42.9% |
| 99930100 | RELATED SERVICES | \$1,234,033 | \$877,087.76 | \$5,139.00 | \$882,226.76 | \$351,806.24 | 0.4% | 71.5% | \$102,360.82 | 8.7% |
| 99940300 | VOCATIONAL EDUCATION | \$10,391 | \$2,297.83 | \$1,202.17 | \$3,500.00 | \$6,891.00 | 11.6% | 33.7% | \$0.00 | 0.0% |
| 99960400 | TRANSPORTATION | \$629,190 | \$20,891.26 | \$466,880.67 | \$487,771.93 | \$141,418.07 | 74.2% | 77.5% | \$410,863.32 | 63.9% |
| 99940400 | LOCAL SALARY & BENEFITS | \$6,559,854 | \$19,977.30 | \$4,376,640.48 | \$4,396,617.78 | \$2,163,236.22 | 66.7% | 67.0% | \$3,891,113.54 | 70.9% |
| 99900300 | DISTRICT WIDE SERVICES | \$95,000 | \$37,988.30 | \$45,466.97 | \$83,455.27 | \$11,544.73 | 47.9% | 87.8% | \$58,398.56 | 83.4% |
| 99940100 | CONTINGENCY | \$434,936 | \$0.00 | \$0.00 | \$0.00 | \$434,936.00 | 0.0% | 0.0% | \$0.00 | 0.0% |
| 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 | \$10,000.00 | \$10,000.00 | (\$10,000.00) | 0.0% | 0.0% | \$47,127.50 | 0.0% |
| DIV 58 TOTAL | | \$17,139,418 | \$1,124,649.10 | \$9,514,917.84 | \$10,639,566.94 | \$6,499,851.06 | 55.5% | 62.1% | \$8,980,144.55 | 58.7% |
| | Previous Budget Year Expenses | | \$28,308.98 | \$249,988.64 | \$278,297.62 | | | | | |

Operating Unit 99900300 Expenditures

FY 2014: July 2013 through February 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 | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | #DIV/0! | \$ 186,956 | 76.4% |
| 99524 | Insurance | \$ 295,000 | \$ - | \$ 283,339.75 | \$ 283,340 | \$ 11,660 | 96.0% | 96.0% | \$ 273,721 | 99.5% |
| 98909 | Data Service Center | \$ 720,814 | \$ - | \$ 540,610.50 | \$ 540,611 | \$ 180,204 | 75.0% | 75.0% | \$ 567,320 | 75.0% |
| 95228 | Substitutes | \$ 1,522,500 | \$ 508,327.06 | \$ 784,091.93 | \$ 1,292,419 | \$ 230,081 | 51.5% | 84.9% | \$ 848,562 | 58.5% |
| 99702 | Audits | \$ 50,000 | \$ 10,687.21 | \$ 22,700.32 | \$ 33,388 | \$ 16,612 | 45.4% | 66.8% | \$ 55,684 | 92.8% |
| 93222 | Conrad School - Expansion Year | \$ - | \$ - | \$ 590.98 | \$ 591 | \$ (591) | #DIV/0! | #DIV/0! | \$ 58,814 | 78.4% |
| 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 | \$ - | \$ 5,239.90 | \$ 5,240 | \$ 11,760 | 30.8% | 30.8% | \$ 4,521 | 26.6% |
| 93224 | Thomas Mckean High School Gate | \$ 17,000 | \$ - | \$ 1,055.79 | \$ 1,056 | \$ 15,944 | 6.2% | 6.2% | \$ - | 0.0% |
| 95000 | Prior Year Payables | \$ 40,000 | \$ 6,370.00 | \$ 17,155.45 | \$ 23,525 | \$ 16,475 | 42.9% | 58.8% | \$ 38,100 | 95.3% |
| 95451 | Postage | \$ 50,000 | \$ 18,706.24 | \$ 6,150.27 | \$ 24,857 | \$ 25,143 | 0.0% | 0.0% | \$ 2,168 | 0.0% |
| 95411 | Copy Center | \$ - | \$ 25,266.64 | \$ 14,798.46 | \$ 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 | \$ - | \$ 5,014.71 | \$ 5,015 | \$ 44,985 | | | \$ 92,737 | |
| | Total | \$ 2,778,314 | \$ 569,357.15 | \$ 1,707,781.00 | \$ 2,277,138 | \$ 501,176 | 61.5% | 82.0% | \$ 2,128,584 | 69.2% |