



Community Financial Review Committee

Monthly Financial Report

Prepared by the Red Clay Business Office

Report Ending Date: August 31, 2009

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: September 14, 2009

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

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

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

REVENUES

| SOURCE | BOARD APPROVED BUDGET | ACTUAL | DIFFERENCE | % ACTUAL TO BUDGET |
|---|-------------------------|------------------------|--------------------------|--------------------|
| OPENING BALANCE | \$11,870,248.00 | \$11,870,248.00 | \$0.00 | 100.00% |
| Local Revenue Funds (includes current expense, interest, choice income, gate receipts, senior tax rebate) | \$59,447,849.00 | \$520,843.60 | (\$58,927,005.40) | 0.88% |
| MCI Technology and Erate* | \$770,300.00 | \$100,000.00 | (\$670,300.00) | 12.98% |
| Indirect Costs* | \$1,100,000.00 | \$369,228.87 | (\$730,771.13) | 33.57% |
| Income from Fees* | \$250,000.00 | \$18,241.50 | (\$231,758.50) | 7.30% |
| CSCR P* | \$300,000.00 | \$0.00 | (\$300,000.00) | 0.00% |
| Tuition Receivable | \$587,114.00 | \$0.00 | (\$587,114.00) | 0.00% |
| State Division I | \$73,832,682.00 | \$56,896,918.00 | (\$16,935,764.00) | 77.06% |
| State - Division II | \$5,075,073.00 | \$4,418,115.00 | (\$656,958.00) | 87.06% |
| State - Division III | \$6,419,745.00 | \$4,664,498.00 | (\$1,755,247.00) | 72.66% |
| State - Transportation | \$6,226,988.00 | \$2,792,317.00 | (\$3,434,671.00) | 44.84% |
| State Stabilization Funds | \$6,645,308.00 | \$0.00 | (\$6,645,308.00) | 0.00% |
| Summer School | \$70,428.00 | \$70,428.00 | | |
| State - All other | \$2,382,746.00 | \$1,203,178.36 | (\$1,179,567.64) | 50.50% |
| TOTAL REVENUE | \$174,978,481.00 | \$82,924,016.33 | (\$92,054,464.67) | 47.39% |

*Current Year Receipts

EXPENSES

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|--|--------------------|--------------|--------------|-----------------------------|-------------------|------------|-------------------------|
| 01 | SUPERINTENDENT | \$129,115.00 | \$10,395.44 | \$12,372.31 | \$22,767.75 | \$106,347.25 | 9.6% | 17.6% |
| 02 | ASST SUPERINTENDENT ACADEMICS | \$1,072,806.00 | \$47,442.96 | \$22,027.10 | \$69,470.06 | \$1,003,335.94 | 2.1% | 6.5% |
| 03 | DEPUTY SUPERINTENDENT | \$440,000.00 | \$65,651.85 | \$1,274.46 | \$66,926.31 | \$373,073.69 | 0.3% | 15.2% |
| 04 | ASST SUPERINTENDENT SCHOOL SUPPORT | \$75,000.00 | \$25.00 | \$1,100.19 | \$1,125.19 | \$73,874.81 | 1.5% | 1.5% |
| 05 | RESEARCH AND DATA ANALYSIS | \$143,257.00 | \$1,612.00 | \$21,895.67 | \$23,507.67 | \$119,749.33 | 15.3% | 16.4% |
| 06 | ASSESSMENT | \$185,800.00 | \$0.00 | \$0.00 | \$0.00 | \$185,800.00 | 0.0% | 0.0% |
| 07 | DIRECTOR OF CURRICULUM AND INSTRUCTION | \$49,980.00 | \$664.11 | \$234.97 | \$899.08 | \$49,080.92 | 0.5% | 1.8% |
| 08 | COMMUNICATIONS | \$68,310.00 | \$0.00 | \$1,213.02 | \$1,213.02 | \$67,096.98 | 1.8% | 1.8% |
| 09 | TECHNOLOGY | \$1,937,977.00 | \$456,364.00 | \$136,026.23 | \$592,390.23 | \$1,345,586.77 | 7.0% | 30.6% |
| 10 | DIR OF SCHOOL OPERATIONS | \$99,960.00 | \$0.00 | \$1,230.59 | \$1,230.59 | \$98,729.41 | 1.2% | 1.2% |
| 11 | SCHOOL CHOICE | \$15,980.00 | \$0.00 | \$1,002.98 | \$1,002.98 | \$14,977.02 | 6.3% | 6.3% |
| 12 | LIBRARY SERVICES | \$200,000.00 | \$2,537.47 | \$4,731.88 | \$7,269.35 | \$192,730.65 | 2.4% | 3.6% |
| 13 | BOARD OF EDUCATION | \$44,155.00 | \$0.00 | \$24,269.26 | \$24,269.26 | \$19,885.74 | 55.0% | 55.0% |
| 14 | PRINTING SERVICES | \$302,046.00 | \$40,362.43 | \$41,563.44 | \$81,925.87 | \$220,120.13 | 13.8% | 27.1% |
| 15 | HUMAN RESOURCES | \$104,125.00 | \$738.19 | \$11,340.29 | \$12,078.48 | \$92,046.52 | 10.9% | 11.6% |
| 17 | DIR ON SPECIAL ASSIGNMENT - PREVENTION | \$49,980.00 | \$0.00 | \$0.00 | \$0.00 | \$49,980.00 | 0.0% | 0.0% |
| 18 | BUSINESS OFFICE | \$41,650.00 | \$199.44 | \$911.50 | \$1,110.94 | \$40,539.06 | 2.2% | 2.7% |

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|----------------------------|--------------------|----------------|-----------------|-----------------------------|-------------------|------------|-------------------------|
| 19 | MAINTENANCE | \$1,763,160.00 | \$322,837.70 | \$181,903.01 | \$504,740.71 | \$1,258,419.29 | 10.3% | 28.6% |
| 21 | SPECIAL SERVICES | \$948,901.00 | \$14,936.31 | \$27,572.60 | \$42,508.91 | \$906,392.09 | 2.9% | 4.5% |
| 22 | STUDENT SERVICES | \$0.00 | \$0.00 | \$36.00 | \$36.00 | (\$36.00) | | |
| 23 | ADULT EDUCATION | \$687,611.00 | \$4,404.58 | \$86,292.55 | \$90,697.13 | \$596,913.87 | 12.5% | 13.2% |
| 28 | DIVISION I - SALARIES | \$73,832,682.00 | \$0.00 | \$13,816,736.21 | \$13,816,736.21 | \$60,015,945.79 | 18.7% | 18.7% |
| 29 | CUSTODIAL SERVICES | \$359,231.00 | \$44,930.15 | \$12,553.06 | \$57,483.21 | \$301,747.79 | 3.5% | 16.0% |
| 30 | ALTERNATIVE EDUCATION | \$449,122.00 | \$0.00 | \$0.00 | \$0.00 | \$449,122.00 | 0.0% | 0.0% |
| 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 | \$2,013,284.39 | \$47,556.87 | \$2,060,841.26 | \$3,460,158.74 | 0.9% | 37.3% |
| 39 | CSCR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 40 | FOREST OAK ELEMENTARY | \$102,029.00 | \$16,338.40 | \$15,562.51 | \$31,900.91 | \$70,128.09 | 15.3% | 31.3% |
| 41 | PERFORMING ARTS | \$89,975.00 | \$4,645.43 | \$3,968.99 | \$8,614.42 | \$81,360.58 | 4.4% | 9.6% |
| 42 | HERITAGE ELEMENTARY | \$107,290.00 | \$26,311.45 | \$550.53 | \$26,861.98 | \$80,428.02 | 0.5% | 25.0% |
| 44 | HIGHLANDS ELEMENTARY | \$77,079.00 | \$12,861.43 | \$725.25 | \$13,586.68 | \$63,492.32 | 0.9% | 17.6% |
| 45 | SUMMER SCHOOL | \$70,428.00 | \$0.00 | \$68,109.23 | \$68,109.23 | \$2,318.77 | 96.7% | 96.7% |
| 46 | LEWIS ELEMENTARY | \$106,628.00 | \$15,293.88 | \$2,554.22 | \$17,848.10 | \$88,779.90 | 2.4% | 16.7% |
| 48 | SHORTLIDGE ELEMENTARY | \$82,853.00 | \$13,628.90 | \$6,538.96 | \$20,167.86 | \$62,685.14 | 7.9% | 24.3% |
| 49 | SCHOOL IMPROVEMENT | \$310,000.00 | \$0.00 | \$0.00 | \$0.00 | \$310,000.00 | 0.0% | 0.0% |
| 50 | LINDEN HILL ELEMENTARY | \$118,399.00 | \$10,489.94 | \$6,213.23 | \$16,703.17 | \$101,695.83 | 5.2% | 14.1% |
| 52 | BALTZ ELEMENTARY | \$89,601.00 | \$24,912.49 | \$3,073.07 | \$27,985.56 | \$61,615.44 | 3.4% | 31.2% |
| 54 | RICHARDSON PARK ELEMENTARY | \$78,757.00 | \$6,159.73 | \$4,552.06 | \$10,711.79 | \$68,045.21 | 5.8% | 13.6% |
| 55 | VOC EDUCATION DIVISION II | \$312,085.00 | \$26,686.81 | \$626.95 | \$27,313.76 | \$284,771.24 | 0.2% | 8.8% |
| 56 | MARBROOK ELEMENTARY | \$89,813.00 | \$5,342.07 | \$14,319.72 | \$19,661.79 | \$70,151.21 | 15.9% | 21.9% |
| 58 | TECHNOLOGY REPLACEMENT | \$500,000.00 | \$8,571.26 | \$67.55 | \$8,638.81 | \$491,361.19 | | |
| 60 | RICHEY ELEMENTARY | \$96,630.00 | \$13,934.26 | \$9,553.46 | \$23,487.72 | \$73,142.28 | 9.9% | 24.3% |
| 61 | EXTRA TIME | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 63 | STATE STABILIZATION | \$6,645,308.00 | \$0.00 | \$0.00 | \$0.00 | \$6,645,308.00 | 0.0% | 0.0% |
| 64 | MOTE ELEMENTARY | \$108,631.00 | \$3,168.01 | \$3,701.91 | \$6,869.92 | \$101,761.08 | 3.4% | 6.3% |
| 66 | WARNER ELEMENTARY | \$112,659.00 | \$7,079.39 | \$4,442.76 | \$11,522.15 | \$101,136.85 | 3.9% | 10.2% |
| 70 | NORTH STAR ELEMENTARY | \$149,060.00 | \$19,847.41 | \$9,382.99 | \$29,230.40 | \$119,829.60 | 6.3% | 19.6% |
| 73 | STATE MINI GRANTS* | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 74 | AI DUPONT MIDDLE SCHOOL | \$107,990.00 | \$26,554.69 | \$2,578.78 | \$29,133.47 | \$78,856.53 | 2.4% | 27.0% |
| 75 | PROFESSIONAL DEVELOPMENT | \$181,355.00 | \$0.00 | \$36,184.51 | \$36,184.51 | \$145,170.49 | 20.0% | 20.0% |
| 76 | HB DUPONT MIDDLE SCHOOL | \$141,960.00 | \$39,594.99 | \$30,428.51 | \$70,023.50 | \$71,936.50 | 21.4% | 49.3% |
| 77 | TRANSPORTATION | \$2,101,898.00 | \$133,764.17 | \$363,654.77 | \$497,418.94 | \$1,604,479.06 | 17.3% | 23.7% |
| 78 | CONTRACTOR TRANSPORTATION | \$5,370,000.00 | \$1,331,913.00 | \$0.00 | \$1,331,913.00 | \$4,038,087.00 | 0.0% | 24.8% |
| 80 | SKYLINE MIDDLE SCHOOL | \$132,562.00 | \$30,304.45 | \$2,303.55 | \$32,608.00 | \$99,954.00 | 1.7% | 24.6% |
| 82 | STANTON MIDDLE SCHOOL | \$119,723.00 | \$24,756.65 | \$7,433.80 | \$32,190.45 | \$87,532.55 | 6.2% | 26.9% |
| 84 | CONRAD SCHOOL OF SCIENCE | \$223,294.00 | \$40,858.77 | \$14,297.12 | \$55,155.89 | \$168,138.11 | 6.4% | 24.7% |
| 85 | STRINGS PROGRAM | \$23,100.00 | \$0.00 | \$100.49 | \$100.49 | \$22,999.51 | 0.4% | 0.4% |

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----------------------------------|-------------------------------|-------------------------|-----------------------|------------------------|-----------------------------|-------------------------|--------------|-------------------------|
| 86 | CAB CALLOWAY | \$213,147.00 | \$41,393.42 | \$12,597.53 | \$53,990.95 | \$159,156.05 | 5.9% | 25.3% |
| 90 | JOHN DICKINSON HIGH SCHOOL | \$369,265.00 | \$76,991.09 | \$16,923.34 | \$93,914.43 | \$275,350.57 | 4.6% | 25.4% |
| 91 | DIRECTOR OF CURRICULUM | \$0.00 | \$0.00 | \$1,673.31 | \$1,673.31 | (\$1,673.31) | | |
| 92 | AI DUPONT HIGH SCHOOL | \$404,979.00 | \$63,904.50 | \$36,701.01 | \$100,605.51 | \$304,373.49 | 9.1% | 24.8% |
| 93 | BRANDYWINE SPRINGS ELEMENTARY | \$159,466.00 | \$30,723.55 | \$11,935.54 | \$42,659.09 | \$116,806.91 | 7.5% | 26.8% |
| 94 | MCKEAN HIGH SCHOOL | \$365,329.00 | \$62,819.93 | \$37,634.31 | \$100,454.24 | \$264,874.76 | 10.3% | 27.5% |
| 95 | DRIVER EDUCATION | \$72,500.00 | \$0.00 | \$742.49 | \$742.49 | \$71,757.51 | 1.0% | 1.0% |
| 96 | LOCAL SALARY & BENEFITS | \$44,468,772.00 | \$0.00 | \$7,783,502.14 | \$7,783,502.14 | \$36,685,269.86 | 17.5% | 17.5% |
| 97 | DISTRICT WIDE SERVICES | \$8,693,441.00 | \$519,805.90 | \$229,342.94 | \$749,148.84 | \$7,944,292.16 | 2.6% | 8.6% |
| 98 | OTHER STATE SERVICES | \$48,533.00 | \$0.00 | \$0.00 | \$0.00 | \$48,533.00 | 0.0% | 0.0% |
| 99 | CONTINGENCY | \$739,459.00 | \$0.00 | \$0.00 | \$0.00 | \$739,459.00 | 0.0% | 0.0% |
| DIV 32 TOTAL | | \$161,705,846.00 | \$5,665,041.99 | \$23,195,821.72 | \$28,860,863.71 | \$132,844,982.29 | 14.3% | 17.8% |
| Previous Budget Year Expenditures | | | \$7,713,633.94 | \$5,560,963.38 | \$13,274,597.32 | | | |

*Expenses based on grant revenue received

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

| 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 | 97,022.21 | 2,780,831.92 | 2,877,854.13 | 1,460,817.87 | 64.1% | 66.3% |
| 25 | TITLE II | 1419 | 31-Dec | 2,033,774.00 | 39,107.07 | 1,343,958.46 | 1,383,065.53 | 650,708.47 | 66.1% | 68.0% |
| 26 | TITLE IV | 2419 | 31-Dec | 122,145.00 | 12,135.85 | 53,623.33 | 65,759.18 | 56,385.82 | 43.9% | 53.8% |
| 27 | TITLE V | 1519 | 31-Dec | - | - | 681.11 | 681.11 | (681.11) | | |
| 34 | TITLE I NON-PUBLIC | 1119 | 31-Dec | 147,193.00 | - | - | - | 147,193.00 | 0.0% | 0.0% |
| 35 | TITLE II NON-PUBLIC | 1419 | 31-Dec | 36,389.00 | - | 8,532.86 | 8,532.86 | 27,856.14 | 23.4% | 23.4% |
| 36 | TITLE IV NON-PUBLIC | 2419 | 31-Dec | 19,150.00 | 495.00 | 2,453.66 | 2,948.66 | 16,201.34 | 12.8% | 15.4% |
| 37 | TITLE V NON-PUBLIC | 1519 | 31-Dec | - | - | - | - | - | | |
| 53 | PERKINS (FEDERAL) | 4219 | 31-Dec | 313,070.00 | 35,498.80 | 151,487.66 | 186,986.46 | 126,083.54 | 48.4% | 59.7% |
| 72 | OTHER FEDERAL PROGRAMS | | VARIES | 3,615,636.00 | 6,238.65 | 3,013,525.70 | 3,019,764.35 | 595,871.65 | 83.3% | 83.5% |

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

| IBU | DESCRIPTION | END DATE | | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|------------------------|-----------|------|--------------------|-------------|-------------|-----------------------------|-------------------|------------|-------------------------|
| 24 | TITLE I | 31-Dec | 1118 | 5,010,723.00 | - | - | - | 5,010,723.00 | 0.0% | 0.0% |
| 25 | TITLE II | 31-Dec | 1418 | 1,988,375.00 | - | 3,408.59 | 3,408.59 | 1,984,966.41 | 0.2% | 0.2% |
| 26 | TITLE IV | 31-Dec | 2418 | 143,488.00 | - | - | - | 143,488.00 | 0.0% | 0.0% |
| 27 | TITLE V | 31-Dec | 1518 | - | - | - | - | - | | |
| 34 | TITLE I NON-PUBLIC | 31-Dec | 1118 | - | - | - | - | - | | |
| 35 | TITLE II NON-PUBLIC | 31-Dec | 1418 | - | - | - | - | - | | |
| 36 | TITLE IV NON-PUBLIC | 31-Dec | 2418 | - | - | - | - | - | | |
| 37 | TITLE V NON-PUBLIC | 31-Dec | 1518 | - | - | - | - | - | | |
| 53 | PERKINS (FEDERAL) | 31-Dec | 4218 | 336,085.00 | - | - | - | 336,085.00 | 0.0% | 0.0% |
| 72 | OTHER FEDERAL PROGRAMS | VARIABLES | | 4,225,647.00 | 1,472.76 | 143,156.10 | 144,628.86 | 4,081,018.14 | 3.4% | 3.4% |
| 83 | ARRA Stimulus | VARIABLES | | 8,647,152.00 | - | - | - | 8,647,152.00 | 0.0% | 0.0% |

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 Other Tuition Programs
 AUGUST 31, 2009

REVENUES

| SOURCE | PRELIMINARY BUDGET | ACTUAL | DIFFERENCE | % ACTUAL TO BUDGET |
|---|----------------------|---------------------|------------------------|--------------------|
| Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebate) | 19,323,339.00 | 4,387,670.87 | (14,935,668.13) | 22.71% |
| Tuition Billing | 562,163.00 | 0.00 | (562,163.00) | 0.00% |
| State Fiscal Stabilization | 423,023.00 | 0.00 | (423,023.00) | 0.00% |
| State Revenue | 314,500.00 | 426,318.70 | 111,818.70 | 135.55% |
| TOTAL Local Revenue | 20,623,025.00 | 4,813,989.57 | (15,809,035.43) | 23.34% |

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|--------------------------------|---------------------|------------------|-------------------|-----------------------------|---------------------|-------------|-------------------------|
| 20 | OFFICE OF ELL | 2,275,381.00 | - | 307,404.03 | 307,404.03 | 1,967,976.97 | 13.5% | 13.5% |
| 67 | CONSORTIUM | 302,975.00 | - | 6,300.00 | 6,300.00 | 296,675.00 | 2.1% | 2.1% |
| 71 | UNIQUE ALTERNATIVE/OTHER STATE | 499,117.00 | 54,008.68 | 34,525.95 | 88,534.63 | 410,582.37 | 6.9% | 17.7% |
| 88 | FIRST STATE SCHOOL | 928,119.00 | - | 37,313.70 | 37,313.70 | 890,805.30 | 4.0% | 4.0% |
| | | | | | - | | | - |
| | TOTAL | 4,005,592.00 | 54,008.68 | 385,543.68 | 439,552.36 | 3,566,039.64 | 9.6% | 11.0% |

MINOR CAPITAL IMPROVEMENT

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|----------------------------|--------------------|-------------|-------------|-----------------------------|-------------------|------------|-------------------------|
| 59 | MINOR CAPITAL IMPROVEMENT* | 1,426,558.00 | - | - | - | 1,426,558.00 | 0.0% | 0.0% |

DEBT SERVICE

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|---------------|--------------------|-------------|--------------|-----------------------------|-------------------|------------|-------------------------|
| | DEBT SERVICE^ | 11,554,309.00 | - | 1,727,991.01 | 1,727,991.01 | 9,826,317.99 | 15.0% | 15.0% |

* 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
AUGUST 31, 2009

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|---------------------|-------------------------------------|--------------------|------------------|---------------------|-----------------------------|---------------------|--------------|-------------------------|
| 19 | MAINTENANCE | - | - | 1,554.00 | 1,554.00 | (1,554.00) | | |
| 28 | DIVISION I SALARIES - TITLE 14 | 2,713,609 | - | 584,143.19 | 584,143.19 | 2,129,465.81 | 21.5% | 21.5% |
| 31 | MEADOWOOD INSTRUCTIONAL BUDGET | 259,500 | 18,082.74 | 7,807.75 | 25,890.49 | 233,609.51 | 3.0% | 10.0% |
| 38 | MEADOWOOD UTILITIES | 86,735 | 57,538.71 | 9,981.21 | 67,519.92 | 19,215.08 | 11.5% | 77.8% |
| 39 | CSCR | - | - | - | - | - | | |
| 51 | RELATED SERVICES | 716,516 | - | 593.56 | 593.56 | 715,922.44 | 0.1% | 0.1% |
| 55 | VOCATIONAL EDUCATION | 18,055 | - | - | - | 18,055.00 | 0.0% | 0.0% |
| 63 | STATE STABILIZATION | 105,155 | - | - | - | | | |
| 77 | MEADOWOOD TRANSPORTATION | 1,118,691 | 12,772.50 | 177,413.34 | 190,185.84 | 928,505.16 | 15.9% | 17.0% |
| 78 | MEADOWOOD CONTRACTOR TRANSPORTATION | - | - | - | - | - | | |
| 96 | LOCAL SALARY & BENEFITS | 3,799,654 | - | 885,192.20 | 885,192.20 | 2,914,461.80 | 23.3% | 23.3% |
| 97 | UNBUDGETED | - | - | - | - | - | | |
| 99 | CONTINGENCY | 262,332 | - | 25,249.01 | 25,249.01 | 237,082.99 | 9.6% | 9.6% |
| DIV 54 TOTAL | | 9,080,247 | 88,393.95 | 1,691,934.26 | 1,780,328.21 | 7,194,763.79 | 18.6% | 19.6% |

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

| IBU | DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|---------------------|---------------------------------|--------------------|-------------------|---------------------|-----------------------------|---------------------|--------------|-------------------------|
| 19 | MAINTENANCE | - | - | 294.00 | 294.00 | (294.00) | | |
| 28 | DIVISION I SALARIES - TITLE 14 | 4,285,699 | - | 803,074.72 | 803,074.72 | 3,482,624.28 | 18.7% | 18.7% |
| 32 | RICHARDSON PARK LEARNING CENTER | 174,811 | 22,438.70 | 27,518.30 | 49,957.00 | 124,854.00 | 15.7% | 28.6% |
| 33 | CENTRAL SCHOOL | 133,000 | 9,686.70 | 16,901.68 | 26,588.38 | 106,411.62 | 12.7% | 20.0% |
| 38 | UTILITIES | 223,860 | 104,041.18 | 633.81 | 104,674.99 | 119,185.01 | 0.3% | 46.8% |
| 51 | RELATED SERVICES | 665,187 | - | - | - | 665,187.00 | 0.0% | 0.0% |
| 55 | VOCATIONAL EDUCATION | 7,737 | - | - | - | 7,737.00 | 0.0% | 0.0% |
| 63 | STATE STABILIZATION | 105,153 | - | - | - | | | |
| 77 | TRANSPORTATION | 697,951 | 14,765.61 | 121,736.52 | 136,502.13 | 561,448.87 | 17.4% | 19.6% |
| 96 | LOCAL SALARY & BENEFITS | 3,948,746 | - | 681,043.95 | 681,043.95 | 3,267,702.05 | 17.2% | 17.2% |
| 97 | UNBUDGETED | - | - | 15.00 | 15.00 | (15.00) | | |
| 99 | CONTINGENCY | 295,682 | - | - | - | 295,682.00 | 0.0% | 0.0% |
| DIV 58 TOTAL | | 10,537,826 | 150,932.19 | 1,651,217.98 | 1,802,150.17 | 8,735,675.83 | 15.7% | 17.1% |

IBU 97 Expenditures
FY 2010: July 2009 through August 2009

| DIV | IBU | MBU | MBU DESCRIPTION | PRELIMINARY BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED |
|-----|-----|-----|-------------------------|--------------------|--------------|--------------|-----------------------------|-------------------|------------|-------------------------|
| 32 | 97 | 1 | Charter Payments | \$4,452,757.00 | \$0.00 | \$0.00 | \$0.00 | \$4,452,757.00 | 0.0% | 0.0% |
| 32 | 97 | 3 | Lease | \$781,447.00 | \$121,251.67 | \$58,748.33 | \$180,000.00 | \$601,447.00 | 7.5% | 23.0% |
| 32 | 97 | 5 | Insurance | \$240,000.00 | \$0.00 | \$0.00 | \$0.00 | \$240,000.00 | 0.0% | 0.0% |
| 32 | 97 | 7 | Assessment | \$628,848.00 | \$0.00 | \$0.00 | \$0.00 | \$628,848.00 | 0.0% | 0.0% |
| 32 | 97 | 14 | Data Service Center | \$935,389.00 | \$318,376.25 | \$149,318.25 | \$467,694.50 | \$467,694.50 | 16.0% | 50.0% |
| 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 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.0% | 0.0% |
| 32 | 97 | 84 | Conrad Startup | \$150,000.00 | \$45,426.73 | \$21,276.36 | \$66,703.09 | \$83,296.91 | 14.2% | 44.5% |
| 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* | \$67,420.00 | \$3,172.00 | \$0.00 | \$3,172.00 | \$64,248.00 | 0.0% | 4.7% |
| 32 | 97 | 94 | McKean High School* | \$7,420.00 | \$3,458.25 | \$0.00 | \$3,458.25 | \$3,961.75 | 0.0% | 46.6% |
| 32 | 97 | 98 | Prior Year Payables | \$50,000.00 | \$28,121.00 | \$0.00 | \$28,121.00 | \$21,879.00 | 0.0% | 56.2% |
| | | | | \$8,693,441.00 | \$519,805.90 | \$229,342.94 | \$749,148.84 | \$7,944,292.16 | 2.6% | 8.6% |

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