

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 General Operating Budget**  
August 31, 2017

REVENUES

| SOURCE   | FY18<br>PRELIMINARY<br>BUDGET | ACTUAL                  | DIFFERENCE                | % ACTUAL TO<br>BUDGET | FY17 ACTUAL             | FY17 %<br>ACTUAL TO<br>BUDGET |
|--|-------------------------------|-------------------------|---------------------------|-----------------------|-------------------------|-------------------------------|
| OPENING BALANCE  | \$11,035,021.00               | \$11,035,021.00         | \$0.00                    | 100.00%               | \$9,010,437.00          | 100.00%                       |
| Local Revenue Funds (includes current<br>expense, interest, choice income, gate<br>receipts, senior tax rebate less charter<br>payments) | \$73,132,831.00               | \$225,427.00            | (\$72,907,404.00)         | 0.31%                 | \$73,792,108.00         | 2.03%                         |
| MCI Technology and Erate*  | \$723,971.00                  | \$0.00                  | (\$723,971.00)            | 0.00%                 | \$758,068.00            | 0.00%                         |
| Indirect Costs*  | \$225,000.00                  | \$8,700.00              | (\$216,300.00)            | 3.87%                 | \$221,052.00            | 0.00%                         |
| Income from Fees*  | \$210,000.00                  | \$5,658.00              | (\$204,342.00)            | 2.69%                 | \$206,971.00            | 22.77%                        |
| CSCR*  | \$400,000.00                  | \$0.00                  | (\$400,000.00)            | 0.00%                 | \$31,792.00             | 0.00%                         |
| Match Tax/Resource Extra Time  | \$1,359,534.00                | \$0.00                  | (\$1,359,534.00)          | 0.00%                 | \$1,714,823.00          | 0.00%                         |
| Needs Based Tuition  | \$8,000,000.00                | \$0.00                  | (\$8,000,000.00)          | 0.00%                 | \$5,000,000.00          | 0.00%                         |
| State Division I   | \$102,682,164.00              | \$77,134,229.00         | (\$25,547,935.00)         | 75.12%                | \$100,987,385.00        | 73.32%                        |
| State - Division II  | \$5,802,675.00                | \$1,705,022.00          | (\$4,097,653.00)          | 29.38%                | \$5,921,097.00          | 58.16%                        |
| State - Division III   | \$7,067,689.00                | \$6,227,540.00          | (\$840,149.00)            | 88.11%                | \$7,139,080.00          | 72.76%                        |
| State Technology   | \$251,826.00                  | \$229,159.00            | (\$22,667.00)             | 91.00%                | \$254,370.00            | 74.12%                        |
| State - Transportation   | \$6,412,566.00                | \$3,144,149.00          | (\$3,268,417.00)          | 49.03%                | \$6,349,075.00          | 49.03%                        |
| Education Sustainment  | \$997,843.00                  | \$2,867,123.00          | \$1,869,280.00            | 287.33%               | \$3,182,552.00          | 74.12%                        |
| Summer School  | \$55,000.00                   | \$17,028.00             | (\$37,972.00)             | 30.96%                | \$52,208.00             | 24.26%                        |
| State - All other  | \$3,692,333.00                | \$2,213,078.00          | (\$1,479,255.00)          | 59.94%                | \$3,679,709.00          | 66.05%                        |
| <b>TOTAL REVENUE</b>   | <b>\$222,048,453.00</b>       | <b>\$104,812,134.00</b> | <b>(\$117,236,319.00)</b> | <b>47.20%</b>         | <b>\$218,300,727.00</b> | 46.66%                        |

\*Current Year Receipts

EXPENSES

| OPERATING<br>UNIT | DESCRIPTION                        | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE  | EXPENDITURE  | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|-------------------|------------------------------------|-------------------------------|--------------|--------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 99990000          | ADULT EDUCATION                    | \$724,196                     | \$2,428.08   | \$64,109.34  | \$66,537.42                       | \$657,658.58         | 8.9%          | 9.2%                       | \$71,065.07            | 9.7%               |
| 9320292A          | AI DUPONT HIGH SCHOOL              | \$432,358                     | \$41,960.97  | \$59,619.36  | \$101,580.33                      | \$330,777.67         | 13.8%         | 23.5%                      | \$60,794.75            | 14.0%              |
| 9320274A          | AI DUPONT MIDDLE SCHOOL            | \$135,375                     | \$9,633.68   | \$8,498.04   | \$18,131.72                       | \$117,243.28         | 6.3%          | 13.4%                      | \$21,839.04            | 16.5%              |
| 99910105          | ASST SUPERINTENDENT OPERATIONS     | \$58,000                      | \$5,909.14   | \$35.19      | \$5,944.33                        | \$52,055.67          | 0.1%          | 10.2%                      | \$5,267.03             | 7.2%               |
| 99910110          | ASST SUPERINTENDENT SCHOOL SUPPORT | \$58,000                      | \$0.00       | \$2,915.16   | \$2,915.16                        | \$55,084.84          | 5.0%          | 5.0%                       | \$4,532.07             | 6.2%               |
| 99910115          | DIRECTOR OF SPECIAL EDUCATION      | \$58,000                      | \$0.00       | \$0.00       | \$0.00                            | \$58,000.00          | 0.0%          | 0.0%                       | \$2,629.76             | 3.6%               |
| 9320252A          | BALTZ ELEMENTARY                   | \$119,503                     | \$8,128.95   | \$6,159.53   | \$14,288.48                       | \$105,214.52         | 5.2%          | 12.0%                      | \$22,698.24            | 21.0%              |
| 99900000          | BOARD OF EDUCATION                 | \$35,000                      | \$99.00      | \$20,388.50  | \$20,487.50                       | \$14,512.50          | 58.3%         | 58.5%                      | \$19,857.96            | 45.0%              |
| 9320261A          | BRANDYWINE SPRINGS ELEMENTARY      | \$179,365                     | \$24,318.43  | \$19,023.52  | \$43,341.95                       | \$136,023.05         | 10.6%         | 24.2%                      | \$7,975.32             | 4.5%               |
| 99940000          | BUSINESS OFFICE / FINANCE          | \$36,000                      | \$64.20      | \$9,111.78   | \$9,175.98                        | \$26,824.02          | 25.3%         | 25.5%                      | \$2,389.88             | 5.7%               |
| 9320286A          | CAB CALLOWAY                       | \$243,436                     | \$31,992.61  | \$23,486.04  | \$55,478.65                       | \$187,957.35         | 9.6%          | 22.8%                      | \$39,273.89            | 16.4%              |
| 9320284A          | CONRAD SCHOOL OF SCIENCE           | \$430,546                     | \$56,965.98  | \$50,097.03  | \$107,063.01                      | \$323,482.99         | 11.6%         | 24.9%                      | \$42,951.90            | 9.9%               |
| 99940100          | CONTINGENCY                        | \$1,088,632                   | \$0.00       | \$0.00       | \$0.00                            | \$1,088,632.00       | 0.0%          | 0.0%                       | \$16,168.94            | 2.0%               |
| 99960300          | CONTRACTOR STATE TRANSPORTATION    | \$4,526,258                   | \$0.00       | \$0.00       | \$0.00                            | \$4,526,258.00       | 0.0%          | 0.0%                       | \$0.00                 | 0.0%               |
| 9320271A          | COOKE ELEMENTARY                   | \$121,260                     | \$21,298.72  | \$8,134.16   | \$29,432.88                       | \$91,827.12          | 6.7%          | 24.3%                      | \$29,545.15            | 24.5%              |
| 99990500          | COPY CENTER / PRINTING             | \$195,000                     | \$37,302.39  | \$51,371.13  | \$88,673.52                       | \$106,326.48         | 26.3%         | 45.5%                      | \$19,982.07            | 8.2%               |
| 99920000          | CURRICULUM / INSTRUCTIONAL         | \$3,000,000                   | \$214,562.75 | \$118,407.05 | \$332,969.80                      | \$2,667,030.20       | 3.9%          | 11.1%                      | \$256,500.11           | 5.8%               |
| 99990050          | DIR OF ELEMENTARY SCHOOLS          | \$66,000                      | \$0.00       | \$4,581.37   | \$4,581.37                        | \$61,418.63          | 6.9%          | 6.9%                       | \$2,832.66             | 3.4%               |

|    | OPERATING<br>UNIT | DESCRIPTION                              | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE    | EXPENDITURE     | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|----|-------------------|--|-------------------------------|----------------|-----------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 21 |                   |  |                               |                |                 |                                   |                      |               |                            |                        |                    |
| 40 | 99990060          | DIR OF SECONDARY SCHOOLS                 | \$66,000                      | \$0.00         | \$2,474.28      | \$2,474.28                        | \$63,525.72          | 3.7%          | 3.7%                       | \$4,475.59             | 5.4%               |
| 41 | 99900300          | DISTRICT WIDE SERVICES                   | \$4,094,952                   | \$0.00         | \$109,207.08    | \$109,207.08                      | \$3,985,744.92       | 2.7%          | 2.7%                       | \$140,797.40           | 4.8%               |
| 42 | 99940200          | DIVISION I - SALARIES                    | \$102,682,164                 | \$0.00         | \$16,210,086.79 | \$16,210,086.79                   | \$86,472,077.21      | 15.8%         | 15.8%                      | \$15,490,066.07        | 15.7%              |
| 43 | 99920800          | DRIVER EDUCATION                         | \$75,000                      | \$0.00         | \$40.29         | \$40.29                           | \$74,959.71          | 0.1%          | 0.1%                       | \$714.74               | 1.0%               |
| 44 | 9320240A          | FOREST OAK ELEMENTARY                    | \$139,301                     | \$782.24       | \$9,277.08      | \$10,059.32                       | \$129,241.68         | 6.7%          | 7.2%                       | \$12,080.02            | 9.2%               |
| 45 | 9320276A          | HB DUPONT MIDDLE SCHOOL                  | \$179,535                     | \$34,143.20    | \$29,566.63     | \$63,709.83                       | \$115,825.17         | 16.5%         | 35.5%                      | \$13,270.71            | 7.7%               |
| 46 | 9320242A          | HERITAGE ELEMENTARY                      | \$136,414                     | \$8,474.57     | \$13,162.84     | \$21,637.41                       | \$114,776.59         | 9.6%          | 15.9%                      | \$22,763.65            | 15.8%              |
| 47 | 9320244A          | HIGHLANDS ELEMENTARY                     | \$93,339                      | \$7,804.43     | \$3,437.37      | \$11,241.80                       | \$82,097.20          | 3.7%          | 12.0%                      | \$7,727.84             | 8.7%               |
| 48 | 9320290A          | JOHN DICKINSON HIGH SCHOOL               | \$380,002                     | \$50,778.50    | \$32,829.76     | \$83,608.26                       | \$296,393.74         | 8.6%          | 22.0%                      | \$27,815.48            | 7.3%               |
| 49 | 99900100          | LEGAL SERVICES                           | \$500,000                     | \$0.00         | \$36.00         | \$36.00                           | \$499,964.00         | 0.0%          | 0.0%                       | \$5,734.19             | 1.1%               |
| 50 | 9320246A          | LEWIS ELEMENTARY                         | \$104,395                     | \$199.28       | \$1,658.89      | \$1,858.17                        | \$102,536.83         | 1.6%          | 1.8%                       | \$5,856.38             | 5.9%               |
| 51 | 99920900          | LIBRARY SERVICES                         | \$234,000                     | \$3,812.88     | \$1,006.19      | \$4,819.07                        | \$229,180.93         | 0.4%          | 2.1%                       | \$2,813.33             | 1.0%               |
| 52 | 9320250A          | LINDEN HILL ELEMENTARY                   | \$129,051                     | \$3,936.38     | \$3,471.29      | \$7,407.67                        | \$121,643.33         | 2.7%          | 5.7%                       | \$12,703.39            | 9.5%               |
| 53 | 99940400          | LOCAL SALARY & BENEFITS                  | \$63,197,247                  | \$0.00         | \$8,905,718.90  | \$8,905,718.90                    | \$54,291,528.10      | 14.1%         | 14.1%                      | \$8,979,919.06         | 15.0%              |
| 54 | 99960100          | MAINTENANCE                              | \$2,250,000                   | \$197,077.83   | \$326,729.24    | \$523,807.07                      | \$1,726,192.93       | 14.5%         | 23.3%                      | \$557,599.38           | 21.4%              |
| 55 | 9320256A          | MARBROOK ELEMENTARY                      | \$113,856                     | \$16,796.59    | \$18,385.48     | \$35,182.07                       | \$78,673.93          | 16.1%         | 30.9%                      | \$16,849.05            | 15.3%              |
| 56 | 9320294A          | MCKEAN HIGH SCHOOL                       | \$443,418                     | \$68,180.62    | \$51,610.80     | \$119,791.42                      | \$323,626.58         | 11.6%         | 27.0%                      | \$61,831.78            | 13.8%              |
| 57 | 9320264A          | MOTE ELEMENTARY                          | \$103,430                     | \$7,109.99     | \$9,010.45      | \$16,120.44                       | \$87,309.56          | 8.7%          | 15.6%                      | \$5,075.82             | 4.9%               |
| 58 | 9320270A          | NORTH STAR ELEMENTARY                    | \$131,921                     | \$14,473.00    | \$9,470.02      | \$23,943.02                       | \$107,977.98         | 7.2%          | 18.1%                      | \$4,082.91             | 3.1%               |
| 59 | 99930400          | NURSES                                   | \$27,000                      | \$2,000.00     | \$2,915.77      | \$4,915.77                        | \$22,084.23          | 10.8%         | 18.2%                      | \$4,785.06             | 16.0%              |
| 60 | 99960200          | OPERATIONS / UTILITIES                   | \$3,978,406                   | \$1,259,618.04 | \$357,294.40    | \$1,616,912.44                    | \$2,361,493.56       | 9.0%          | 40.6%                      | \$370,274.39           | 8.6%               |
| 61 | 99970675          | OTHER DISTRICT PROGRAMS                  | \$859,534                     | \$0.00         | \$205,505.95    | \$205,505.95                      | \$654,028.05         | 23.9%         | 23.9%                      | \$161,087.81           | 14.4%              |
| 62 | 99990930          | PERFORMING ARTS                          | \$146,000                     | \$11,917.96    | \$6,092.28      | \$18,010.24                       | \$127,989.76         | 4.2%          | 12.3%                      | \$9,013.73             | 5.3%               |
| 63 | 99950000          | PERSONNEL / HR                           | \$82,000                      | \$0.00         | \$12,489.25     | \$12,489.25                       | \$69,510.75          | 15.2%         | 15.2%                      | \$46,849.74            | 45.2%              |
| 64 | 99920500          | PROFESSIONAL DEVELOPMENT                 | \$180,885                     | \$0.00         | \$3,554.33      | \$3,554.33                        | \$177,330.67         | 2.0%          | 2.0%                       | \$6,081.80             | 3.4%               |
| 65 | 99910000          | PUBLIC COMMUNICATIONS                    | \$110,000                     | \$0.00         | \$32,828.65     | \$32,828.65                       | \$77,171.35          | 29.8%         | 29.8%                      | \$31,564.56            | 25.3%              |
| 66 | 99960400          | RED CLAY LOCAL TRANSPORTATION            | \$4,500,401                   | \$90,527.88    | \$566,264.16    | \$656,792.04                      | \$3,843,608.96       | 12.6%         | 14.6%                      | \$362,235.31           | 8.6%               |
| 67 | 99920600          | REFERENDUM TECHNOLOGY / TECH INSTRUCTION | \$2,600,000                   | \$1,413,264.60 | \$71,077.34     | \$1,484,341.94                    | \$1,115,658.06       | 2.7%          | 57.1%                      | \$1,313,093.40         | 49.6%              |
| 68 | 99930100          | RELATED SERVICES                         | \$1,850,000                   | \$0.00         | \$23,002.98     | \$23,002.98                       | \$1,826,997.02       | 1.2%          | 1.2%                       | \$0.00                 | 0.0%               |
| 69 | 99990960          | RESEARCH AND ASSESSMENT                  | \$152,000                     | \$0.00         | \$9,701.96      | \$9,701.96                        | \$142,298.04         | 6.4%          | 6.4%                       | \$1,474.13             | 0.8%               |
| 70 | 9320254A          | RICHARDSON PARK ELEMENTARY               | \$146,794                     | \$26,999.13    | \$5,739.86      | \$32,738.99                       | \$114,055.01         | 3.9%          | 22.3%                      | \$4,398.25             | 3.3%               |
| 71 | 9320260A          | RICHEY ELEMENTARY                        | \$111,259                     | \$14,234.04    | \$9,143.00      | \$23,377.04                       | \$87,881.96          | 8.2%          | 21.0%                      | \$44,198.11            | 41.0%              |
| 72 | 99920110          | SCHOOL BASED INTERVENTION                | \$1,098,000                   | \$0.00         | \$14,142.50     | \$14,142.50                       | \$1,083,857.50       | 1.3%          | 1.3%                       | \$66,433.84            | 5.5%               |
| 73 | 99970680          | SECURITY / SCHOOL SUPERVISION            | \$571,184                     | \$396,600.00   | \$9,748.34      | \$406,348.34                      | \$164,835.66         | 1.7%          | 71.1%                      | \$16,501.19            | 2.9%               |
| 74 | 9320248A          | SHORTLIDGE ELEMENTARY                    | \$108,974                     | \$12,106.89    | \$14,607.44     | \$26,714.33                       | \$82,259.67          | 13.4%         | 24.5%                      | \$38,131.64            | 38.3%              |
| 75 | 9320280A          | SKYLINE MIDDLE SCHOOL                    | \$187,117                     | \$12,250.31    | \$11,628.99     | \$23,879.30                       | \$163,237.70         | 6.2%          | 12.8%                      | \$16,258.70            | 8.7%               |
| 76 | 99921050          | SPECIAL EDUCATION                        | \$1,450,000                   | \$94,260.76    | \$268,134.32    | \$362,395.08                      | \$1,087,604.92       | 18.5%         | 25.0%                      | \$197,594.58           | 15.5%              |
| 77 | 99930300          | SPECIAL SERVICES                         | \$700,000                     | \$100,000.00   | \$0.00          | \$100,000.00                      | \$600,000.00         | 0.0%          | 14.3%                      | \$0.00                 | 0.0%               |
| 78 | 9320282A          | STANTON MIDDLE SCHOOL                    | \$168,022                     | \$17,057.78    | \$10,628.78     | \$27,686.56                       | \$140,335.44         | 6.3%          | 16.5%                      | \$18,821.90            | 11.8%              |
| 79 | 99990410          | STATE PROGRAMS                           | \$36,000                      | \$0.00         | \$0.00          | \$0.00                            | \$36,000.00          | 0.0%          | 0.0%                       | \$0.00                 | 0.0%               |
| 80 | 99970500          | STRATEGIC PLAN INITIATIVES               | \$500,000                     | \$0.00         | \$13,434.57     | \$13,434.57                       | \$486,565.43         | 2.7%          | 2.7%                       | \$178.06               | 0.0%               |
| 81 | 99970650          | STUDENT SERVICES                         | \$351,000                     | \$6,000.00     | \$29,783.07     | \$35,783.07                       | \$315,216.93         | 8.5%          | 10.2%                      | \$184,109.95           | 42.0%              |
| 82 | 99980000          | SUMMER SCHOOL                            | \$55,000                      | \$0.00         | \$28,314.65     | \$28,314.65                       | \$26,685.35          | 51.5%         | 51.5%                      | \$54,794.02            | 109.6%             |
| 83 | 99910100          | SUPERINTENDENT                           | \$100,000                     | \$12,465.90    | \$2,130.14      | \$14,596.04                       | \$85,403.96          | 2.1%          | 14.6%                      | \$12,637.77            | 10.0%              |
| 84 | 99940810          | TECHNOLOGY - EQUIPMENT AND REPAIR        | \$2,319,185                   | \$74,464.33    | \$177,603.21    | \$252,067.54                      | \$2,067,117.46       | 7.7%          | 10.9%                      | \$409,094.44           | 15.8%              |
| 85 | 99940300          | VOC EDUCATION DIVISION II                | \$340,583                     | \$18,904.44    | \$13,761.64     | \$32,666.08                       | \$307,916.92         | 4.0%          | 9.6%                       | \$11,266.53            | 3.1%               |

|    |                     |   |                               |                       |                        |                                   |                         |               |                            |                        |                    |
|----|---------------------|---|-------------------------------|-----------------------|------------------------|-----------------------------------|-------------------------|---------------|----------------------------|------------------------|--------------------|
| 21 | OPERATING<br>UNIT   | DESCRIPTION                                 | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE           | EXPENDITURE            | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE    | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
| 86 | 9320266A            | WARNER ELEMENTARY                           | \$124,651                     | \$465.27              | \$17,160.63            | \$17,625.90                       | \$107,025.10            | 13.8%         | 14.1%                      | \$16,647.12            | 13.1%              |
| 87 | <b>DIV 32 TOTAL</b> |   | <b>\$209,414,949</b>          | <b>\$4,431,371.74</b> | <b>\$28,099,804.79</b> | <b>\$32,531,176.53</b>            | <b>\$176,883,772.47</b> | <b>13.4%</b>  | <b>15.5%</b>               | <b>\$29,396,006.66</b> | <b>14.5%</b>       |
| 88 |                     |   |                               |                       |                        |                                   |                         |               |                            |                        |                    |
| 89 |                     | Previous Budget Year Expense (No Major Cap) |                               | \$354,258.53          | \$3,183,796.61         | \$3,538,055.14                    |                         |               |                            |                        |                    |
| 90 |                     | Previous Budget Year Major Cap Expense      |                               | \$6,779,392.23        | \$2,415,299.16         | \$9,194,691.39                    |                         |               |                            |                        |                    |
| 91 |                     | Total Previous Budget Year Expense          |                               | \$7,133,650.76        | \$5,599,095.77         | \$12,732,746.53                   |                         |               |                            |                        |                    |

# FEDERAL GRANT SUMMARY

August 31, 2016

**FY 2016**

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|    | GRANT NAME                         | FSF APPR | PROJECT ACTIVITY | BUDGET       | EXPENDED     | ENCUMBERED | BALANCE      | END DATE | % OF GRANT EXPENDED |
|----|------------------------------------|----------|------------------|--------------|--------------|------------|--------------|----------|---------------------|
| 2  | TITLE I                            | 40554    | 000000000008627  | 5,388,195.00 | 3,715,208.77 | 72,622.46  | 1,600,363.77 | 08/30/17 | 68.95%              |
| 3  | TITLE II                           | 40114    | 000000000008852  | 1,290,278.00 | 866,839.37   | 98,105.92  | 325,332.71   | 08/30/17 | 67.18%              |
| 4  | FY 14 ELL                          | 40560    | 000000000008631  | 266,092.00   | 12,218.49    | 21.09      | 253,852.42   | 08/30/17 | 4.59%               |
| 5  | FY 14 ELL Immigrant                | 40560    | 000000000008630  | 2,744.00     | -            | 53.80      | 2,690.20     | 08/30/17 | 0.00%               |
| 6  | IDEA B 6-21                        | 40564    | 000000000008633  | 4,122,182.00 | 2,579,194.65 | 551,143.05 | 991,844.30   | 08/30/17 | 62.57%              |
| 7  | IDEA 3-5/619                       | 40564    | 000000000008637  | 98,120.00    | 57,166.16    | 3,226.38   | 37,727.46    | 08/30/17 | 58.26%              |
| 8  | PERKINS                            | 41015    | 000000000008675  | 415,995.00   | 261,782.81   | 45,809.45  | 108,402.74   | 08/30/17 | 62.93%              |
| 9  | HOMELESS                           | 40570    |                  |              | -            | -          | -            |          |                     |
| 10 | 21st Century - READy by Grade 3 yr |          |                  |              |              |            |              |          |                     |
| 11 | 2                                  | 40240    | 000000000008305  | 225,000.00   | 225,000.00   | -          | -            | 08/01/16 | 100.00%             |
| 12 | 21st Century - SMART ACADEMY       | 40240    | 000000000008100  | 250,000.00   | 195,974.99   | -          | 54,025.01    | 08/01/16 | 78.39%              |
| 13 | FY 16 BALTZ 1003G                  | 41076    | 000000000008632  | 448,936.62   | 370,672.93   | 34,253.42  | 44,010.27    | 09/30/16 | 82.57%              |
| 14 | 21st Century - READy by Grade 3 yr |          |                  |              |              |            |              |          |                     |
| 15 | 3                                  | 40240    | 00000000000987   | 166,652.00   |              |            | 166,652.00   | 09/30/17 | 0.00%               |
| 16 | Title I SIG 1003(g) Highlands      | 41076    | 000000000009227  | 410,401.44   |              |            | 410,401.44   | 09/30/17 | 0.00%               |

16

# FEDERAL GRANT SUMMARY

August 31, 2016

## FY 2017

| GRANT NAME                       | FSF APPR | PROJECT ACTIVITY | BUDGET       | EXPENDED     | ENCUMBERED | BALANCE      | END DATE | % OF GRANT<br>EXPENDED |
|----------------------------------|----------|------------------|--------------|--------------|------------|--------------|----------|------------------------|
| TITLE I                          | 40554    | 000000000009921  | 5,617,582.00 | 4,125,882.95 | 113,736.24 | 1,377,962.81 | 11/30/18 | 73.45%                 |
| TITLE II                         | 40114    | 000000000009917  | 1,256,200.00 | 898,382.53   | 134,581.27 | 223,236.20   | 11/30/18 | 71.52%                 |
| ELL                              | 40560    | 000000000009924  | 245,595.00   | 64,834.91    | 22,678.71  | 158,081.38   | 11/30/18 | 26.40%                 |
| ELL Immigrant                    | 40560    | 000000000009927  | 3,710.00     | 3,228.14     | 60.38      | 421.48       | 11/30/18 | 87.01%                 |
| IDEA B 6-21                      | 40564    | 000000000009902  | 4,277,530.00 | 3,557,305.77 | 667,305.77 | 52,918.46    | 11/30/18 | 83.16%                 |
| IDEA 3-5/619                     | 40564    | 000000000009912  | 98,528.00    | 64,270.65    | 1,040.40   | 33,216.95    | 11/30/18 | 65.23%                 |
| PERKINS                          | 41015    | 000000000010232  | 398,210.00   | 365,041.38   | 33,054.79  | 113.83       | 11/30/17 | 91.67%                 |
| 21st Century - SMART ACADE       | 40240    | 000000000009321  | 250,000.00   | 111,214.77   | 18,330.80  | 120,454.43   | 06/30/17 | 44.49%                 |
| FY 17 BALTZ 1003G                | 41076    | 000000000009708  | 441,125.42   | 295,583.20   | 30,934.75  | 114,607.47   | 11/30/17 | 67.01%                 |
| RPES TITLE I FOCUS               | 40554    | 000000000009613  | 100,000.00   | 98,534.09    | 1,465.91   | 0.00         | 11/30/17 | 98.53%                 |
| AIMS FOCUS PLUS                  | 40554    | 000000000009732  | 200,000.00   | 139,608.17   | 14,027.50  | 46,364.33    | 11/30/17 | 69.80%                 |
| Title I SIG 1003(g) Highlands (y | 41076    | 000000000009227  | 410,401.44   | 256,574.52   | -          | 153,826.92   | 11/30/17 | 62.52%                 |
| Title I SIG 1003(g) Highlands (y | 41076    | 000000000010260  | 410,401.44   | -            | -          | 410,401.44   | 08/30/20 | 0.00%                  |
| WIOA Youth Grant                 | 41046    | 000000000009650  | 142,829.00   | 127,609.85   |            | 15,219.15    | 06/30/17 | 89.34%                 |
| Adult Basic Ed (ABE)             | 40568    | 00000000010210   | 2,034.00     |              | 97.00      | 1,937.00     | 09/30/18 | 0.00%                  |
| Perkins - McKean Environment     | 41015    | 00000000010293   | 11,638.31    | 3,966.47     | 7,671.84   | -            | 09/30/17 | 34.08%                 |
| Perkins - Conrad - Nurse Assist  | 41015    | 00000000010328   | 19,664.64    | 16,840.35    | 2,824.09   | 0.20         | 09/30/17 | 85.64%                 |
| Perkins - McKean Mfg Engineer    | 41015    | 00000000010329   | 10,000.00    | 9,329.56     | 670.44     | -            | 09/30/17 | 93.30%                 |
| Perkins - McKean Teacher Acad    | 41015    | 00000000010330   | 12,225.25    | 3,326.50     | 3,430.92   | 5,467.83     | 09/30/17 | 27.21%                 |

## FY 2018

| GRANT NAME                            | FSF APPR | PROJECT ACTIVITY | BUDGET       | EXPENDED  | ENCUMBERED | BALANCE      | END DATE | % OF GRANT<br>EXPENDED |
|---------------------------------------|----------|------------------|--------------|-----------|------------|--------------|----------|------------------------|
| TITLE I                               | 40554    | 000000000011256  | 6,509,950.00 | -         | -          | 6,509,950.00 | 11/30/19 | 0.00%                  |
| TITLE II                              | 40114    | 000000000011475  | 1,180,867.00 | -         | -          | 1,180,867.00 | 11/30/19 | 0.00%                  |
| ELL                                   | 40560    | 000000000011275  | 219,281.00   | -         | -          | 219,281.00   | 11/30/19 | 0.00%                  |
| ELL Immigrant                         | 40560    | 000000000011270  | 3,228.00     | -         | -          | 3,228.00     | 11/30/19 | 0.00%                  |
| IDEA B 6-21                           | 40564    | 000000000011285  | 4,312,804.00 | -         | -          | 4,312,804.00 | 11/30/19 | 0.00%                  |
| IDEA 3-5/619                          | 40564    | 000000000011324  | 98,531.00    | -         | -          | 98,531.00    | 11/30/19 | 0.00%                  |
| PERKINS                               | 41015    | 0000000000011486 | 414,649.00   | -         | -          | 414,649.00   | 11/30/18 | 0.00%                  |
| TITLE IV                              | 40342    | 000000000011342  | 239,032.00   | -         | -          | 239,032.00   | 11/30/19 | 0.00%                  |
| 21st Century - SMART ACADEMY (Summer) | 40240    | 000000000010626  | 62,500.00    | 32,485.58 | -          | 30,014.42    | 09/30/17 | 51.98%                 |
| 21st Century - SMART ACADEMY (year 3) | 40240    | 000000000010639  | 187,500.00   | 8,904.65  | -          | 178,595.35   | 09/30/18 | 4.75%                  |
| WIOA Youth Grant                      | 41046    | 000000000010556  | 142,829.00   | 11,227.96 | -          | 131,601.04   | 06/30/18 | 7.86%                  |
| Priority - Highlands                  | 40554    | 000000000011072  | 366,000.00   | 9,751.13  | 12,543.97  | 343,704.90   | 11/30/18 | 2.66%                  |
| Priority - Shortlidge                 | 40554    | 000000000011073  | 366,000.00   | 75,830.94 | 12,804.87  | 277,364.19   | 11/30/18 | 20.72%                 |
| Priority - Warner                     | 40554    | 000000000011074  | 366,000.00   | 6,961.34  | 12,543.97  | 346,494.69   | 11/30/18 | 1.90%                  |

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
**EXPENDITURE REPORT - DIV 32 Other Tuition Programs**  
August 31, 2017

**REVENUES**

| SOURCE  | FY18<br>PRELIMINARY<br>BUDGET | ACTUAL               | DIFFERENCE          | % ACTUAL TO<br>BUDGET | FY17 ACTUAL         | FY17%<br>ACTUAL TO<br>BUDGET |
|---|-------------------------------|----------------------|---------------------|-----------------------|---------------------|------------------------------|
| Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebate) | 24,886,335.00                 | 25,321,945.00        | 435,610.00          | 101.75%               | 5,835,077.00        | 22.74%                       |
| Tuition Billing   | 1,433,574.00                  | -                    | (1,433,574.00)      | 0.00%                 | -                   | 0.00%                        |
| State Revenue   | 1,185,871.00                  | 1,226,785.00         | 40,914.00           | 103.45%               | 723,099.00          | 57.82%                       |
| <b>TOTAL Local Revenue</b>  | <b>27,505,780.00</b>          | <b>26,548,730.00</b> | <b>(957,050.00)</b> | <b>96.52%</b>         | <b>6,558,176.00</b> | <b>22.74%</b>                |

| OPERATING<br>UNIT | DESCRIPTION                    | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE         | EXPENDITURE       | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|-------------------|--------------------------------|-------------------------------|---------------------|-------------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 99990800          | CONSORTIUM                     | 338,075.00                    | \$0.00              | \$7,990.00        | 7,990.00                          | 330,085.00           | 2.4%          | 2.4%                       | 2,805.00               | 0.9%               |
| 9320530A          | FIRST STATE SCHOOL             | 1,456,209.00                  | \$417,271.09        | \$67,936.07       | 485,207.16                        | 971,001.84           | 4.7%          | 33.3%                      | 118,644.14             | 7.7%               |
| 99920300          | OFFICE OF ELL                  | 4,307,054.00                  | \$35,782.66         | \$450,166.69      | 485,949.35                        | 3,821,104.65         | 10.5%         | 11.3%                      | 436,362.33             | 11.1%              |
| 99990700          | UNIQUE ALTERNATIVE/OTHER STATE | 1,136,399.00                  | \$2,151,411.60      | \$15,641.26       | 2,167,052.86                      | (1,030,653.86)       | 1.4%          | 190.7%                     | 20,294.50              | 1.9%               |
|                   | <b>TOTAL</b>                   | <b>7,237,737.00</b>           | <b>2,604,465.35</b> | <b>541,734.02</b> | <b>3,146,199.37</b>               | <b>4,091,537.63</b>  | <b>7.5%</b>   | <b>43.5%</b>               | <b>578,105.97</b>      | <b>8.4%</b>        |

**MINOR CAPITAL IMPROVEMENT**

| OPERATING<br>UNIT | DESCRIPTION                | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|-------------------|----------------------------|-------------------------------|-------------|-------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 99970200          | MINOR CAPITAL IMPROVEMENT* | 2,555,848.00                  | \$0.00      | \$0.00      | -                                 | 2,555,848.00         | 0.0%          | 0.0%                       | -                      | 0.0%               |

**DEBT SERVICE**

| OPERATING<br>UNIT | DESCRIPTION   | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE | EXPENDITURE    | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|-------------------|---------------|-------------------------------|-------------|----------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 99970000          | DEBT SERVICE^ | 10,612,923.00                 | \$0.00      | \$2,931,353.54 | 2,931,353.54                      | 7,681,569.46         | 27.6%         | 27.6%                      | 3,001,649.82           | 28.3%              |

^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  
August 31, 2017

|    |                     |                                    |                               |                     |                       |                                   |                        |              |                            |                        |                    |
|----|---------------------|------------------------------------|-------------------------------|---------------------|-----------------------|-----------------------------------|------------------------|--------------|----------------------------|------------------------|--------------------|
| 1  | OPERATING UNIT      | DESCRIPTION                        | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE         | EXPENDITURE           | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE   | % EXPENDED   | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
| 2  | 99940100            | CONTINGENCY                        | \$398,663                     | \$0.00              | \$0.00                | \$0.00                            | \$398,663.00           | 0.0%         | 0.0%                       | \$0.00                 | 0.0%               |
| 3  | 99900300            | DISTRICT WIDE SERVICES             | \$245,000                     | \$0.00              | \$10,164.74           | \$10,164.74                       | \$234,835.26           | 4.1%         | 4.1%                       | \$2,199.95             | 0.9%               |
| 4  | 99940200            | DIVISION I SALARIES - TITLE 14     | \$6,199,967                   | \$0.00              | \$1,080,459.05        | \$1,080,459.05                    | \$5,119,507.95         | 17.4%        | 17.4%                      | \$1,186,129.99         | 19.9%              |
| 5  | 99940400            | LOCAL SALARY & BENEFITS            | \$3,931,762                   | \$0.00              | \$740,757.39          | \$740,757.39                      | \$3,191,004.61         | 18.8%        | 18.8%                      | \$703,961.16           | 17.6%              |
| 6  | 9320516A            | MEADOWOOD INSTRUCTIONAL BUDGET     | \$279,327                     | \$25,796.10         | \$37,680.90           | \$63,477.00                       | \$215,850.00           | 13.5%        | 22.7%                      | \$20,583.04            | 7.4%               |
| 7  | 99960400            | MEADOWOOD TRANSPORTATION           | \$1,432,670                   | \$50,108.66         | \$225,415.65          | \$275,524.31                      | \$1,157,145.69         | 15.7%        | 19.2%                      | \$255,439.66           | 18.4%              |
| 8  | 99960200            | OPERATIONS / UTILITIES             | \$60,000                      | \$127,877.43        | \$6,811.62            | \$134,689.05                      | (\$74,689.05)          | 11.4%        | 224.5%                     | \$837.80               | 0.4%               |
| 9  | 99930100            | RELATED SERVICES                   | \$1,267,518                   | \$0.00              | \$17,878.00           | \$17,878.00                       | \$1,249,640.00         | 1.4%         | 1.4%                       | \$5,985.00             | 0.7%               |
| 10 | 9998000             | SUMMER SCHOOL                      | \$25,500                      | \$0.00              | \$0.00                | \$0.00                            | \$25,500.00            | 0.0%         | 0.0%                       | \$23,400.00            | 234.0%             |
| 11 |                     | UNASSIGNED OPERATING UNIT EXPENSE* | \$0                           | \$0.00              | \$0.00                | \$0.00                            | \$0.00                 | 0.0%         | 0.0%                       | \$0.00                 | 0.0%               |
| 12 | 99940300            | VOCATIONAL EDUCATION               | \$7,500                       | \$0.00              | \$0.00                | \$0.00                            | \$7,500.00             | 0.0%         | 0.0%                       | \$0.00                 | 0.0%               |
| 13 | <b>DIV 54 TOTAL</b> |                                    | <b>\$13,847,907</b>           | <b>\$203,782.19</b> | <b>\$2,119,167.35</b> | <b>\$2,322,949.54</b>             | <b>\$11,524,957.46</b> | <b>15.3%</b> | <b>16.8%</b>               | <b>\$2,198,536.60</b>  | <b>16.5%</b>       |
| 14 |                     |                                    |                               |                     |                       |                                   |                        |              |                            |                        |                    |
| 15 |                     | Previous Budget Year Expenses      |                               | \$373,802.17        | \$195,346.82          | \$569,148.99                      |                        |              |                            |                        |                    |

**RED CLAY CONSOLIDATED SCHOOL DISTRICT**  
EXPENDITURE REPORT - DIV 58 Richardson Park Learning Center and The Central School  
August 31, 2017

|    | OPERATING<br>UNIT   | DESCRIPTION                        | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE         | EXPENDITURE           | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE  | % EXPENDED   | % EXPENDED &<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|----|---------------------|------------------------------------|-------------------------------|---------------------|-----------------------|-----------------------------------|-----------------------|--------------|----------------------------|------------------------|--------------------|
| 1  |                     |                                    |                               |                     |                       |                                   |                       |              |                            |                        |                    |
| 2  | 99940100            | CONTINGENCY                        | \$220,005                     | \$0.00              | \$0.00                | \$0.00                            | \$220,005.00          | 0.0%         | 0.0%                       | \$0.00                 | 0.0%               |
| 3  | 99900300            | DISTRICT WIDE SERVICES             | \$165,000                     | \$0.00              | \$10,445.77           | \$10,445.77                       | \$154,554.23          | 6.3%         | 6.3%                       | \$1,182.23             | 0.7%               |
| 4  | 99940200            | DIVISION I SALARIES - TITLE 14     | \$4,216,474                   | \$0.00              | \$768,138.96          | \$768,138.96                      | \$3,448,335.04        | 18.2%        | 18.2%                      | \$586,057.35           | 15.8%              |
| 5  | 99940400            | LOCAL SALARY & BENEFITS            | \$3,739,675                   | \$0.00              | \$717,741.12          | \$717,741.12                      | \$3,021,933.88        | 19.2%        | 19.2%                      | \$597,396.81           | 16.7%              |
| 6  | 99930100            | RELATED SERVICES                   | \$750,000                     | \$0.00              | \$90,392.90           | \$90,392.90                       | \$659,607.10          | 12.1%        | 12.1%                      | \$20,150.25            | 2.9%               |
| 7  | 9320526A            | RICHARDSON PARK LEARNING CENTER    | \$164,263                     | \$18,838.90         | \$10,649.71           | \$29,488.61                       | \$134,774.39          | 6.5%         | 18.0%                      | \$1,851.95             | 1.1%               |
| 8  | 9998000             | SUMMER SCHOOL                      | \$30,000                      | \$0.00              | \$0.00                | \$0.00                            | \$30,000.00           | 0.0%         | 0.0%                       | \$27,000.00            | 90.0%              |
| 9  | 99960400            | TRANSPORTATION                     | \$698,235                     | \$22,771.11         | \$97,445.81           | \$120,216.92                      | \$578,018.08          | 14.0%        | 17.2%                      | \$105,906.55           | 13.3%              |
| 10 |                     | UNASSIGNED OPERATING UNIT EXPENSE* | \$0                           | \$0.00              | \$26.61               | \$26.61                           | (\$26.61)             | 0.0%         | 0.0%                       | \$51.31                | 0.0%               |
| 11 | 99960200            | UTILITIES                          | \$121,000                     | \$93,877.07         | \$6,485.20            | \$100,362.27                      | \$20,637.73           | 5.4%         | 82.9%                      | \$955.12               | 0.9%               |
| 12 | 99940300            | VOCATIONAL EDUCATION               | \$0                           | \$0.00              | \$0.00                | \$0.00                            | \$0.00                | #DIV/0!      | #DIV/0!                    | \$0.00                 | #DIV/0!            |
| 13 | <b>DIV 58 TOTAL</b> |                                    | <b>\$10,104,652</b>           | <b>\$135,487.08</b> | <b>\$1,701,326.08</b> | <b>\$1,836,813.16</b>             | <b>\$8,267,838.84</b> | <b>16.8%</b> | <b>18.2%</b>               | <b>\$1,340,551.57</b>  | <b>14.2%</b>       |
| 14 |                     |                                    |                               |                     |                       |                                   |                       |              |                            |                        |                    |
| 15 |                     | Previous Budget Year Expenses      |                               | \$321,494.08        | \$82,408.09           | \$403,902.17                      |                       |              |                            |                        |                    |



**Operating Unit 99900300 Expenditures**

FY 2017: July 2017 through August 2017

| Program Code | Program Description            | FY18<br>PRELIMINARY<br>BUDGET | ENCUMBRANCE | EXPENDITURE   | TOTAL<br>ENCUMBERED &<br>EXPENDED | REMAINING<br>BALANCE | %<br>EXPENDED | EXPENDED<br>&<br>ENCUMBERED | FY 2017<br>EXPENDITURE | FY17 %<br>EXPENDED |
|--------------|--------------------------------|-------------------------------|-------------|---------------|-----------------------------------|----------------------|---------------|-----------------------------|------------------------|--------------------|
| 93203        | AI Dupont High School Gate     | \$ 17,000                     | \$ -        | \$ 1,012.50   | \$ 1,013                          | \$ 15,988            | 6.0%          | 6.0%                        | \$ -                   | 0.00%              |
| 99702        | Audits                         | \$ 25,000                     | \$ -        | \$ 326.00     | \$ 326                            | \$ 24,674            | 1.3%          | 1.3%                        | \$ -                   | 0.00%              |
| 93222        | Conrad School - Expansion Year | \$ -                          | \$ -        | \$ -          | \$ -                              | \$ -                 | #DIV/0!       |                             | \$ -                   | #DIV/0!            |
| 95411        | Copy Center                    | \$ -                          | \$ -        | \$ 7,703.40   | \$ 7,703                          | \$ (7,703)           | 0.0%          | 0.0%                        | \$ 9,440               | 0.00%              |
| 98909        | Data Service Center            | \$ 620,141                    | \$ -        | \$ -          | \$ -                              | \$ 620,141           | 0.0%          | 0.0%                        | \$ -                   | 0.00%              |
| 93202        | Dickinson High School Gate     | \$ 66,000                     | \$ -        | \$ -          | \$ -                              | \$ 66,000            | 0.0%          | 0.0%                        | \$ -                   | 0.00%              |
| 99524        | Insurance                      | \$ 375,000                    | \$ -        | \$ -          | \$ -                              | \$ 375,000           | 0.0%          | 0.0%                        | \$ 30,012              | 8.83%              |
| 99999        | Miscellaneous                  | \$ 50,000                     | \$ -        | \$ 32,073.88  | \$ 32,074                         | \$ 17,926            | 64.1%         | 64.1%                       | \$ 6,917               | 13.83%             |
| 95273        | Odyssey of the Mind            | \$ -                          | \$ -        | \$ -          | \$ -                              | \$ -                 | 0.0%          | 0.0%                        | \$ 25,766              | 0.00%              |
| 95451        | Postage                        | \$ 15,000                     | \$ -        | \$ (4,212.56) | \$ (4,213)                        | \$ 19,213            | -28.1%        | -28.1%                      | \$ 1,358               | 5.43%              |
| 95000        | Prior Year Payables            | \$ 1,050,000                  | \$ -        | \$ 42,124.86  | \$ 42,125                         | \$ 1,007,875         | 4.0%          | 4.0%                        | \$ 56,761              | 141.90%            |
| 95228        | Substitutes                    | \$ 1,859,811                  | \$ -        | \$ 30,179.00  | \$ 30,179                         | \$ 1,829,632         | 1.6%          | 1.6%                        | \$ 10,543              | 0.61%              |
| 93224        | Thomas Mckean High School Gate | \$ 17,000                     | \$ -        | \$ -          | \$ -                              | \$ 17,000            | 0.0%          | 0.0%                        | \$ -                   | 0.00%              |
|              | <b>Total</b>                   | \$ 4,094,952                  | \$ -        | \$ 109,207.08 | \$ 109,207                        | \$ 3,985,745         | 2.7%          | 2.7%                        | \$ 140,797             | 4.80%              |